

SPRINGFIELD TOWNSHIP TRUSTEES  
LUCAS COUNTY, OHIO

**RESOLUTION 19-007**

**TO APPROVE A JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT BETWEEN  
SPRINGFIELD TOWNSHIP AND THE VILLAGE OF HOLLAND PURSUANT TO OHIO  
REVISED CODE SECTION 715.72.**

**May 9, 2019**

The Board of Trustees of Springfield Township, Lucas County, Ohio met in a special meeting duly called on May 9, 2019 at 7617 Angola Road with the following members present:

Tom Anderson, Jr., Trustee

Robert Bethel, Trustee

Andrew Glenn, Trustee

Trustee Tom Anderson Jr. moved the adoption of the following Resolution:

**WHEREAS**, Ohio Revised Code Section 715.72 (the "JEDD Statute") authorizes a municipal corporation and a township to enter into a joint economic development district ("JEDD") contract; and

**WHEREAS**, Springfield Township (the "Township"), located in Lucas County (the "County"), a political subdivision of the State of Ohio (the "State"), and the Village of Holland (the "Village", and collectively with the Township, the "Parties"), located in the County and a political subdivision of the State, desire to establish a JEDD pursuant to the JEDD Statute 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 Parties, and to create and provide for the operation of the JEDD in accordance with the JEDD Statute for their mutual benefit and for the benefit of their residents and of the State; and

**WHEREAS**, the territory to be include in the JEDD is composed of certain unincorporated parcels located in the Township consisting of approximately 109 acres (the "Property"), as more particularly described in Exhibit A and depicted in Exhibit B, both of which Exhibits are attached hereto and incorporated herein by reference, with each parcel of the Property as presently appearing on County tax duplicates or as subdivided or combined and appearing on future tax duplicates; and

**WHEREAS**, the Township and the Village will establish the JEDD through the execution of a JEDD contract substantially in the form attached hereto as Exhibit C and incorporated herein by reference (the "JEDD Contract"), which will provide for, among other things, the creation of a JEDD Board of Directors to govern the JEDD and the levy of a JEDD income tax; and

**WHEREAS**, pursuant to Ohio Revised Code Section 715.72(I), the legislative authorities of the Township and the Village have each held a public hearing concerning the creation of the JEDD and the approval of the JEDD Contract; and

**WHEREAS**, at least 30 days prior to the holding of such public hearings, each of the Parties caused notice of the public hearings to be published in a newspaper of general circulation in each political subdivision, and during such 30-day period, made all of the required documents

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available for public inspection at the appropriate public office, including (i) a copy of the JEDD Contract, (ii) the economic development plan, (iii) a schedule for the provision of new, expanded, or additional services, facilities or improvements, (iv) a description of the area(s) included in the JEDD, including a map in sufficient detail to denote the specific boundaries, indicate any zoning restrictions applicable, and identify the parcel numbers within the boundaries of the JEDD, and (v) a schedule for the collection of income tax within the JEDD; and

**WHEREAS**, pursuant to Ohio Revised Code Section 715.72(J), the Township and the Village have circulated petitions to the record owners of real property located within the proposed JEDD and the owners of businesses operating within the proposed JEDD (the "Petitions"), providing all required notices, and obtaining from a majority of each such group of owners signatures on the Petitions evidencing consent to the proposed JEDD; and

**WHEREAS**, the Township desires to provide support for economic development within the Township by creating the JEDD and authorizing and entering into the JEDD Contract; and

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees, Springfield Township, Lucas County, Ohio, that the following Resolution be and hereby is adopted:

**Section 1.** This Board hereby finds and determines that the terms of the JEDD Contract are in the best interests of this Township and its residents and will enhance economic development, create jobs and employment opportunities, and improve the economic welfare of the people in this Township and the State.

**Section 2.** This Board hereby approves the JEDD Contract, and authorizes the Township Administrator to execute the JEDD Contract substantially in the form attached hereto as Exhibit C, with such non-material and/or non-adverse changes as may be deemed appropriate by the Township Administrator. Such execution on behalf of this Township shall constitute conclusive evidence of this Board's approval of any such changes. This Board further authorizes and directs the Township Administrator to take any further actions, and to execute and deliver any further agreements, certificates or documents that are necessary, reasonable or appropriate to carry out the purposes of the JEDD Contract.

**Section 3.** This Board hereby finds and determines that all formal actions of this Board concerning and relating to the adoption of this Resolution were adopted 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 were in meetings open to the public in compliance with all legal requirements including R.C. Section 121.22.

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LUCAS COUNTY, OHIO

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

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

Tom Anderson, Jr. – [YES]

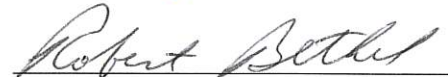
Robert Bethel – [YES]

Andrew Glenn – [YES]

ATTEST:

  
Barbara Dietze, Fiscal Officer

May 9, 2019

  
Tom Anderson, Jr., Trustee  
Robert Bethel, Trustee  
Andrew Glenn, Trustee

SPRINGFIELD TOWNSHIP TRUSTEES  
LUCAS COUNTY, OHIO

**Exhibit A to Township Resolution**

**Description of JEDD**

The Property is the real estate situated in the County of Lucas and State of Ohio consisting of the parcel numbers listed below (and including any subsequent combinations and/or subdivisions of the current parcel numbers):

Index No.	Parcel	Owner	Zoned	Acres
1	6544707	KOTT ENTERPRISES LTD	C-2	27.9947
2	6544737	KOTT ENTERPRISES LTD	C-2	7.4513
3	6545844	KOTT ENTERPRISES LTD	C-2	7.914
4	6545977	REAU LOIS M SUCCESSOR TRUSTEE	C-2	0.6916
5	6545957	REAU LOIS M SUCCESSOR TRUSTEE	C-2	2.8873
6	6545988	REAU LOIS M SUCCESSOR TRUSTEE	C-2	7.6836
7	6545828	KOTT ENTERPRISES LTD	M-1	0.4175
8	6545887	KOTT HOLDINGS LLC	R-A	0.2102
9	6545859	KOTT ENTERPRISES LTD	R-A	0.625
10	6544708	KOTT ENTERPRISES LTD	R-A	0.5057
11	6544709	KOTT HOLDINGS LLC	R-A	0.2723
12	6544710	KOTT HOLDINGS LLC	R-A	0.0363
13	6546211	CROSBY RICHARD T & DAWN	C-2/ R-A	4.8386
14	6546182	MILLENIUM PARK COMMONS LTD	C-2	3.9444
15	6546151	KOTT ENTERPRISES LTD	C-2	9.042
16	6546114	KOTT ENTERPRISES LTD	C-2	0.3549

SPRINGFIELD TOWNSHIP TRUSTEES  
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17	6546117	KOTT ENTERPRISES LTD	C-2	0.3041
18	6546065	KOTT ENTERPRISES LTD	R-3	6.4949
19	6547411	KOTT ENTERPRISES LTD	RA-4	8.9394
20	6547431	KOTT ENTERPRISES LTD	RA-4	Est. 18.2193

Total Acres: 108.8271

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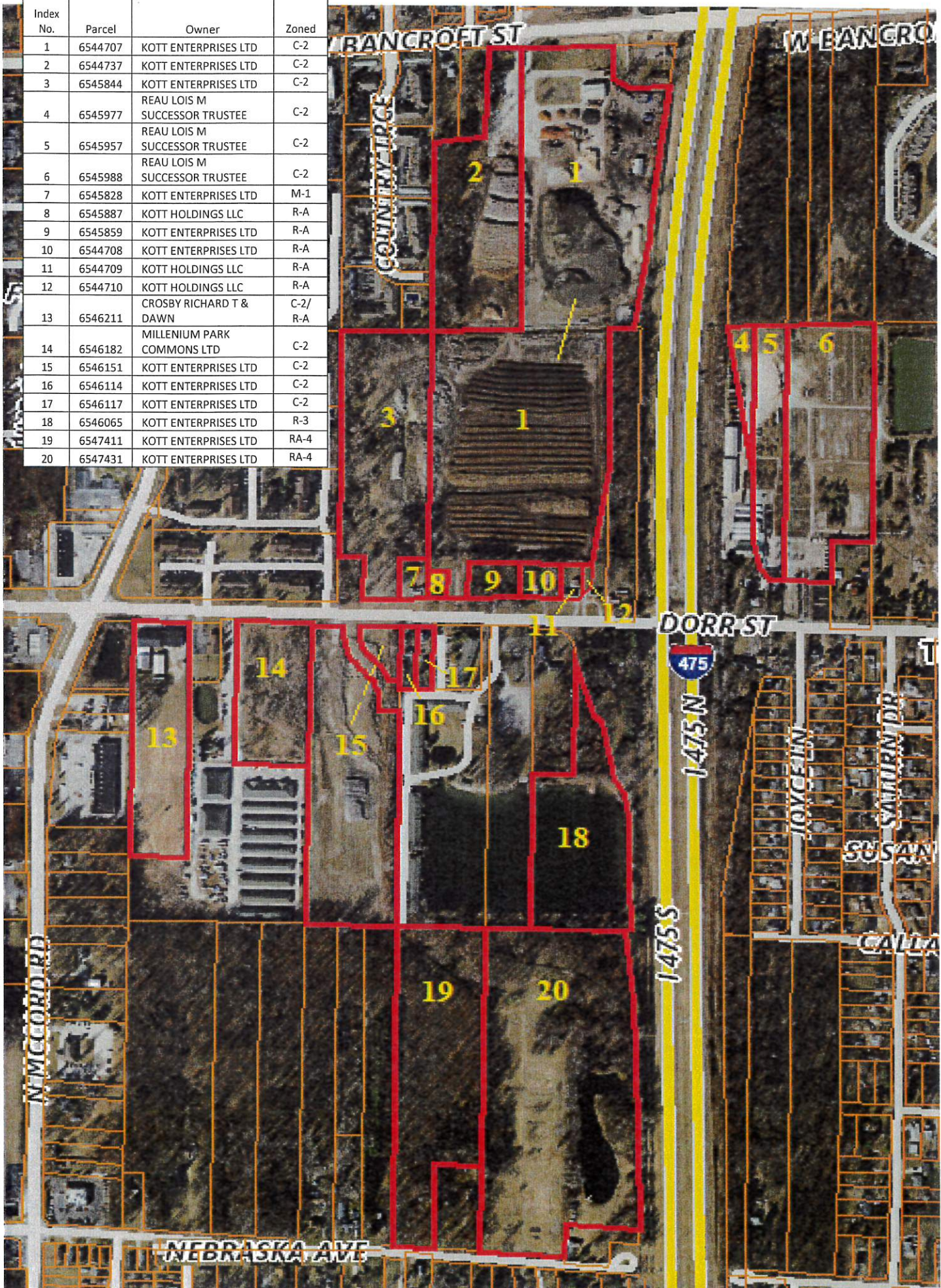
**Exhibit B to Township Resolution**

**Map of JEDD**

**(attached hereto)**



Index No.	Parcel	Owner	Zoned
1	6544707	KOTT ENTERPRISES LTD	C-2
2	6544737	KOTT ENTERPRISES LTD	C-2
3	6545844	KOTT ENTERPRISES LTD	C-2
4	6545977	REAU LOIS M SUCCESSOR TRUSTEE	C-2
5	6545957	REAU LOIS M SUCCESSOR TRUSTEE	C-2
6	6545988	REAU LOIS M SUCCESSOR TRUSTEE	C-2
7	6545828	KOTT ENTERPRISES LTD	M-1
8	6545887	KOTT HOLDINGS LLC	R-A
9	6545859	KOTT ENTERPRISES LTD	R-A
10	6544708	KOTT ENTERPRISES LTD	R-A
11	6544709	KOTT HOLDINGS LLC	R-A
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17	6546117	KOTT ENTERPRISES LTD	C-2
18	6546065	KOTT ENTERPRISES LTD	R-3
19	6547411	KOTT ENTERPRISES LTD	RA-4
20	6547431	KOTT ENTERPRISES LTD	RA-4





SPRINGFIELD TOWNSHIP TRUSTEES  
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**Exhibit C to Township Resolution**

**Form of the JEDD Contract**

**(attached hereto)**



**JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT**

**BY AND BETWEEN**

**SPRINGFIELD TOWNSHIP (LUCAS COUNTY), OHIO**

**AND**

**VILLAGE OF HOLLAND**

**Dated as of**

\_\_\_\_\_, 2019

## TABLE OF CONTENTS

ARTICLE I DEFINITIONS	4
Section 1.1 Definitions	4
Section 1.2 Interpretations	5
ARTICLE II JOINT ECONOMIC DEVELOPMENT DISTRICT	7
Section 2.1 Creation, Name and Territory	7
Section 2.2 Contracting Parties	7
Section 2.3 Purpose	7
Section 2.4 Addition of Areas to the District	7
Section 2.5 Contributions	8
Section 2.6 Economic Development Plan	11
ARTICLE III THE BOARD	12
Section 3.1 Board of Directors	12
Section 3.2 Officers and Compensation	12
Section 3.3 Powers, Duties, Functions	13
ARTICLE IV JEDD INCOME TAX	18
Section 4.1 JEDD Income Tax Agreement	18
Section 4.2 Disbursements	19
Section 4.3 Accounting	19
Section 4.4 Provisions	19
ARTICLE V TERM OF CONTRACT	24
ARTICLE VI MISCELLANEOUS	24
Section 6.1 Fiscal Year	24
Section 6.2 Reports and Records	24
Section 6.3 Entire Agreement, Amendments	24
Section 6.4 Annexation	24
Section 6.5 Support of Contract; Signing of Other Documents	24
Section 6.6 Approval of Tax Exemptions	25
Section 6.7 Binding Effect	25
Section 6.8 Counterparts	25
Section 6.9 Severability	26
Section 6.10 Governing Law and Mediation	26
Section 6.11 Insurance	27
Section 6.12 Notice and Payments	27
Section 6.13 Defaults and Remedies	27
Section 6.14 Other Providers	28
Section 6.15 Captions and Headings	28
Section 6.16 Applicability of Village Ordinances	28
Signature Page	29
Fiscal Officers' Certifications	30

## **JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT**

**THIS JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT** pursuant to Ohio Revised Code Section 715.72 (the "Contract") dated as of \_\_\_\_\_, 2019, is entered into by and between Springfield Township (Lucas County), Ohio ("Township"), a township and political subdivision organized and existing under the laws of the State of Ohio and the Village of Holland, Ohio ("Village"), a municipal corporation and political subdivision organized and existing pursuant to the Constitution and 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, Springfield Township is located in Lucas County, Ohio and the Village of Holland is located in Lucas County, Ohio and both are political subdivisions of the State of Ohio (the "State"); 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 Village hereby create the Dorr Street Joint Economic Development District (the "District") pursuant to Ohio Revised Code Section 715.72 (the "JEDD Statute"), 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 Parties, and to create and provide for the operation of the District in accordance with the JEDD Statute for their mutual benefit and for the benefit of their residents and of the State; and

WHEREAS, the territory to be included in the District is composed of certain unincorporated lands located in the Township consisting of approximately 109 acres as further described on Exhibit A and depicted on Exhibit B, both of which Exhibits are attached to the Contract and incorporated herein by reference (the "District"), and those persons and entities indicated on Exhibit A are, as of the date hereof, the record owners for the parcels so indicated; and

WHEREAS, the Parties may, upon subsequent agreement, and pursuant to Ohio Revised Code Section 715.72(L), amend this Contract to expand the District; and

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

WHEREAS, pursuant to Ohio Revised Code Section 715.72(I), each of the Parties, before the adoption of a resolution or ordinance approving this Contract: (1) held a public hearing concerning the Contract and District, which hearing took place on \_\_\_\_\_, 2019 for the Township and \_\_\_\_\_, 2019 for the Village; (2) provided at least thirty (30) days public notice of the time and place of the public hearing in a newspaper of general circulation; and (3) during that thirty-day period, made all of the required documents available for public inspection at the appropriate public office (with such documents including (i) a copy of the Contract, (ii) the economic development plan, (iii) schedule for the provision of new, expanded, or additional services, facilities or improvements, (iv) description of the area(s) included in the District, including a map in sufficient detail to denote the specific boundaries, indicate any zoning restrictions applicable, and identify the parcel numbers within the boundaries of the District, and (v) a schedule for the collection of income tax within the District); and

WHEREAS, pursuant to Ohio Revised Code Section 715.72(J), the Parties, also before the adoption of a resolution or ordinance approving this Contract, circulated petitions to the record owners of real property located within the proposed District and the owners of businesses operating within the proposed District (the "Petition"), providing all required notices, and obtaining from each such owner, and therefore a majority, a signature on the Petition evidencing the owner's consent to the proposed joint economic development district (with a copy of all signed Petitions attached hereto as Exhibit C); and

WHEREAS, upon completion of the steps set forth above, the legislative authorities of the Village and the Township have each authorized and directed the Village 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 Village Council on \_\_\_\_\_, 2019, and Resolution No. \_\_\_\_\_ adopted unanimously by the Township Trustees on \_\_\_\_\_, 2019.

NOW THEREFORE, in consideration of the mutual promises and covenants set forth in this Contract, the Village 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 of the JEDD established in accordance with Revised Code Section 715.72 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, entertainment or service-oriented, and charitable entity that has established or will establish a temporary or permanent location in the District.

“Contract” means this joint economic development district contract by and between the Village and the Township.

“County” means Lucas County, Ohio.

“District” means the Dorr Street 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 or residing within the District 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 Village providing for the Village to (i) assist the Board with the drafting of

rules and regulations for the administration, collection and enforcement of the JEDD Income Tax on behalf of the District, (ii) collect and distribute the Gross Revenues in accordance with the provisions of this Contract and (iii) act as the fiscal agent of the JEDD and the Board as related to income tax administration, collection and enforcement.

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

“Remaining Net Revenues” means Net Revenues less the amounts paid under Section 4.2.2 hereof.

“Quarter” means the standard calendar quarters which take place during the following time periods (January to March, April to June, July to September, and October to December).

“Parties” or “Party” means and refers to the contracting parties, Springfield Township and the Village of Holland.

“RITA” means the Regional Income Tax Agency of Ohio.

“State” means the State of Ohio.

“Township” means Springfield Township (Lucas County), Ohio.

“Village” means the Village of Holland, Ohio.

**Section 1.2 Interpretations.** Any reference herein to the Village, the Township or the Board or to any officer or employee of the Village, 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 Village, 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 Village, the Township or the Board under this Contract.

(End of Article I)

## **ARTICLE II**

### **JOINT ECONOMIC DEVELOPMENT DISTRICT**

**Section 2.1 Creation, Name and Territory.** The Village and the Township, by their combined action evidenced by the signing of this Contract and pursuant to Ohio Revised Code Section 715.72, 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 "Dorr Street Joint Economic Development District." 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 depicted in Exhibit "B," which are attached to and made part of this Contract. The District is located entirely within the boundaries of the Township in Lucas County and does not include any "parcel of land" (as defined in Section 715.72(E)(1)(c) of the Revised Code) that is owned in fee by or leased to a municipal corporation or township. Furthermore, in accordance with Section 715.72(E)(1)(b) of the Revised Code, no electors reside within the District.

**Section 2.2 Contracting Parties.** The contracting parties to this Contract are the Village of Holland, a municipal corporation existing and operating under the laws of the State, and Springfield Township, Lucas County, a township existing and operating under the laws of the State, and their respective successors in all or in part. The contracting parties, as that term is defined and used in Section 715.72 of the Revised Code, are referred to herein as the Parties.

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

**Section 2.4 Addition of Areas to the District.** This Contract, including Exhibits A and B hereto, may be amended from time to time in accordance with the JEDD Statute to add certain property within the Township to the District. Each of the 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 715.72(F)(1) of the Revised Code, the Parties each agree to contribute to the development and operation of the District as follows:

2.5.1 Water Service. The Parties anticipate that all qualified customers located within the District shall be able to connect to and receive water services from the County pursuant to the County's ordinary and customary practices.

2.5.2 Sewer and Sanitation Services. The Parties anticipate that all qualified customers located within the District shall be able to connect to and receive sewer and sanitation services from the County pursuant to the County's ordinary and customary practices.

2.5.3 Electric and Gas Services. The Parties anticipate that all qualified customers located within the District will be able to receive access to electric services through First Energy Solutions Corp. and gas services through Columbia Gas of Ohio, Inc. or similar services providers now or hereafter operating within the District.

2.5.4 Public Safety Services. For the term of this Contract, the Township shall: (1) except as otherwise specified in this Contract, provide the same services within the District that it now provides, or in the future will provide, within its boundaries; (2) provide the same support for police protection in the District that it provides throughout the Township; (3) continue to provide fire protection and EMS services for the District; (4) repair and maintain Township roadways and bridges and provide snow plowing, road salting, road right-of-way mowing and cleanup of illegally dumped trash within road right-of-way for all Township roads within the District; and (5) provide ditch, water course and storm sewer maintenance, repair and reconstruction in all public lands subject to its jurisdiction within the District. In addition, the Village and Township agree to



maintain all mutual aid agreements currently in place between the Parties, including for fire and EMS services, during the term of this Contract.

2.5.5 Road Construction and Maintenance. The Parties understand that all public roadways in the District will be built to County standards. To the extent any maintenance responsibilities for those roadways in the District have been transferred to the Township, the Township shall continue to provide maintenance services for those roadways currently located in the District (see Exhibits "A" and "B"). The Township agrees to maintain the roadways constructed within the District after transfer of maintenance responsibilities of the same under the following terms and conditions: (1) the roadway has been constructed in accordance with applicable County standards and specifications and the maintenance responsibility for the roadway has been transferred to the Township; and (2) the Township accepts such roadway for maintenance purposes. For such roadways that have been accepted by the Township for maintenance as provided herein, the Township agrees to (i) maintain traffic control devices (*i.e.*, signs and signals other than railroad crossings) installed per County development standards; (ii) clear snow and ice from streets and roads; (iii) salt or otherwise de-ice streets and roads; (iv) perform 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 Ohio Department of Transportation or "ODOT") as pavement maintenance); and (v) perform 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 ODOT) as road right-of-way maintenance. The roadways described in this Contract shall not include any roadways maintained by a third-party, and this Contract shall not impose any obligation on the Township with respect to: (i) County roadways or County rights of way for which the Township has not accepted the responsibility of maintenance, (ii)

privately owned roadways or rights of way, or (iii) any other roadways or rights of way not maintained by the Township.

2.5.6 Other Services. The Township and the Village may 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 Village agree to assist in the marketing of available properties in the District to prospective commercial or industrial enterprises. In addition, the Board may contract for such services with either or both of the Parties on such terms as the Board and the respective Party may agree. However, the Board may not enter into a contract with one of the Parties without the consent of the other Party. Further, the Parties may make financial contributions to the District. The 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 unless otherwise specified in a different agreement. Additionally, neither the Township nor Village shall be obligated to make expenditures pursuant to the Contract in excess of the revenues derived from the Contract without their consent.

2.5.6.1 Tax Administration. In accordance with Section 715.72 of the Revised Code and as further provided in Section 4.1 of this Contract, the Board shall enter into an agreement with the Village to administer, collect and enforce the income tax on behalf of the District (the "JEDD Income Tax Agreement").

2.5.7 Public Records. 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 Township, Village and the Board as applicable and shall provide copies of those records and documents to the Parties in accordance with the public records law of the State. Notwithstanding the foregoing, the Village or RITA shall maintain tax records of the District.

2.5.8 Formation of District. The Village and Township shall prepare, or cause to be prepared, all documents of the Village, the Township and the District relating to the formation of the District, including but not limited to, this Contract, instruments describing the District boundaries, notices, forms of Village, Township, and District legislation and election proceeding, if any. Any costs incurred and paid by the Village and Township in preparing such documents or otherwise incurred by the Village and Township in assisting in the establishment of the District, including reasonable attorney's fees and expenses, shall be reimbursed by the Board. Costs related to the defense of any litigation challenging the District shall be advanced by the Village and Township and then reimbursed by the Board.

2.5.9 Subcontracting. To the extent otherwise permitted by law, the Village and Township may each fulfill any of their separate or joint obligations under this Contract by contracting with or delegating to a third-party, including both public and private entities; provided, however, that no Party doing so may subject the other Party to any financial obligation without the other Party's written consent.

**Section 2.6 Economic Development Plan.** Pursuant Ohio Revised Code Section 715.72(F)(3), the Parties have developed an economic development plan for the District (attached hereto as Exhibit D) that includes a schedule for the provision of new, expanded, or additional services, facilities, or improvements and a schedule for the collection of income tax within the District.

(End of Article II)

## **ARTICLE III**

### **THE BOARD**

**Section 3.1 Board of Directors.** Pursuant Ohio Revised Code Section 715.72(P), a Board of Directors is established to govern the District. The Board shall consist of five members, one member representing the Village to serve an initial term of one year (Board Member No. 1), one member representing the Township to serve an initial term of two years (Board Member No. 2), one member representing the owners of businesses operating within the District to serve an initial term of three years (Board Member No. 3), one member representing the persons employed within the District to serve an initial term of four years (Board Member No. 4), and one member selected by the other members to serve an initial 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.

Each of the Board Members identified in this Section 3.1 shall be selected as follows: (1) Board Member No. 1 shall be appointed by the Mayor of the Village; (2) Board Member No. 2 shall be appointed by majority vote of the Board of Township Trustees of Springfield Township; (3) Board Member No. 3, representing the owners of businesses operating within the District, shall be selected by the Board of Township Trustees of Springfield Township after considering any candidates suggested by owners of businesses operating within the District; (4) Board Member No. 4, representing the persons employed within the district, shall be selected by the Board of Township Trustees of Springfield Township after considering any candidates suggested by persons employed within the District; and (5) 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 number of members on the Board shall be reduced to three (3) members in accordance with Ohio Revised Code Section 715.72(P)(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 Board 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 Chair, 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.

**Section 3.3 Powers, Duties, Functions.** Pursuant to Section 715.72(F)(4) of the Revised Code, this Contract sets forth the specific powers, duties and functions of the Board and enumerates the rules that govern it. 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 Village or the Township or at other locations within the 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 Statute.

The Board shall adopt by-laws for the regulation of its affairs and the conduct of its business consistent with this Contract. 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 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 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:

- (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;
- (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) make available the use or services of any District facility to one or more persons, one or more governmental agencies, or any combination thereof;
- (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;
- (5) establish and maintain such funds or accounts as it deems necessary, either of its own or in conjunction with or through the Village or the Township;
- (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 Village, the Township and the State;
- (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;
- (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;
- (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
- (10) purchase insurance for fire and extended coverage and liability 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.

(11) reimburse the Village and Township for expenses incurred by such party which are subject to reimbursement herein.

The Board may enter into an agreement with the Village or Township for the Village or Township to administer and implement employment and discharge of, and salaries, benefits and work rules established for, employees of the District and may contract with the Village or Township for administrative or employee services of the Board and the District. All costs of employment, including but not limited to, compensation, salaries, benefits, taxes and insurance, shall be paid from revenues of the Board. Neither the Village 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 Village.

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 715.72(F)(5) 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 wholly or partially within or having jurisdiction encompassing all or a portion of the District, or with any political subdivision, or with any community improvement corporation (CIC), transportation improvement district (TID), or port authority 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 District. 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 Village, 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 District.

Except as set forth herein, any monies in the Board Improvement Account in excess of ten thousand dollars (\$10,000) at the end of any fiscal year shall be considered a surplus (the "Surplus") to be distributed by the Board to the Village and Township as follows: (a) ten percent (10%) of the Surplus to the Village; and (b) ninety percent (90%) of the Surplus to the Township. The Surplus shall not include any monies in the Board Improvement Account that the Board is required to spend by law or contract or has committed with Board approval to spend (but not yet paid out) and all such monies shall not be included in the calculation of the Surplus. The Surplus, if any, shall be distributed by the Board no later than ninety (90) days after the end of the fiscal year.

To support the Board's exercise of its powers, duties and functions under this Contract, any Party may, at any time, recommend to the Board the use or selection of a service provider, including, but not limited to, consulting engineers, financial consultants, accounting experts, architects, attorneys and such other consultants and independent contractors as may be necessary carry out the purposes of this Contract. The Board, in its sole discretion, may accept or reject any such recommendation.

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.** The Board, in accordance with Section 715.72(F)(5) of the Revised Code, shall adopt a resolution to levy an income tax in the District at a rate equal to the lesser of: (i) two percent (2%) or (ii) the highest rate then being levied by the Village. The income tax shall go into effect immediately upon adoption of the resolution. The income tax shall be based on both the income earned by persons employed or residing within the District and the net profit of businesses operating within the District (collectively, the "JEDD Income"). The revenues of that income tax shall be used for the purposes of the District and the Parties pursuant to this Contract.

The Board shall adopt, by resolution, for the District's income tax all the provisions (other than for the names of parties and the allocation of funds) of the Village's income tax legislation, as it may be amended from time to time, including regulations. The income tax levied by the Board pursuant to this Contract and Section 715.72 of the Revised Code shall apply in the entire District throughout the term of this Contract.

In accordance with Section 715.72 of the Revised Code, the Board shall enter into the JEDD Income Tax Agreement with the Village to administer, collect and enforce the income tax on behalf of the District. The JEDD Income Tax Agreement shall provide that the Clerk-Treasurer of the Village shall be the Administrator of the income tax of the District (the "Administrator"), who shall be responsible for the receipt and safekeeping of the income tax revenues collected within the District. The JEDD Income Tax Agreement shall provide that in consideration for the payments specified in Section 4.2.1 of this Contract, such services are provided at no additional cost to the Board. The Township and Village agree that the Village may elect to have any or all services to administer, collect and enforce the income tax on behalf of the District provided through RITA.

As relates to JEDD income tax, only, the Administrator and his/her staff shall provide necessary accounting, bookkeeping, income tax collection, and 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 Contract. The Administrator is also given the authority to grant refunds and compromise claims for tax, penalties and interest. The Administrator may also issue subpoenas and bring suit in the name of the District in any assessment or enforcement action.

The Village shall establish the JEDD Fund into which the Administrator shall deposit the Gross Revenues.

**Section 4.2 Disbursements.** No later than sixty (60) days after the end of each calendar quarter, the Administrator shall, without the need for further action of the Board, perform the duties and functions set forth in this Section.

4.2.1. Payments from Gross Revenues. From Gross Revenues, the Administrator shall pay to the Village an amount equal to five percent (5%) of the Gross Revenues to pay the Village's expense to administer the JEDD Income Tax. Notwithstanding the foregoing, the Administrator may authorize RITA to withhold such amount from its deposit of Gross Revenues to the Village.

4.2.2. Payments from Net Revenues. From Net Revenues, the Administrator shall pay to the Board fifteen percent (15%) of the Net Revenues.

4.2.3 Payments from Remaining Net Revenues. From the Remaining Net Revenues, the Administrator shall pay ten percent (10%) of the Remaining Net Revenues to the Village; and ninety percent (90%) of the Remaining Net Revenues to the Township.

**Section 4.3 Accounting.** The Village shall provide an accounting to the Board and Township of the receipts and disbursements of the proceeds of the JEDD Income Tax. In the event that any amount due to the Board, the Village or the Township is a negative amount, then that negative amount shall be set off against the next amount credited to be paid.

**Section 4.4 Provisions.** The income tax revenues shall be used in part by the Board, the Township and Village for carrying out the economic development plan of the District and may

also be used by the Board, the Township, and the Village to encourage and promote economic development in the District and/or in the Township and/or in the Village, including, but not limited to, maintaining and improving the infrastructure facilities of the District and the Parties (including paying debt charges related thereto), providing safety and health services within the District and within the territory of the Parties, providing urban and economic development planning, engineering, counseling, consulting, marketing and financing services for the District and the Parties, including attorneys' fees, and generally improving the environment for those working in the District and in the territory of the Parties, and for all other purposes of the Parties as permitted by law.

(End of Article IV)

## ARTICLE V

### TERM OF CONTRACT

Pursuant to Section 715.72(M)(3) of the Revised Code, this Contract is not effective before the thirty-first day after its approval by both parties.

The initial term of this Contract shall commence the thirty-first day after its approval (which is the first date on which the Village and the Township have lawfully executed this Contract) and shall terminate fifty (50) years thereafter (the "Initial Term"). This Contract may be extended by either Party for successive 25-year terms (each, an "Extended Term"), if one Party delivers written notice of the extension to the other Party at least ninety (90) days prior to the expiration of the current term (*i.e.*, the Initial Term, or the current Extended Term, as applicable). This Contract and its provisions for the Initial Term and the Extended Term recognize that the accrual of the benefits to the Parties from this Contract may take decades and that the anticipated improvements to the District to support the Project may take years to complete. After the first two renewals for an Extended Term, the Parties may continue to renew successive 25-year Extended Terms, as set forth in this Article V, without limit or for as many times as otherwise permitted by law.

This Contract may be terminated at any time by mutual consent of the Village 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 ninety (90) days of each other.

Notwithstanding Article VI and Section 6.13 hereof, this Contract may also be terminated by either Party:

- (i) if it is determined at any time, for any reason, that joint economic development district contracts, including this Contract, cannot be entered into, cannot be implemented, or are held invalid by a court of competent jurisdiction;
- (ii) 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; or

(iii) If it is determined at any time, for any reason, that any payments to the Village or Township set forth in Article IV is not legal, valid or enforceable.

A Party's determination to so terminate this Contract shall be evidenced by a written notice of such termination approved and dated by resolution of its legislative authority. 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 Village nor the Township shall have any further obligation under this Contract after the date of termination.

Upon termination of this Contract, any property and assets of the Board shall first be used to reduce or settle any obligations of the Board. In the event that the property and assets of the Board are not sufficient to pay obligations of the Board, neither the Village nor the Township shall be obligated to pay any such obligations of the Board; provided, however, that in the event a court of competent jurisdiction orders the Village or the Township to pay all or any portion of any unsatisfied obligations of the Board, the Village and the Township agree that their respective share of such judicial judgment shall be ten percent (10%) for the Village and ninety percent (90%) for the Township. Upon satisfying or making provision for all obligations of the Board, any remaining property or assets shall be distributed ninety percent (90%) to the Township and ten percent (10%) to the Village. Any records or documents of the District shall be placed with the Township, and maintained by the Township in accordance with its public records policy.

This Contract shall continue in existence throughout its terms and shall be binding on the Parties and on any entities succeeding the 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 Village of Holland by annexation, merger or otherwise, the Village 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 attempted annexation or merger into a municipal corporation or an incorporation as a municipal corporation, the Township and the Village, shall use their best efforts, including but not limited to legal action, to oppose and prevent such annexation, merger

or incorporation, and the costs of such opposition shall be paid by the Board. In the event the Village or Township incurs expenses, including attorney fees, related to the opposition of such annexation or merger, such expenses, including attorney fees, shall be reimbursed by the Board.

(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 31<sup>st</sup> 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 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 Village 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 Village and the Township and their agents for review and/or audit. The Board and the District shall fully cooperate with the Village and the Township in fulfilling such a request.

**Section 6.3 Entire Agreement, Amendments.** This Contract 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 Village 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 ninety (90) days of each other.

**Section 6.4 Annexation.** So long as this Contract is in effect, any annexation, merger or consolidation to the Village of unincorporated territory within the District is prohibited in accordance with Section 715.72(R) of the Revised Code.

**Section 6.5 Support of Contract; Signing of Other Documents.** The Village 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

Village 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 one or more third parties in a court of law, the Village 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 Village 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 Village and the Township for such costs to the extent funds of the District are available or become available.

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 Approval of Tax Exemptions.** The Parties hereby consent, pursuant to Ohio Revised Code Section 715.72(U), to any tax exemption granted by a political subdivision under Ohio Revised Code Chapter 1728 or Ohio Revised Code Sections 3735.67, 5709.62, 5709.63 or 5709.632 on any property located within the District.

**Section 6.7 Binding Effect.** This Contract shall inure to the benefit of and shall be binding upon the District, the Village, 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 to, or shall, 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:

- (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;
- (2) the illegality or invalidity of any application hereof or thereof shall not affect any legal and valid application hereof or thereof; and
- (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 this State, and in particular, the JEDD Statute. In the event that the JEDD Statute is amended or supplemented by the enactment of a new section or sections of the Revised Code relating to joint economic development districts, the Parties shall be bound by the provisions of the JEDD Statute existing on the date of this Contract unless both Parties agree to be bound by said amendment or supplement, to the extent permitted by law.

The Village 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 first submitted to mediation. If the Village and the Township cannot agree on a mediator, the Village shall select one potential mediator, the Township shall select one potential mediator, and the two persons so selected shall appoint a person to serve as the mediator. The Parties understand that they have a right and opportunity to litigate disputes through a court, but that they prefer to first attempt 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 Board shall be responsible for providing public officials' liability insurance for its members and the officers and other appointees who serve the District on the Board or in any other capacity.

**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 hand delivered or sent by recognized overnight delivery service or by certified mail, postage prepaid and return receipt requested, addressed to (i) the Village of Holland, 1245 Clarion Ave, Holland, OH 43528, Attention: Clerk-Treasurer, (ii) Springfield Township, Township Hall, 7617 Angola Rd., Holland, OH 43528, Attention: Township Administrator, and (iii) the Board, Dorr Street 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 Village of Holland, 1245 Clarion Ave, Holland, OH 43528, Attention: Clerk-Treasurer, (ii) Springfield Township, Township Hall, 7617 Angola Rd., Holland, OH 43528, Attention: Fiscal Officer, and (iii) the Board, Attention: Chair, Dorr Street 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 sixty (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 refer the dispute to mediation as set forth in Section 6.10 of this Contract. Other than as provided in Section 6 hereof, this Contract may not be canceled or terminated because of a default unless the Village 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 Village Ordinances.** No Village ordinances, resolutions, rules and regulations, codes or other requirements of the Village shall apply to or affect properties within the JEDD District, except those which are necessary to levy and collect the JEDD Income Tax contemplated herein, provided, however, that if the 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, SPRINGFIELD TOWNSHIP AND THE VILLAGE OF  
HOLLAND HAVE CAUSED THIS CONTRACT TO BE EXECUTED BY THEIR DULY  
AUTHORIZED REPRESENTATIVES AS OF THE DATE WRITTEN HEREIN:**

**SPRINGFIELD TOWNSHIP BOARD OF TRUSTEES**

\_\_\_\_\_  
By: Michael Hampton, Administrator

Date: \_\_\_\_\_

Resolution No. \_\_\_\_\_

**APPROVED AS TO FORM:**

\_\_\_\_\_

\_\_\_\_\_

Township Law Director

**VILLAGE OF HOLLAND**

\_\_\_\_\_  
By: Mike Yunker, Mayor

Date: \_\_\_\_\_

Ordinance No. \_\_\_\_\_

**APPROVED AS TO FORM:**

\_\_\_\_\_

\_\_\_\_\_

Village Law Director

## **FISCAL OFFICERS' CERTIFICATIONS**

The undersigned Fiscal Officer of Springfield Township, Lucas County Ohio hereby certifies that the moneys required to meet the obligations of the Township during the calendar year 2019 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.

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By: Barbara Dietze  
Springfield Township Fiscal Officer

The undersigned Clerk-Treasurer of the Village of Holland, Ohio hereby certifies that the moneys required to meet the obligations of the Village, during the calendar year 2019 under the foregoing Joint Economic Development District Contract, being zero, have been appropriated lawfully for that purpose, and are in the treasury of the Village 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.

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By: Lyn Krasula  
Village of Holland Clerk-Treasurer

**EXHIBIT A**

**DESCRIPTION OF THE DISTRICT**

**See Attached Description for Property in the District**

Index No.	Parcel	Owner	Zoned	Acres
1	6544707	KOTT ENTERPRISES LTD	C-2	27.9947
2	6544737	KOTT ENTERPRISES LTD	C-2	7.4513
3	6545844	KOTT ENTERPRISES LTD	C-2	7.914
4	6545977	REAU LOIS M SUCCESSOR TRUSTEE	C-2	0.6916
5	6545957	REAU LOIS M SUCCESSOR TRUSTEE	C-2	2.8873
6	6545988	REAU LOIS M SUCCESSOR TRUSTEE	C-2	7.6836
7	6545828	KOTT ENTERPRISES LTD	M-1	0.4175
8	6545887	KOTT HOLDINGS LLC	R-A	0.2102
9	6545859	KOTT ENTERPRISES LTD	R-A	0.625
10	6544708	KOTT ENTERPRISES LTD	R-A	0.5057
11	6544709	KOTT HOLDINGS LLC	R-A	0.2723
12	6544710	KOTT HOLDINGS LLC	R-A	0.0363
13	6546211	CROSBY RICHARD T & DAWN	C-2/ R-A	4.8386
14	6546182	MILLENIUM PARK COMMONS LTD	C-2	3.9444
15	6546151	KOTT ENTERPRISES LTD	C-2	9.042
16	6546114	KOTT ENTERPRISES LTD	C-2	0.3549
17	6546117	KOTT ENTERPRISES LTD	C-2	0.3041
18	6546065	KOTT ENTERPRISES LTD	R-3	6.4949
19	6547411	KOTT ENTERPRISES LTD	RA-4	8.9394
20	6547431	KOTT ENTERPRISES LTD	RA-4	Est. 18.2193

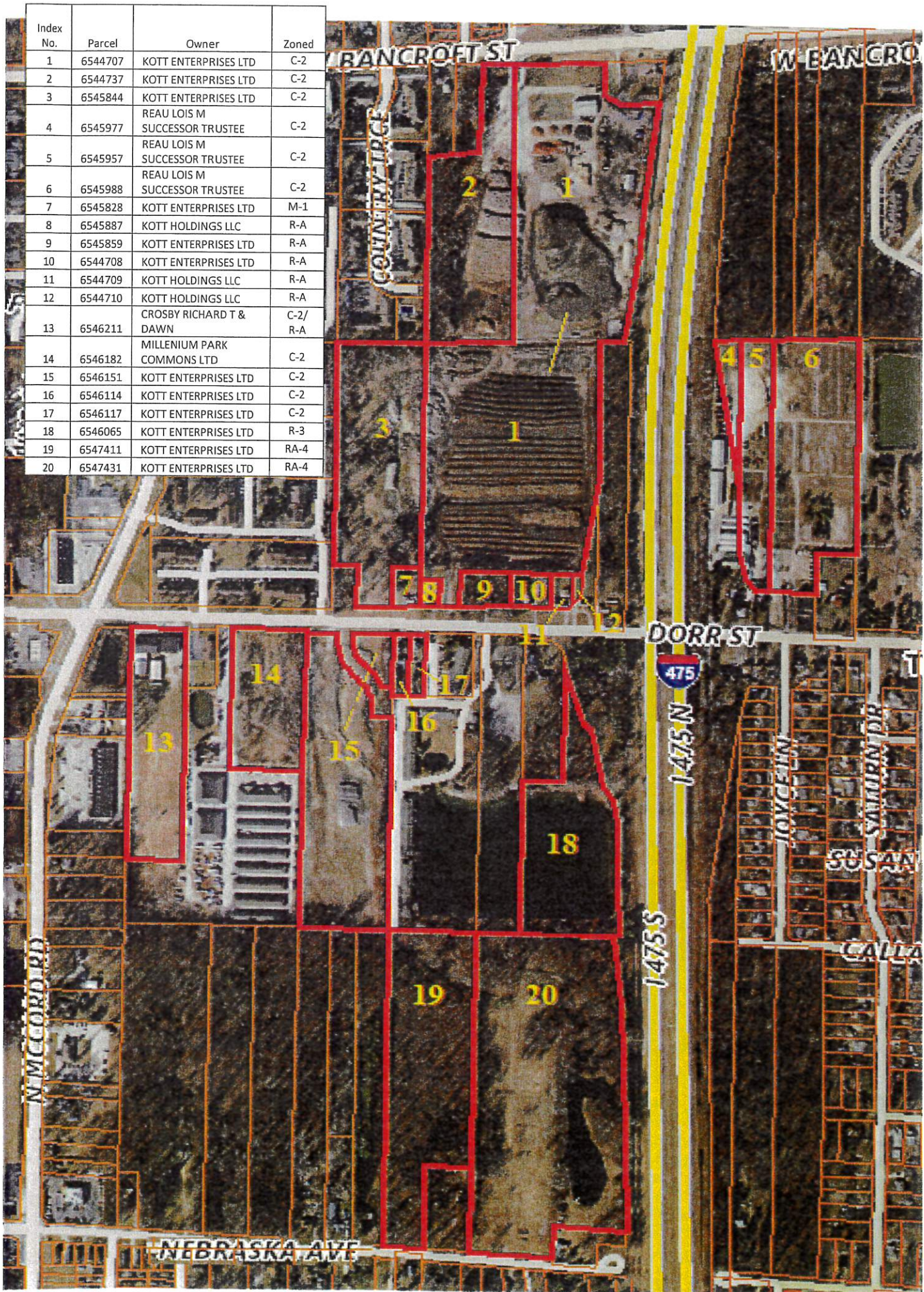
**EXHIBIT B**

**DEPICTION OF THE DISTRICT**

**See Attached Map for Depiction of Property in the District**



Index No.	Parcel	Owner	Zoned
1	6544707	KOTT ENTERPRISES LTD	C-2
2	6544737	KOTT ENTERPRISES LTD	C-2
3	6545844	KOTT ENTERPRISES LTD	C-2
4	6545977	REAU LOIS M SUCCESSOR TRUSTEE	C-2
5	6545957	REAU LOIS M SUCCESSOR TRUSTEE	C-2
6	6545988	REAU LOIS M SUCCESSOR TRUSTEE	C-2
7	6545828	KOTT ENTERPRISES LTD	M-1
8	6545887	KOTT HOLDINGS LLC	R-A
9	6545859	KOTT ENTERPRISES LTD	R-A
10	6544708	KOTT ENTERPRISES LTD	R-A
11	6544709	KOTT HOLDINGS LLC	R-A
12	6544710	KOTT HOLDINGS LLC	R-A
13	6546211	CROSBY RICHARD T & DAWN	C-2/ R-A
14	6546182	MILLENIUM PARK COMMONS LTD	C-2
15	6546151	KOTT ENTERPRISES LTD	C-2
16	6546114	KOTT ENTERPRISES LTD	C-2
17	6546117	KOTT ENTERPRISES LTD	C-2
18	6546065	KOTT ENTERPRISES LTD	R-3
19	6547411	KOTT ENTERPRISES LTD	RA-4
20	6547431	KOTT ENTERPRISES LTD	RA-4





## SECTION 6

### RA-4 RURAL RESIDENTIAL DISTRICT

#### 600 PURPOSE

The purpose of the Rural Residential (RA-4) District is to provide areas for single-family dwellings on lots twenty thousand (20,000) square feet in size or larger and to provide areas for agricultural activities and related uses. Development in this district is low density and is serviced with public water lines and sanitary sewers.

#### 601 PERMITTED USES

The following uses are permitted in the Rural Residential (RA-4) District:

Accessory uses and accessory structures	Dwelling, single-family
Adult Family Home & Residential Facility, Small	Small wind turbine
Home occupation (See Section 1905)	

#### 602 CONDITIONAL USES

The following uses may be approved pursuant to Section 26 — Procedures and Requirements for Conditional Uses:

Church or place of worship	Recreation facility, outdoor
Club	Telecommunication tower (See Section 1916)
Group living, excluding Adult Family Home & Residential Facility, Small	

#### 603 DEVELOPMENT STANDARDS

All main buildings and lots shall meet the following development standards:

- 
- A. **Height Limits**  
No building shall be constructed or enlarged to exceed thirty-five (35') feet in height.
- B. **Trip Generation**  
All proposed uses generating 50 or more peak hour trips (consistent with the Institute of Transportation Engineers (ITE) Trip Generation Manual) are subject to Section 25 - Access Management.
- C. **Area Requirements**  
All lots shall meet the following minimum requirements:
- |             |  |
|-------------|--|
| Lot Area:   | Twenty thousand (20,000) square feet.                                    |
| Lot Width:  | One Hundred (100') feet.   |
| Front Yard: | Thirty-five (35') feet. (See Section 1914)                               |
| Side Yard:  | Ten (10%) percent of the lot width or ten (10') feet, whichever is less. |
| Rear Yard:  | Thirty-five (35') feet.  |

## SECTION 8

### R-A SUBURBAN RESIDENTIAL DISTRICT

#### 800 PURPOSE

The purpose of the Suburban Residential (R-A) District is to provide areas for medium density single-family dwellings on lots twelve thousand (12,000) square feet in size or larger. Development in this district is serviced with public water lines and sewers.

#### 801 PERMITTED USES

The following uses are permitted in the Suburban Residential (R-A) District:

Accessory uses and accessory structures  
Adult Family Home & Residential Facility, Small  
Dwelling, single-family  
Home occupation (See Section 1905)

#### 802 CONDITIONAL USES

The following uses may be approved pursuant to Section 26 — Procedures and Requirements for Conditional Uses:

Church or place of worship  
Recreation facility, outdoor  
Telecommunication tower (See Section 1916)

#### 803 DEVELOPMENT STANDARDS

All main buildings and lots shall meet the following development standards:

##### A. Height Limits

No building shall be constructed or enlarged to exceed thirty-five (35') feet in height.

##### B. Trip Generation

All proposed uses generating 50 or more peak hour trips (consistent with the Institute of Transportation Engineers (ITE) Trip Generation Manual) are subject to Section 25 - Access Management.

##### C. Area Requirements

All lots shall meet the following minimum requirements:

Lot Area: Twelve thousand (12,000) square feet.

Lot Width: Seventy-five (75') feet.

Front Yard: Thirty-five (35') feet. (See Section 1914)

Side Yard: Ten (10%) percent of the lot width or ten (10') feet, whichever is less.

Rear Yard: Thirty-five (35') feet.

## SECTION 10

### R-3 MULTI-FAMILY RESIDENTIAL DISTRICT

#### 1000 PURPOSE

The purpose of the Multi-Family Residential (R-3) District is to provide areas for medium to high density residential development on lots serviced with public water and sanitary sewer and located in proximity to community services.

#### 1001 PERMITTED USES

The following uses are permitted in the Multi-Family Residential (R-3) District:

Accessory uses and accessory structures	Group living
Dwelling, multiple-family	
Dwelling, two-family	

#### 1002 CONDITIONAL USES

The following uses may be approved pursuant to Section 26 — Procedures and Requirements for Conditional Uses:

Church or place of worship	Self-storage facility (With or without dwelling unit for an on-site manager)
Day care facility	Telecommunication tower (See Section 1916)
Recreation facility, outdoor or indoor	
Rooming house	

#### 1003 DEVELOPMENT STANDARDS

All main buildings and lots shall meet the following development standards:

##### A. Height Limits

No building shall be constructed or enlarged to exceed thirty-five (35') feet in height.

##### B. Access Management/Trip Generation

All uses shall comply with Section 25 — Access Management and all uses generating 50 or more peak hour trips (consistent with the Institute of Transportation Engineers (ITE) Generation Manual) are subject to Section 25 — Access Management.

##### C. Area Requirements

All lots shall meet the following minimum requirements:

Lot Area:	The minimum lot area per dwelling unit shall be three thousand five hundred (3,500) square feet.
Lot Coverage:	Sixty (60%) percent maximum.
Front Yard:	Thirty-five (35') feet. (See Section 1914)
Side Yard:	Ten (10%) percent of the lot width or ten (10') feet, whichever is less.
Rear Yard:	Thirty-five (35') feet.

## SECTION 13

### C-2 - GENERAL COMMERCIAL DISTRICT

#### 1300 PURPOSE

The purpose of the General Commercial (C-2) District is to provide areas for general commercial uses. These uses are typically located along major roadways and may generate high volumes of traffic.

#### 1301 PERMITTED USES

The following uses and similar uses as interpreted by the Zoning Inspector are permitted in the General Commercial (C-2) District:

Accessory uses and accessory structures  
Amusement arcade  
Automobile sales  
Automobile service center  
Bank/financial center  
Bar/lounge  
Car wash  
Caterer  
Club  
Day care facility  
Funeral home  
Gasoline sales  
Hotel/motel  
Internet café  
Marine sales and service

Medical Marijuana Testing Laboratory  
Meeting or reception hall  
Movie Theater  
Personal service  
Photo, dance, art, music studio  
Professional office  
Professional/Trade School  
Recreation facility, indoor or outdoor  
Recreational vehicle sales and service  
Restaurant (with or without drive-thru or outdoor seating)  
Retail  
Veterinary hospital  
Sexually oriented business (See Section 1902)

#### 1302 CONDITIONAL USES

The following uses may be approved pursuant to Section 26 — Procedures and Requirements for Conditional Uses:

Medical Marijuana Dispensary  
Residential Care Facility

Single, two, or multiple-family dwelling units — above the ground floor level (See Supplemental Regulations Section 1922)

#### 1303 DEVELOPMENT STANDARDS

All main buildings, lots and land uses within the General Commercial (C-2) District shall meet the following development standards:

**A. Height Limit:**

No structure shall be constructed or enlarged to exceed forty-five (45') feet in height.

**B. Access Management/ Trip Generation**

All uses shall comply with Section 25 — Access Management and all uses generating 50 or more peak hour trips (consistent with the Institute of Transportation Engineers (ITE) Generation Manual) are subject to Section 25 — Access Management.

C.

**Coverage and Setback Requirements**

All lots shall meet the following requirements:

- Lot Coverage:** Sixty (60%) percent maximum.
- Front Yard:** Thirty-five (35') feet. (See Section 1914)
- Side Yard:** Ten (10') feet. (See Section 1914)
- Rear Yard:** Twenty (20') feet. (See Section 1914)

## SECTION 15

### M-1 - LIMITED INDUSTRIAL DISTRICT

#### 1500 PURPOSE

The purpose of the Limited Industrial (M-1) District is to provide an area for the location of light and industrial-type uses. The M-1 Limited Industrial District should generally be separated from residential districts except in those instances where natural features and buffer areas separate the two uses.

#### 1501 PERMITTED USES

The following uses and similar uses as determined by the Zoning Inspector are permitted in the Limited Industrial (M-1) Zoning District:

Accessory uses and accessory structures

Assembly of electrical components, instruments, and devices, including electroplating

Automobile service center

Building material sales yard (excluding concrete and asphalt production)

Catering establishment

Distribution center

Equipment sales and rental (within a completely enclosed building)

Kennel

Laundry/dry cleaning plant

Light manufacturing conducted entirely within a building and producing the following types of products:

Food products

Plastics and plastic products

Printing and published materials

Furniture and wood products

Products made from fabrics

Precision Instruments

Lumber yard (provided saws, planers, processing machines are within completely enclosed building).

Machine shop (excluding punch presses over twenty (20) tons rated capacity)

Manufactured home sales

Medical Marijuana Cultivator

Medical Marijuana Processor

Medical Marijuana Testing Laboratory

Plumbing, sheet metal, and woodworking shops

(provided processing machines are within a completely enclosed building)

Professional office

Professional/Trade School

Self storage facility (with or without an on-site manager's dwelling unit)

Wholesaling, including the inside storage, handling, or sale of merchandise primarily to retailers

#### 1502 CONDITIONAL USES

The following uses may be approved pursuant to Section 26 — Procedures and Requirements for Conditional Uses:

Any permitted use requiring outdoor storage

Contractor yard

Day care center

Landscape contractor

Limousine/taxi service

Marine sales and service

Recreational vehicle sales and service

Recycling center

Storage lot including automobiles, boats, trucks, and recreational vehicles.

Truck service center

Truck terminal

**1503 DEVELOPMENT STANDARDS**

All main buildings, lots and land uses within the Limited Industrial (M-1) District shall meet the following development standards:

- A. **Height Limit**  
No structure shall be constructed or enlarged to exceed forty-five (45') feet in height.
- B. **Access Management/ Trip Generation**  
All uses shall comply with Section 25 - Access Management and all uses generating 50 or more peak hour trips (consistent with the Institute of Transportation Engineers (ITE) Generation Manual) are subject to Section 25 - Access Management.
- C. **Coverage and Setback Requirements**  
All lots shall meet the following requirements:
  - Lot Coverage: Sixty (60%) percent maximum.
  - Front Yard: Thirty-five (35') feet. (See Section 1914).
  - Side Yard: Ten (10') feet. (See Section 1914)
  - Rear Yard: Thirty (30') feet. (See Section 1914)

**EXHIBIT C**

**Signed Petitions of Property and Business Owners in the District**

**(To be attached)**



**EXHIBIT D**

**Economic Development Plan for the JEDD District**

**(To be attached)**

**EXHIBIT D  
TO  
JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT  
BETWEEN  
SPRINGFIELD TOWNSHIP (LUCAS COUNTY) OHIO AND  
VILLAGE OF HOLLAND**

**Dorr Street Joint Economic Development District**

**Economic Development Plan**

The purpose for the creation of the Dorrr Street Joint Economic Development District (the "JEDD") by Springfield Township (Lucas County), Ohio (the "Township") and the Village of Holland, Ohio (the "Village") is to provide tools, primarily funds, 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 Lucas, the Township, the Village, and the JEDD.

The Joint Economic Development District Contract (the "JEDD Contract") by and between the Township and the Village 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 or residing within the JEDD through the imposition of a personal income tax and an employers' withholding tax and on the net profits of the businesses located within the JEDD, all pursuant to the schedule set forth on Exhibit A attached hereto and incorporated herein by this reference. The JEDD Contract anticipates that the JEDD Board will enact the tax at the initial meeting of the JEDD Board and that the tax will be effective January 1, 2020.

The JEDD Contract provides that the proceeds from the tax will be distributed to the JEDD Board, the Township and the Village. The Township and Village, to the extent they so determine and in their sole discretion, and to the extent they are permitted by law, shall use such proceeds to provide the schedule of services, facilities and improvements set forth below in Items 1 through 6, all beginning in the year the JEDD Contract is approved and continuing through the term of the JEDD Contract.

The JEDD Board shall use such proceeds in accordance with the JEDD Contract, and, to the extent permitted by law, provide the following new, expanded, or additional services, facilities, or improvements in accordance with the following schedule:

- (1) The construction or installation of the following improvements, which are listed below in order of priority:
  - (a) improvements to the roundabout located at the first intersection west of I-475 at Dorrr Street (the "Roundabout"), which may include, but is not limited to, beautification projects such as the installation of landscaping and the creation of stonework or concrete structures on or adjacent to the Roundabout;
  - (b) improvements to the bridge underpass located at I-475 at Dorrr Street (the "Bridge Underpass") which may include, but is not limited to, [the installation of enhanced

lighting and art design and the development of a walk path or related pedestrian improvements];

(c) improvements to the land adjacent to the Roundabout and Bridge Underpass (along with any connected embankment), which may include, but is not limited to, the installation of landscaping and the performance of any related maintenance; and

(d) improvements to business-park-related-signage, which may include, but is not limited to, improvements to the size and quality of the signage associated with the business park.

(2)The facilitation of new economic development in the JEDD and the surrounding areas by entering into reimbursement, compensation, and other contracts and by providing financial incentives to the private sector and public sector. Such incentives include, but are not limited to, the implementation of tax increment financing (TIF) and other tax incentive opportunities, as well as, potentially, contributions to community improvement corporations, as well as grants, low interest loans, and forgivable loans.

(3)The construction and maintenance of new public infrastructure, including, but not limited to, streets, sidewalks and landscaping, and other public infrastructure improvements listed in one or more Township TIF resolutions, including the Township TIF resolution approved in 2018 in connection with the Dorr Street Interchange project.

(4)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, and to foster economic development, including by providing funding for the Springfield Local School District, the Penta Career Center, and the Springfield Township Fire Department.

(5)The provision of assistance 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 Village may provide administrative support services and other staffing to the JEDD. The Township and the Village 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 Village and the Township will cooperate to provide professional land use planning.

(6) Any other purpose permitted by law at the time of such expenditure.

The nature, extent and timing of the new, expanded, or additional services, facilities, or improvements will depend upon the type, density, and timing of development within the JEDD and by the strength and consistency of business activity within the JEDD. The provision of the new, expanded, or additional services, facilities, or improvements will depend upon the amount of revenue generated by the tax imposed by the JEDD Board and the time period over which that revenue is received.

**EXHIBIT A**  
**TO**  
**DORR STREET JOINT ECONOMIC DEVELOPMENT DISTRICT**  
**ECONOMIC DEVELOPMENT PLAN**

**Schedule for the Collection of the Tax**

The JEDD will impose three income taxes in accordance with Ohio Revised Code Chapter 718: an income tax on individuals; a net profit tax on businesses; and an employer withholding tax on employers. All three taxes will take effect on January 1, 2020. Each of these taxes generally is described below.

**Individual Income Tax**

1. What individuals will be subject to the JEDD income tax?
  - a. Answer: Individuals residing within the JEDD and individuals working in the JEDD.
2. What is the tax rate?
  - a. Answer: 2.0%, provided that if the income tax rate of the Village of Holland (the "Village") decreases below 2.0%, the rate will be lowered to the income tax rate of the Village.
3. Who will administer the JEDD's income tax?
  - a. Answer: The Village, and the Village will subcontract with The Regional Income Tax Agency ("RITA") for administration of the tax.
4. What is RITA?
  - a. Answer: RITA was formed in 1971 to administer the income tax ordinance of any Ohio municipality that joined RITA. Currently over 300 Ohio municipalities utilize RITA (approximately 50% of the municipalities that have an income tax).
5. What income will be subject to the individual income tax?
  - a. Answer: The most common forms of income will be wages, salaries, commissions, bonuses, tip income, and net profit. See the answer to question 9 for additional information.
6. What income will not be subject to the individual income tax?
  - a. Answer: The most common forms of exempt income will be interest, dividends, and capital gains. See the answer to question 9 for additional information.
7. When is the individual income tax return due?
  - a. Answer: April 15 of each year.
8. If an individual lives within the JEDD but works outside the JEDD will the JEDD provide a tax credit for income taxes paid to the individual's city of employment?

- a. Answer: Yes. The JEDD will provide a 100% credit for those taxes.
9. Where can I find additional information about the JEDD income tax?
- a. Answer: The JEDD will adopt an income tax resolution patterned on the Village of Holland's tax ordinances. You can review Holland's tax ordinances at:  
<https://cdn.ritaohio.com/Media/700313/holland-hb5-tax-ord.pdf>.

You can review RITA's tax regulations at:  
[https://cdn.ritaohio.com/Media/485683/rregs\\_eff-jan-1-2016\\_updated-121815.pdf](https://cdn.ritaohio.com/Media/485683/rregs_eff-jan-1-2016_updated-121815.pdf).

RITA provides answers to a number of "frequently asked questions." You can find those questions and answers here:  
<http://www.ritaohio.com/Individuals/Faqs?category=I&subcategory=Specific%20Filing%20Questions>.

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## **JEDD Net Profit Tax**

1. Who is subject to the JEDD net profit tax?
  - a. Answer: C corporations, partnerships, limited liability partnerships, and multi-member limited liability companies that have net profit sourced to the JEDD. See the answers to questions 6 and 12 for greater detail.
2. If I operate my business as an S corporation does the S Corporation file a net profit tax return?
  - a. Answer: No. The individual shareholders report their respective share of the S Corporation profits on their respective individual income tax return.
3. If I operate my business as a disregarded single member limited liability company ("SMLLC") does the disregarded SMLLC file a net profit tax return?
  - a. Answer: No. The individual member reports the disregarded SMLLC's income on the individual's individual income tax return.
4. What is the tax rate?
  - a. Answer: 2.0%, provided that if the income tax rate of the Village decreases below 2.0%, the rate will be lowered to the income tax rate of the Village..
5. Who will administer the JEDD's net profit tax?
  - a. Answer: The Village, and the Village will subcontract with RITA for administration of the tax. That said, certain businesses, at the business' option, may choose to have the Ohio Department of Taxation administer the JEDD net profit tax. See the answer to question 12 for greater detail.
6. What income is subject to the net profit tax?
  - a. Answer: If the business operates as a C corporation for federal income tax purposes, then the starting point for calculating net profit is the C corporation's federal taxable income before net operating losses and special deductions.  
  
If the business operates as a pass-through entity for federal income tax purposes then the pass-through entity shall calculate its net profit as if the pass-through entity was a C corporation for federal income tax purposes.  
  
See the answer to question 12 for greater detail.
7. What income is not subject to the net profit tax?
  - a. Answer: The most common forms of exempt income are interest, dividends, and capital gains. See the answer to question 12 for greater detail.
8. If my business operates within and without the JEDD how does my business determine the portion of income that will be subject to the JEDD net profit tax?
  - a. Answer: The business will apportion its income to the JEDD using a three factor apportionment formula consisting of property, payroll, and gross receipts. The property factor is the business' property in the JEDD divided by the business' property located

everywhere. The payroll factor is the business' payroll in the JEDD divided by the business' payroll everywhere. The gross receipts factor is the business' gross receipts derived from sources within the JEDD divided by the business' gross receipts derived everywhere. Each factor is weighted equally. The sum of the three factors is multiplied by the business' net profit. This product is then multiplied by the tax rate. See the answer to question 12 for greater detail.

9. Does my business have to make estimated tax payments?

- a. Answer: Yes. Businesses have to make estimated tax payments. The payments are due on the 15<sup>th</sup> day of the fourth, sixth, ninth, and twelfth months of the business' taxable year. See the answer to question 12 for greater detail.

10. When is the net profit tax return due?

- a. Answer: The 15<sup>th</sup> day of the fourth month following the business' taxable year end (i.e., calendar year end or fiscal year end, as the case may be). See the answer to question 12 for greater detail.

11. Can a business request an extension to file its annual net profit tax return?

- a. Yes. A business can secure one six month extension each year. See the answer to question 12 for greater detail.

12. Where can I find additional information about the JEDD income tax?

- a. Answer: The JEDD will adopt an income tax resolution patterned on the Village of Holland's tax ordinances. You can review Holland's tax ordinances at:  
<https://cdn.ritaohio.com/Media/700313/holland-hb5-tax-ord.pdf>.

You can review RITA's tax regulations at:

[https://cdn.ritaohio.com/Media/485683/rregs\\_eff-jan-1-2016\\_updated-121815.pdf](https://cdn.ritaohio.com/Media/485683/rregs_eff-jan-1-2016_updated-121815.pdf).

RITA provides answers to a number of "frequently asked questions." You can find those questions and answers here:

<http://www.ritaohio.com/Businesses/Faqs?category=B&subcategory=General>.

In the event, the business elects to file its JEDD net profit tax return with the Ohio Department of Taxation you can find additional information here:

<https://www.tax.ohio.gov/MunicipalTax.aspx>.

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## **Employer Withholding Tax**

1. What employers are subject to the JEDD employer withholding tax?
  - a. Answer: Employers that have employees working in the JEDD.
2. What is the tax rate?
  - a. Answer: 2.0%, provided that if the income tax rate of the Village decreases below 2.0%, the rate will be lowered to the income tax rate of the Village.
3. What wage base should employers use for withholding JEDD income tax from its employees' wages?
  - a. Answer: The Employee's federal Medicare wage base.
4. Who will administer the JEDD's income tax?
  - a. Answer: The Village, and the Village will subcontract with RITA for administration of the tax.
5. When is the employer withholding tax return due?
  - a. Answer: Employer withholding tax returns will be due monthly or quarterly. An employer's filing frequency depends on the amount of its withholdings. In addition, each year all employers will have to file an annual reconciliation on or before the last day of February. See the answer to question 6 for additional information.
6. Where can I find additional information about the JEDD employer withholding tax?
  - a. Answer: The JEDD will adopt an income tax resolution patterned on the Village of Holland's tax ordinances. You can review Holland's tax ordinances at:  
<https://cdn.ritaohio.com/Media/700313/holland-hb5-tax-ord.pdf>.

You can review RITA's tax regulations at:

[https://cdn.ritaohio.com/Media/485683/rregs\\_eff-jan-1-2016\\_updated-121815.pdf](https://cdn.ritaohio.com/Media/485683/rregs_eff-jan-1-2016_updated-121815.pdf).

RITA provides answers to a number of "frequently asked questions." You can find those questions and answers here:

<http://www.ritaohio.com/Businesses/Faqs?category=B&subcategory=Employer%20Withholding>.