

Troy Township – City of Toledo Joint Economic Development District

RESOLUTION NO. 2013- 117

To Levy an Income Tax

WHEREAS, the Troy Township Board of Trustees and the City of Toledo entered into a Contract as of October 13, 2009, pursuant to the authority granted under the Ohio Revised Code Sections 715.72 to 715.83, establishing the Troy Township – City of Toledo Joint Economic Development District to facilitate economic development; and

WHEREAS, the contracting parties and the Board of Directors of the Joint Economic Development District have taken into account the opportunity for levying an income tax to provide revenue to the District and the contracting parties to assist the District in encouraging economic development in District while remaining income tax competitive with surrounding jurisdictions; and

WHEREAS, Section 10 of the Contract provides that the Board of Directors of the District shall adopt a resolution to levy an income tax in the District at a rate of two and one-quarter (2.25%) in accordance with Ohio Revised Code section 715.74; NOW THEREFORE,

Be it resolved by the Board of Directors of the Troy Township – City of Toledo Joint Economic Development District:

SECTION 1. That an income tax shall be levied in the District at a rate of two and one-quarter (2.25%) in accordance with Troy Township – City of Toledo Joint Economic Development District Contract (“Contract”) and the Ohio Revised Code section 715.74

SECTION 2. That all of the provisions, other than the rate of tax, of the City of Toledo’s income tax legislation, as that legislation may be amended from time to time, and as are set forth in the Attached Exhibit A are applicable to the District income tax.

SECTION 3. That the income tax shall apply in the entire territory of the District, notwithstanding that all or a portion of the territory becomes subject to annexation, merger or consolidation.

SECTION 4. That the JEDD Board of Directors shall annually set aside a percentage, within it discretion, for the maintenance and operation of the District, to pay the obligations of the District, and accomplish the objectives of the Agreement and that the remainder shall be distributed to the parties to the Agreement according to the terms of Section 10 (F) of the Contract.

Agenda Exhibit D

SECTION 5. That the JEDD Board of Directors are authorized to enter into such agreements or take such other actions as may be required to implement the income tax as provided in the preceding sections of the Resolution.

SECTION 6. That the Resolution shall be effective as of August 1, 2013 or on the 61st day after publication of this Income Tax Resolution in accordance with Ohio law, whichever is later.

SECTION 7. That it is found and determined that all formal actions of the Board concerning and relating to the passage of this Resolution were adopted in an open meeting of the JEDD Board of Directors and that all deliberations of the Board that result in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22, Ohio Revised Code.

Passed: 3/8/13 yeas: 3 nays 0

Attest:

Peggy A. Chara
Chairman

[Signature]
Secretary/Treasurer

I hereby certify that the above is a true and correct copy of a Resolution passed by the Board of Directors on 3/8/13.

Attest: [Signature]

EXHIBIT A

INCOME TAX RESOLUTION FOR THE TROY TOWNSHIP – CITY OF TOLEDO JOINT ECONOMIC DEVELOPMENT DISTRICT

100.01. PURPOSE.

To provide funds for the purposes of allowed by Section 715.74 of the Ohio Revised Code, and pursuant to the Contract for the Joint Economic Development District ("JEDD") between the Troy Township Board of Trustees and the City of Toledo, there shall be, and is hereby, levied within the geographical boundaries of the JEDD a tax on qualifying income from wages and net profits as hereinafter provided.

100.02. DEFINITIONS.

As used in this chapter the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning:

- (a) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise owned by two or more persons.
- (b) "Board of Review" means the Board created by and constituted as provided in Section 100.12.
- (c) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit, whether being an individual, co-partnership, association, corporation or any other entity, including but not limited to the renting or leasing of property, real, personal or mixed.
- (d) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory or foreign country or dependency.
- (e) "Employee" means one who works for qualifying wages in the service of an Employer and whose qualifying wages are subject to withholding of federal income tax, Social Security Tax, and/or Medicare Tax.
- (f) "Employer" means an individual, co-partnership, association, corporation, governmental body or unit agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other compensation basis.
- (g) "Net profits" means the net gain from the operation of a business, profession or enterprise after provision for all costs and expenses incurred in the conduct thereof,

either paid or accrued in accordance with the accounting system used, and without deduction of taxes imposed by this chapter or federal taxes based on income.

- (h) "Non-resident individual" means an individual domiciled outside the JEDD.
- (i) "Non-resident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the JEDD.
- (j) "Person" means every natural person, co-partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person," as applied to associations, shall mean the partners or members thereof and as applied to corporations, the officers thereof.
- (k) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the JEDD.
- (l) "Taxpayer" means a person, whether an individual, co-partnership, association or any corporation or other entity, required hereunder to file a return or to pay a tax.
- (m) "Commissioner of Taxation" means the Commissioner of the Division of Taxation in the Department of Finance of the City, or the person executing the duties of the aforesaid commissioner.
- (n) "Resolution" means this income tax resolution adopted by the JEDD Board of Directors.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

100.03. IMPOSITION OF TAX.

(a) An annual tax for the purposes specified in Section 100.01 shall be levied, imposed and collected on and after August 1, 2013, at the rate of two and one-quarter percent (2-1/4%) per annum, upon the following:

- (1) On all salaries, wages, commissions and other compensation (including tips and gratuities) earned or received by persons, for work done or services performed or rendered in the JEDD.
- (2) On the net profits earned, accrued or received, attributable to the JEDD under the formula or separate accounting method provided for herein, of all resident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the JEDD.

- (3) On the net profits earned, accrued or received, attributable to the JEDD under the formula or separate accounting method provided for herein, of all non-resident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the JEDD.
 - (4) On the net profits earned, accrued or received, attributable to the JEDD under the formula or separate accounting method provided for herein, or all corporations derived from work done or services performed or rendered and business or other activities conducted in the JEDD, whether or not such corporations have an office or place of business in the JEDD.
- (b) Allocation of Net Profits.
- (1) In the taxation of income which is subject to the tax, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the JEDD shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the JEDD, then only such portion shall be considered as having a taxable situs in the JEDD for purposes of the tax. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of the JEDD shall be considered as having a taxable situs in the JEDD for purposes of the tax in the same proportion as the average ratio of:
 - A. The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the JEDD during the taxable period to the average net book value of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.
 - i. As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;
 - B. Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or professions for services performed in the JEDD, to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed;
 - C. Gross receipts of the business or profession from sales made and services performed during the taxable period in the JEDD to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

- (2) In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations be substituted by the Commissioner so as to produce such result.
- (3) As used in division (1) of this section, sales made in the JEDD means:
 - A. All sales of tangible personal property which is delivered within the JEDD regardless of where title passes if shipped or delivered from a stock of goods within the City.
 - B. All sales of tangible personal property which is delivered within the JEDD regardless of where title passes even though transported from a point outside the JEDD if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the JEDD and the sales result from such solicitation or promotion.
 - C. All sales of tangible personal property which is shipped from a place within the JEDD to purchasers outside the JEDD regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(c) Consolidated Returns.

- (1) Filing of consolidated returns may be permitted or required in accordance with Rules and Regulations prescribed by the Commissioner of Taxation.
- (2) Allocation of income and deductions between related taxpayers; in the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the JEDD constituting a portion only of its total business, the Commissioner may require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the JEDD. If the Commissioner finds net profits are not properly allocated to the JEDD by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the JEDD.

100.04. EFFECTIVE DATE.

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of persons, businesses, professions

or other activities, as defined in this Resolution, earned or received on or after September 1, 2013

100.05. RETURN AND PAYMENT OF TAX.

- (a) Each taxpayer who engages in business, or whose salaries, wages, commissions and other compensation are subject to the tax imposed by this chapter shall, whether or not a tax is due thereon, make and file a return on or before April 15 of each year with the Commissioner of Taxation, on a form furnished by or obtainable from the Commissioner of Taxation, setting forth the aggregate amount of salaries, wages, commissions and other compensation earned by him, and/or gross income from such business less allowable expenses incurred in the acquisition of such gross income; earned during the preceding year and subject to the tax, together with such other pertinent information as the Commissioner of Taxation may require. Provided, however, that when the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within three months and fifteen days from the end of such fiscal year or other period. Upon written request of the taxpayer, the Commissioner of Taxation may extend the time for filing of the annual return and declaration for the succeeding year for a period of not to exceed six months, or to one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal income tax return, provided a tentative return, accompanied by payment of the amount of tax shown to be due thereon, shall be filed by the date the return is normally due. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended but interest at the rate of six percent per year as imposed under Section 1905.11 shall be assessed on the tax due.
- (1) The return shall also show the amount of the tax imposed by this chapter on such earnings and profits. The taxpayer making the returns shall, at the time of the filing thereof, pay to the Commissioner of Taxation the amount of taxes shown as due thereon.
- (b) Provided further, however, that where any portion of the tax so due has been deducted at the source and has been paid to the Commissioner of Taxation by the person making such deduction pursuant to the provisions of Section 100.06 where any portion of such tax has been paid by such taxpayer pursuant to the provisions of Section 100.06, credit for the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing such return. Should it then appear that taxpayer has overpaid the amount of tax to which the JEDD is entitled on his JEDD taxable income, under the provisions of this chapter, such overpayment shall be applied against any subsequent liability hereunder, or, at the election of the taxpayer and so indicated on the return, such overpayment, or part thereof, shall be refunded. Provided, however, that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.

- (c) Within three months from the final determination of any Federal tax liability affecting the taxpayer's JEDD tax liability, such taxpayer shall make and file an amended JEDD return showing income subject to JEDD tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.
- (d) The Commissioner of Taxation is hereby authorized to provide by regulation, that the return of an employer or employers, showing the full amount of tax deducted by such employer or employers from the salaries, wages, commissions or other compensation, and paid by him or them to the JEDD, or other municipality or state, except the State of Ohio, imposing a tax, equal to or greater than the JEDD income tax, on the same taxable income, shall be accepted as the return required of an employee under this chapter, whose sole income subject to the tax or taxes under this chapter, is such salary, wages, commissions or other compensation.
- (e) All individuals, businesses, employers, brokers or others doing business who engage persons, either on a commission basis, or as independent contractors, and are not subject to withholding shall indicate the total amount of earnings, payments, commissions; and bonuses to such as do business in the JEDD, on the appropriate line of Schedule C of their JEDD income tax return(s), supported by form(s) 1099 attached, providing the same information as is required on Federal form 1099.
- (f) All contractors shall indicate the total amount of payments to any subcontractor or contract employee, who did business in the JEDD on the appropriate line of Schedule C of their Toledo income tax return(s), and shall attach a list which shall indicate names, addresses and amounts paid.

100.06. WITHHOLDING BY EMPLOYER.

- (a) Each employer within the JEDD who employs one or more persons on a salary, wage, commission or other compensation basis, including tips and gratuities, shall at the time of the payment thereof, deduct the tax of two and one-quarter percent (2-1/4%) from such salary, wage, commission or other compensation, including tips and gratuities.
- (b) Each such Employer shall, on or before the last day of the month following each calendar quarter, make a return and remit to the Tax Commissioner for the benefit of the JEDD, the tax hereby required to be withheld. Such return shall be on a form or forms prescribed by or acceptable to the Commissioner of Taxation and shall be subject to the rules and regulations prescribed by the Commissioner. Such employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such taxes have in fact been withheld.
- (c) Such Employer in collecting such tax shall be deemed to hold the same, until payment is made by such Employer to the JEDD, as a trustee for the benefit of the JEDD and any such tax collected by such employer from its employees shall, until the same is paid to the JEDD, be deemed a trust fund in the hands of such Employer.

- (d) On or before February 28 following any calendar year, such Employer shall file with the Commissioner an annual reconciliation return along with an information return for such employee from whom JEDD income tax has been or should have been withheld, showing the name, address and Social Security number of the employee, the total amount of compensation paid during the year and the amount of JEDD income tax withheld from the employee. The information return shall also include all of the information required to be reported by the Employer to the IRS on a W-2 form. At the time of filing the annual reconciliation return the Employer shall pay over any amounts deducted or which should have been deducted during the preceding year but which were not remitted. The annual reconciliation form shall be obtained from the Commissioner.
- (e) Every Employer shall retain all records necessary to compute withholding taxes due the JEDD for a period of five (5) years from the date the Reconciliation Form and W-2 Forms are filed.
- (f) All returns and forms required to be filed by an Employer are considered filed on the date postmarked by the United States Postal Service or on the date delivered without mailing by the taxpayer to the JEDD Tax Office.
- (g) The failure of any Employer to receive or procure a return, or other required form shall not excuse the Employer from preparing any information return, withholding tax returns or from filing such forms or from paying the tax due.

100.07. DECLARATIONS.

- (a) Every taxpayer having or anticipating any income not subject to the provisions of Section 100.06, shall file a declaration setting forth the estimated annual income, together with an estimate of the amount of tax due thereon. Such declaration shall be filed quarterly as provided in subsection (b) hereof, upon a form furnished or obtainable from the Commissioner of Taxation. The estimated amount of tax due annually may be amended each quarter to reflect the tax due under this chapter.
- (b) Such declaration of estimated annual tax to be paid to the JEDD shall be accompanied by a payment of at least one-fourth of the estimated annual tax for such year and shall be paid on or before April 15, June 15, and September 15 of such year and January 15 of the succeeding year. Provided, however, that on or before April 15 of the year succeeding that for which such declaration was filed, an annual return shall be filed and any tax remaining due the JEDD in the amount of one dollar (\$1.00) or more shall be paid therewith. Should it then appear that such taxpayer has paid more than the amount of tax to which the JEDD would be entitled under the provisions of this chapter, such overpayment shall be applied against any subsequent liability hereunder, or, at the election of the taxpayer and so indicated on the tax return, such overpayment (or portion thereof) shall be refunded, but in no event shall overpayments of less than one dollar (\$1.00) be refunded.

- (c) Those taxpayers reporting on a fiscal year basis must file and pay the annual declarations of estimated tax and the annual return and tax due thereon using the corresponding calendar quarters of the fiscal year.
- (d) If a taxpayer's total quarterly estimate payments do not equal at least eighty percent (80%) of the total tax liability as established on the taxpayer's annual tax return or if the taxpayer's total quarterly estimate payments do not equal the taxpayer's tax liability for the preceding year, provided that such preceding year's liability was not zero, interest and penalty shall be assessed at the following rates and in the following manner:
 - (1) The taxpayer's annual tax liability as established on the taxpayer's annual return shall be divided by four to determine the amount of tax which should have been paid quarterly on an estimated basis. The difference between the amount of tax which should have been paid quarterly on an estimated basis and the amount of tax actually paid quarterly on an estimated basis shall be subject to penalty of one and one-half percent (1 1/2%) per month or fraction thereof and interest of one-half percent (1/2%) per month or fraction thereof from the due date of each quarterly installment to the date the annual return is due or the tax paid thereon, whichever is earlier.
 - (2) In the event the taxpayer provides satisfactory evidence to the Commissioner of Taxation that the taxpayer's annual income fluctuated in such a manner that the penalty and/or interest as specified in subsection (d)(1) hereof should not be imposed, the Commissioner, as provided in Section 100.10(d), may waive any portion of such penalty and/or interest upon request of the taxpayer and submission of evidence of such fluctuation to the Commissioner.
 - (3) The Commissioner of Taxation may waive imposition of penalty and/or interest on underpayments of estimated taxes for good cause shown under guidelines established by the Board of Review.

100.08. DUTIES OF THE COMMISSIONER OF TAXATION.

- (a) It shall be the duty of the Commissioner of Taxation to receive the tax imposed by this Resolution in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all moneys so received.
- (b) It shall be the duty of the Commissioner to enforce payment of all taxes owing the JEDD, to keep accurate records for a minimum of five (5) years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amount of payments thereof.
- (c) The Commissioner is hereby charged with the enforcement of the provisions of this Resolution, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the

provisions of this Resolution, including provisions for the re-examination and correction of returns.

- (d) In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Commissioner may assess the amount of tax appearing to be due the JEDD from the taxpayer and shall send to such taxpayer by certified mail a written statement showing the amount of tax so determined, together with interest and penalties thereon. If the taxpayer fails to respond to the assessment within thirty (30) days the tax penalties and interest assessed shall become due and payable and collectible as are other unpaid taxes.

100.09. EXAMINATION OF BOOKS, RETURNS AND RECORDS.

- (a) The Commissioner or his authorized representative is hereby authorized to examine the books, papers, records and Federal income tax returns of any employer or of any taxpayer or person subject to the tax for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer taxpayer or supposed taxpayer is hereby directed and required to furnish to the Commissioner of Taxation, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized. The Commissioner of Taxation is hereby authorized to examine any person under oath, concerning any income which was or should have been returned for taxation, and for this purpose may compel the production of books, papers, records and Federal income tax returns, and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income.
- (b) The refusal of such examination by any employer or person subject or presumed to be subject to the tax shall be deemed a violation of this chapter.
- (c) Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, with the exception of exchanging of information with other taxing authorities or in response to a subpoena or judicial order or other official purposes. The Commissioner is authorized to execute agreements with the Internal Revenue Service or other taxing authorities for the purpose of exchanging information. Any person divulging such information in violation of this Resolution, shall, upon conviction thereof, be deemed guilty of a third degree misdemeanor. Each disclosure shall constitute a separate offense.

100.10. INTEREST AND PENALTIES.

- (a) All taxes due from taxpayers and all moneys withheld by employers under the provisions of this chapter remaining unpaid after they have become due and payable shall bear interest at the rate of one-half percent (1/2%) per month or fraction thereof until paid in full.

- (b) In addition to the interest imposed by subsection (a) hereof, all taxes due from taxpayers and all moneys withheld by employers under the provisions of this chapter and remaining unpaid after they have become due and payable shall be subject to a penalty as follows:
 - (1) For each of the first five months or fraction thereof, five percent (5%) per month.
 - (2) For the sixth and all subsequent months or fraction thereof, one and one-half percent (1 1/2%) per month.
- (c) No penalty shall be assessed if, within sixty days from any adjustment of a taxpayer's tax liability which affect the taxpayer's liability under this chapter, the taxpayer files an amended return with the Commissioner of Taxation setting forth the adjustments and pays any additional tax due thereon or makes claim for a refund of an overpayment.
- (d) Upon recommendation of the Commissioner of Taxation, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Commissioner to recommend abatement of penalty and interest, the Board of Review may nevertheless abate penalty or interest, or both.

1905.11. COLLECTION OF UNPAID TAXES.

- (a) All taxes imposed by this Resolution shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Such suit shall be brought within three years after the tax was due or the return was filed, whichever is later in accordance with Ohio R.C. 718.12(A).
- (b) Claims for refund shall be made in writing within the time limitation provided in subsection (a) hereof in accordance with Ohio R.C. 718.12(C). Amounts less than One Dollar (\$1.00) shall not be refundable.
- (c) For all taxes, together with any interest and penalty thereon, referred to collection by civil suit, there shall be imposed an administrative fee equal to twenty-five percent (25%) of the total delinquency at the time of the referral.
- (d) Prosecutions for an offense made punishable under this Resolution shall be commenced within three (3) years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of the compensation required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense in accordance with Ohio R.C. 718.12(B).

1905.12. BOARD OF REVIEW.

- (a) A Board of Review, consisting of three members to be appointed by the Board of Directors of the JEDD is hereby created. A majority of the members of the Board of

Review shall constitute a quorum. The Board shall adopt its own procedural rules and keep a record of its transactions. Any hearing by the Board may be conducted privately and the provision of Section 100.09 with reference to the confidential character of information required to be disclosed by this Resolution shall apply to such matters as may be heard before the Board of Review. The Board of Review's records are not open to public inspection nor are the meetings subject to the State open meetings law.

- (b) All rules and regulations and amendments or changes thereto which are adopted by the Commissioner of Taxation under the authority conferred by this Resolution, must be approved by the Board of Review before the same become effective. After such approval such rules, regulations, amendments and changes shall be filed with Secretary/Treasurer of the JEDD Board and shall be open to public inspection. The Board of Review shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof.
- (c) Any taxpayer dissatisfied with any ruling or decision of the Commissioner which is made under the authority conferred by this Resolution may appeal therefrom in writing to the Board of Review within three months from the announcement of such ruling or decision by the Commissioner. The appeal must state the alleged errors in the Commissioner's ruling or decision. The Board of Review must schedule a hearing within forty-five (45) calendar days of receiving the appeal unless the taxpayer expressly waives the hearing and chooses instead to permit the Board to render its decision on the writings submitted by the taxpayer and the Commissioner. If the taxpayer does not waive the hearing, the taxpayer is entitled to appear before the Board of Review and bring representation of his or her choosing. The Board of Review must issue its written decision within ninety (90) calendar days after the final hearing and send notice of its decision by ordinary mail to the taxpayer within fifteen (15) calendar days after issuing the decision.
- (d) The taxpayer of the Commissioner may appeal the Board of Review's decision as provided in section 5717.011 of the Ohio Revised Code.

100.13. COLLECTION OF TAX AFTER TERMINATION OF CHAPTER

- (a) This Resolution shall continue effective insofar as the levy of taxes is concerned until regulated according to law, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this Resolution are concerned, it shall continue effective until all of such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this Resolution shall have been fully terminated, subject to the limitations contained in Sections 100.11 and 100.99.
- (b) Annual returns due for all or any part of the last effective year of this Resolution shall be due on the date provided in Sections 100.05 and 100.06 as though the same were continuing.

100.14 SAVINGS CLAUSE

- (c) If any provision, sentence, clause, section, or part of this Resolution is found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall affect only that particular sentence, clause, section, or part of this Resolution. It is hereby declared to be the intention of the JEDD that this Resolution would have been adopted had such unconstitutional, illegal, or invalid provision, sentence, clause, section, or part thereof not been included herein.
- (d) This Tax Resolution, and all subsequent tax resolutions, shall continue to be effective insofar as the collection of taxes levied thereunder until all said taxes, and all penalties and interest thereon, are fully paid, and any and all suits and prosecutions for the collection of said taxes, penalties, and interest, or for the punishment or violation of said resolutions shall have been fully terminated.

100.99 PENALTY

Any person will be guilty of a misdemeanor of the first degree, for each offense who shall:

- (a) Fail, neglect or refuse to make any return or declaration required by the Resolution; or
- (b) Make any incomplete, false or fraudulent return; or
- (c) Fail, neglect or refuse to pay the tax, penalties or interest imposed by the Resolution; or
- (d) Fail, neglect or refuse to withhold the tax from Employees or remit such withholding to the Commissioner of Taxation; or
- (e) Fail to comply with the provisions of this chapter or any order or subpoena of the Commissioner authorized hereby; or
- (f) Give to an Employer false information as to the person's true name, correct social security number and residence address, or fail to promptly notify an Employer of any change in residence address and date thereof; or
- (g) Fail to use ordinary diligence in maintaining proper records of Employees' residence addresses, total wages paid and the JEDD tax withheld, or to knowingly give the Commissioner false information; or
- (h) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Resolution.

CERTIFICATE OF PUBLICATION

I, _____, the duly elected Secretary/Treasurer of and for said TROY TOWNSHIP – CITY OF TOLEDO JOINT ECONOMIC DEVELOPMENT DISTRICT and the certifying officer thereof, do hereby certify, by my signature affixed hereto, the publication of a summary of this INCOME TAX RESOLUTION, adopted at the regular public meeting of said Board of Directors on _____, in the newspapers and on the dates as are hereinafter set forth:

The Toledo Blade on _____, 2013 and December _____, 2013

The Toledo Legal News on _____, 2013 and _____, 2013

In witness whereof, I have set my hand on this ____ day of _____ 2013.

ATTEST:

signature

_____, Secretary/Treasurer
name

