

**Exhibit A – ORDINANCE NO. 2026 – 11**

**VILLAGE OF NORTH BALTIMORE-HENRY TOWNSHIP JOINT  
ECONOMIC DEVELOPMENT DISTRICT AMENDED AGREEMENT**

THIS VILLAGE OF NORTH BALTIMORE-HENRY TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT AGREEMENT (the “**Agreement**”) was made and entered into on the 23rd day of June 2020, by and between the Township of Henry, Wood County (the “**Township**”) and the Village of North Baltimore (the “**Village**” and, together with the Township, the “**Contracting Parties**” and each a “**Contracting Party**”) in accordance with the terms and provisions set forth herein.

WHEREAS, the Township and the Village desire to promote collaborative economic development efforts by means of creating a joint economic development district (the “**District**”) pursuant to Ohio Revised Code Sections 715.72 through 715.82 (the “**Act**”), which District shall facilitate economic development and redevelopment to create or preserve jobs and employment opportunities within the meaning of Ohio Revised Code Section 715.72(C), thereby improving the economic welfare of the people in the Township, the Village, and the State of Ohio (the “**State**”) generally; and

WHEREAS, the Township and the Village desire to consider options for improved and cost-effective governmental services within the District to better serve the Township, the Village, and the District, all for the purpose of promoting collaborative economic development as set forth herein;

WHEREAS, the Township, which is located entirely within Wood County, Ohio (“**Wood County**”), and the Village, which also is located entirely within Wood County, share contiguous territorial boundaries; and

WHEREAS, the Township and the Village are located in the same county as described in Ohio Revised Code Section 715.72(B); and

WHEREAS, the legislative authorities of the Township and the Village have each approved, authorized and directed the Township and the Village respectively to make and enter into this Agreement, by and through their respective officers in accordance with Resolution No. 2020.6.23, adopted by the Township on June 23, 2020, and Ordinance No. 2020-21, adopted by the Village on June 23, 2020.

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

Section 1.     Creation of District and Purpose.

The Township and the Village, as contracting parties within the meaning of Ohio Revised Code Section 715.72(A)(1), by their combined action evidenced by the approval of legislation

identified above and by the duly authorized execution of this Agreement, hereby create the District, which shall be known as the Village of North Baltimore-Henry Township Joint Economic Development District. The District shall be a joint economic development district operating pursuant to the Act.

Each Contracting Party hereby acknowledges and agrees as follows with respect to this Agreement and the District that:

- A. It is entering into this Agreement freely and without duress or coercion;
- B. The creation of the District and the levy of an income tax within the District as provided herein will enable the Township, the Village, and the District to more efficiently provide governmental services to the area within the District and to more effectively promote economic development within the District, the Township, and the Village;
- C. The District shall, and it is the purpose of the District to, facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State, Wood County, the Township, and the Village in accordance with the Economic Development Plan set forth in **EXHIBIT A** attached to and incorporated by reference into this Agreement; and,
- D. Consideration exists to support this Agreement.

Section 2. Territory of the District.

The territorial boundaries of the District are depicted and identified in **EXHIBIT B** attached hereto and incorporated by reference into this Agreement. The territory of the District is located entirely within the territorial boundaries of the Township and the Village. In accordance with Ohio Revised Code Section 715.72(E)(1)(b), no electors reside within the territory comprising the District as of the date hereof.

Section 3. Formation of the District.

It is the intent of the Contracting Parties that this Agreement be approved without an election by complying with the requirements of Ohio Revised Code Section 715.72(M)(1). The Contracting Parties represent and warrant as follows:

- A. The resolution approving this Agreement has been approved by a unanimous vote of the Township Trustees;
- B. The majority of record owners of property located within the District have consented by means of a petition as contemplated under the Act that the District be formed; and
- C. The territory to be included in the District is zoned in a manner appropriate to the proposed function of the District.

Section 4. Term.

The initial term of this Agreement shall commence on the date that the Agreement is first effective after the expiration of the referendum period allowed under Ohio Revised Code Section 715.72(M)(4), and shall endure for a period of thirty (30) years. This Agreement shall automatically extend for one renewal term that is thirty (30) years in duration unless either the Township or Village notifies the other Contracting Party in writing at least one year prior to the expiration of the original term that it does not intend to renew this Agreement. The Contracting Parties may, by mutual written consent, agree to extend the term of this Agreement beyond the originally contemplated term of thirty years or the originally contemplated renewal term of thirty years, as applicable. This Agreement may only be terminated in compliance with applicable statutory provisions and in accordance with this Agreement. The Agreement shall continue in existence throughout its term and shall be binding on the Contracting Parties and on either Contracting Party's succeeding entities, whether such entities succeed by annexation, merger, or consolidation.

The provision herein for the initial term and any extension of this Agreement recognizes that the accrual of benefits to the Contracting Parties resulting from this Agreement may take decades.

Section 5. Amendments to the Agreement Other than to Amend to Add, Remove, or Exclude Property.

The Contracting Parties may amend or modify the terms of this Agreement or terminate this Agreement at any time by mutual agreement. An amendment or modification to this Agreement will not be effective or binding on the Contracting Parties unless the legislative authorities of both Contracting Parties pass the appropriate legislation agreeing to and authorizing the amendment to this Agreement within sixty (60) days of each other.

This Agreement may only be terminated pursuant to its terms as set forth in Section 4 or in accordance with this Section. If the Contracting Parties mutually agree to terminate this Agreement prior to the conclusion of its initial or renewal term, such agreement to terminate must provide for the unwinding of this Agreement and must be approved by the legislative authorities of both Contracting Parties within sixty (60) days of each other. Upon termination of this Agreement, the Village shall keep and maintain the records of the District in accordance with the Village's records retention policy.

If any provisions of Section 7 or Section 10 of this Agreement become null and void or illegal, or the performance of any provision of Section 7 or Section 10 of this Agreement becomes impossible, through any subsequent change, amendment or enactment of state law or through a ruling of any court that has jurisdiction over the Contracting Parties, the Contracting Parties agree to negotiate in good faith to reach mutual agreement regarding the manner and method of amending this Agreement to bring the Agreement into compliance with then-applicable statutory provisions or case law and to maintain the intent of the Contracting Parties under this Agreement and/or to rebalance the equities between the Contracting Parties consistent with the intent of this Agreement. In the event that the Contracting Parties are unable to reach a new agreement that is authorized and approved by the legislative authorities of both Contracting Parties, then the

Contracting Parties may either mutually agree to terminate this Agreement in accordance with the provisions of the preceding paragraph, or either Contracting Party may apply to the Wood County Common Pleas Court to interpret the contract consistent with then-applicable statutes or case law, and if necessary modify or terminate this Agreement in order to comply with then-applicable statutes or case law and to preserve the equities of the Contracting Parties as set forth in this Agreement.

Section 6. Addition, Removal, or Exclusion of Property to or from the District.

Subject to any applicable provisions of the Ohio Revised Code now existing or hereafter adopted, this Agreement, including **EXHIBITS A, B, C and D** hereto, may be amended from time to time to add to, remove from, or exclude property within the District. Property may be added to the District upon the mutual agreement of the Contracting Parties accompanied by petitions signed by the majority of record owners of the property to be added to the District and a majority of the owners of the businesses, if any, to be added to the District. Property added to, removed from, or excluded within the District shall meet all of the requirements of Section 3 herein and Ohio Revised Code Section 715.72(L), and all procedures of Ohio Revised Code Section 715.72(L) shall be followed in connection with any such addition, removal, or exclusion of property to or from the District. Property shall not be removed or excluded from the District without the agreement of both Contracting Parties.

Section 7. Contributions and Covenants of the Contracting Parties.

- A. The Contracting Parties shall undertake good faith efforts to explore the use of shared governmental services, including but not limited to police dispatching services and snow removal, to the extent that such cooperative efforts will benefit the Township and the Village.
- B. The Contracting Parties agree to collaborate through the District with respect to capital improvements in the event that the Contracting Parties determine that economic development in the District creates a demand for public infrastructure improvements serving the District or the area surrounding the District.
- C. The Contracting Parties shall be equally responsible for the maintenance of all future roads located within the territory in the District. The Township shall have no responsibility for maintenance of State or county roads located within the District. There are no Village roads in the District. If this Agreement is terminated or not renewed, the roads within the District shall become the responsibility of the Township.
- D. Except as set forth in Section 10 with respect to the income tax to be levied in the District, the Township shall retain all of its interest in all other tax revenues generated in the territory in the District, including but not limited to real estate, personal property, and service tax levies. Pursuant to Ohio Revised Code Sections 715.72(U) and 715.81, as applicable, neither Contracting Party shall grant any tax

exemption or abatement for any property in the District without the express written consent of the other Contracting Party.

- E. The Village agrees to collect, administer, and enforce the income tax applicable in the District in accordance with this Agreement.
- F. The Village and Township shall jointly cooperate in carrying out the Economic Development Plan for the District set forth in **EXHIBIT A**. The Village and the Township agree that the Board of Directors for the District (the “**Board**”) may use any available revenues of the District to pay any costs of carrying out the Economic Development Plan for the District and may, from time to time, modify the Economic Development Plan to better accomplish the public purposes of the District. The Village and the Township agree that the Board or either Contracting Party may execute any agreement, cooperative agreement, financing agreement, or other arrangement with any private entity and with any other political subdivision, including but not limited to Wood County, the Township, and the Village, to provide or facilitate the provision of public infrastructure improvements to benefit the District or whenever otherwise necessary or convenient to carry out the powers granted in this Agreement, including, without limitation, any agreement related to any tax increment financing program, special assessment program, or bond financing undertaking by any Contracting Party or political subdivision in cooperation with any Contracting Party.
- G. The District will pay the cost of all District administrative costs other than tax collection fees, including but not limited to insurance premiums and any audit fees of the District as well as any legal expenses of the District; provided that the District shall obtain prior written agreement of the Contracting Parties prior to incurring legal expenses or otherwise engaging legal counsel to represent the District (the “**JEDD Administrative Costs**”).
- H. The Township shall be responsible for filing with the Director of Development Services of the State the documents required by Ohio Revised Code Section 715.72(O) relating to the establishment of the District.
- I. The Township shall continue to provide police, fire and emergency medical services within the District at a level sufficient to enable economic development as contemplated by the District and this Agreement. The Contracting Parties agree to provide mutual aid to each other’s services when necessary within the District without charge. The Township shall have the right to issue and reissue levies in all areas of the Township, including the territory in the District, for the provision of such services. The Contracting Parties shall annually review the provision of services to the District and shall consider sharing responsibility for said services to the extent beneficial to the District.
- J. This Agreement is to be considered an Annexation Agreement pursuant to Ohio Revised Code Section 709.192. Pursuant to Ohio Revised Code 715.72(R), the Village and Township agree that during the term of this Agreement and any extension thereof, and for a period of ten (10) years thereafter, the Village will not

annex any real property within the Township, including any territory of the District and, to the extent not prohibited by law, the Village shall not accept any such annexation during the term of this Agreement any extension thereof and for a period of ten (10) years thereafter.

Section 8. Board of Directors of the District.

The Board is hereby established to govern the District. The Board shall consist of five members appointed as set forth in Ohio Revised Code Section 715.72(P)(1), as follows:

- A. The initial Township member of the Board shall be the Chair of the Board of Township Trustees. All future Township members of the Board shall be appointed by a majority vote of the Board of Township Trustees and shall serve at the pleasure of the Board of Township Trustees.
- B. The initial Village member of the Board shall be the Mayor of the Village. All future Village members of the Board shall be appointed by Village Council and shall serve at the pleasure of Village Council.
- C. The initial representative of the business owners located in the District shall be designated prior to the initial meeting of the Board by a duly authorized officer or agent acting on behalf of NorthPoint Development LLC, a Missouri-based entity registered to do business in Ohio as NorthPoint Development. Future business owner representatives will be selected pursuant to appointment procedures to be established by the Board.
- D. The representative of the employees working in the District shall be \_\_\_\_\_. The initial representative of the employees shall be designated by the Township prior to the initial meeting of the Board. Appointments thereafter shall alternate between the Township and the Village upon the conclusion of each four-year term.
- E. The fifth member of the Board shall be appointed by the Township member, the Village member, the business owner representative, and the employee representative in accordance with Ohio Revised Code Section 715.72(P)(1)(e). Such member of the Board shall serve as the Chairperson of the Board, as required under Ohio Revised Code Section 715.72(P)(1).
- F. The Board shall establish procedures for appointing future business owner and employee representatives.

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

The Board shall elect the following officers (collectively, with the Chairperson, hereinafter referred to as the “**Officers**”) from among its members: a Vice Chair, a Secretary, and a Treasurer, provided that the Secretary and the Treasurer may be the same person. The Officers are to be elected at the first meeting of the Board and thereafter every other year for two-year terms and shall serve until their respective successors take office. The Board shall establish a procedure for conducting those elections. The Officers shall perform such duties as provided herein and such additional duties as may be provided from time to time by the Board. The Board may employ such additional personnel or professional services as may be necessary to assist the Board or the Officers in the performance of their duties.

Section 9. Power, Duties, and Functions of Board.

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. The Contracting Parties shall provide the Board with necessary meeting space. The Village shall provide any necessary clerical and administrative assistance that the Board may need from time to time, including telephone services and a mailing address.

A minimum of three members 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 members present and constituting a quorum to be adopted. A resolution adopted by the Board is immediately effective unless otherwise provided in that resolution.

The Board may adopt by-laws for the regulation of its affairs and the conduct of its business consistent with this Agreement. The Chairperson shall preside over and conduct the meetings of the Board in accordance with its by-laws or other procedures adopted by the Board. Pursuant to Ohio Revised Code Section 715.72(P)(5), the Board is a public body for the purposes of Ohio Revised Code Section 121.22, the Ohio Public Meetings Act. All meetings of the Board, whether regularly scheduled or special meetings, must comply with the provisions of Ohio Revised Code Section 121.22 as amended from time to time.

The Vice Chair shall act as Chairperson in the temporary absence of the Chairperson. 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, and 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.

The Board shall adopt an annual budget for the District. The fiscal year of the District shall be the same as the fiscal year of the Village. The budget shall estimate the revenues of the District and the expenses of the operation of the District. The Board shall establish an appropriations procedure to provide for payment of the long-term maintenance of the District as required under

Ohio Revised Code Section 715.72(F)(5)(d) and the distribution of income tax revenues in accordance with Section 10 herein.

The Board, on behalf of the District, shall:

- A. Establish and maintain such funds or accounts as it deems necessary, either of its own, or in conjunction with or through the Contracting Parties to this Agreement;
- B. Authorize one or more Officers to sign all instruments necessary or incidental to the performance of its duties and the execution of its powers under this Agreement;
- C. Adopt a resolution to levy an income tax within the District in accordance with Ohio Revised Code Section 715.72(F)(5) and Section 10 herein;
- D. Use any revenues of the District available to the Board to carry out the Economic Development Plan for the District and, from time to time, modify the Economic Development Plan to better accomplish the public purposes of the District;
- E. Apply for, receive and accept from any federal agency, state agency or other person or entity grants for or in aid of the construction, maintenance or operation of any District facility, 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 held, used and applied only for the benefit of the District and the purposes for which such grants, aid or contributions are made;
- F. Purchase liability insurance protecting the District, its Board or Officers against any liability and/or to purchase any necessary bonds to insure any Officer;
- G. Be authorized to execute any agreement, cooperative agreement, financing agreement, or other arrangement with any private entity and with any other political subdivision or governmental entity as may be permitted by law, including but not limited to Wood County, the Township, and the Village, to provide or facilitate the provision of public infrastructure improvements that benefit of the District or whenever otherwise necessary or convenient to carry out the powers granted in this Agreement, including, without limitation, any agreement related to any economic development program, tax increment financing program, special assessment program, release of any surplus funds in the JEDD Administrative Account (defined below), or bond financing undertaking by any Contracting Party or political subdivision in cooperation with any Contracting Party;
- H. Be authorized to do all acts and things necessary or convenient to carry out the powers granted in Ohio Revised Code Sections 715.72 through 715.82 or any successor provisions thereto; and
- I. Be authorized to do all acts and things necessary or convenient to carry out the powers granted in this Agreement.

Section 10. Income Tax to be levied in the District.

- A. The Board at its initial meeting and at a meeting before the beginning of each subsequent year in which the Board will levy an income tax shall adopt a resolution to levy an income tax on income earned by persons employed or residing within the District and the net profits of businesses operating within the District in accordance with Ohio Revised Code Section 715.72(F)(5) and as depicted in the schedule for the collection of the tax in **EXHIBIT D**, attached hereto (the “**Income Tax Resolution**”). Each annual Income Tax Resolution shall be effective until it is replaced by a subsequent Income Tax Resolution. All income tax collected from any business or entity within the District or any person working within the District shall be subject to this Agreement and included in the total income tax revenue collected within the District (collectively, the “**Total Revenues**”). The income tax shall go into effect as soon as legally permissible.
- B. The Income Tax Resolution shall establish the income tax rate for persons employed or residing within the District (the “**Employee Rate**”), which Employee Rate shall at all times during the term of this Agreement equal the rate levied in the Village. As of the date of execution of this Agreement by the Contracting Parties, the Village income tax rate is one percent (1.0%). In each annual Income Tax Resolution, the Board shall adjust the Employee Rate as necessary so that it matches the rate of income taxation in the Village.
- C. The Income Tax Resolution also shall establish the income tax rate applicable to net profits of businesses operating within the District (the “**Business Rate**”), which Business Rate shall at all times during the term of this Agreement equal the rate levied in the Village. In each annual Income Tax Resolution, the Board shall adjust the Business Rate as necessary so that it matches the rate of income taxation in the Village.
- D. The annual Income Tax Resolution shall designate:
- (i) an amount of Total Revenues necessary to pay JEDD Administrative Costs budgeted for the current fiscal year and any outstanding JEDD Administrative Costs from prior fiscal years shall be paid to an account of the District maintained by the Village and designated the “Village of North Baltimore-Henry Township Joint Economic Development District Administrative Account” (hereinafter, the “**JEDD Administrative Account**”); provided that:
    - (A) any surplus in the JEDD Administrative Account at the time of the Income Tax Resolution shall be considered in determining the amount necessary to pay JEDD Administrative Costs in the current fiscal year;
    - (B) moneys available in the JEDD Administrative Account may be paid only with written authorization by the Treasurer of the District and only for appropriate and lawful expenses of the District and the Board as provided hereunder; and

(C) JEDD Administrative Costs for the purposes of the initial Income Tax Resolution shall include legal costs incurred by the Township in connection with the establishment of the JEDD to a maximum of Thirty Five Thousand Dollars (\$35,000).

(ii) sixty percent (60%) of the Total Revenues collected in the District are to be paid to the Township and used by the Township for any lawful purpose, including but not limited to expenses related to the District and its purposes; and

(iv) thirty percent (30%) of the Total Revenues collected in the District are to be paid to the Village and used by the Village for any lawful purpose, including but not limited to expenses related to the District and its purposes.

- E. The Board shall resolve that, pursuant to this Agreement, the Village will collect, administer, and enforce the income tax within the District in accordance with this Agreement and the Village's rules and regulations currently in effect and as may be amended from time to time regarding the collection, administration, and enforcement of income tax.

Pursuant to Ohio Revised Code Section 715.72(F)(5)(c), the Board shall enter into an agreement with the Village (the "**District Income Tax Collection and Distribution Agreement**") as expeditiously as possible upon the District's creation to administer, collect and enforce the income tax on behalf of the District in accordance with this Agreement. The District Income Tax Collection and Distribution Agreement shall provide that the Village is responsible for the receipt, safeguarding, and investment of the income tax revenues collected within the District. The Village annually will deliver a written report to be delivered to the Board and the Township at least within sixty (60) days of the end of the fiscal year regarding the receipt and distribution of the income tax of the District during the previous fiscal year. The Contracting Parties, the Board and their agents may regularly inspect such records upon reasonable notice. The funds in the District are to be distributed by the District on such regular periods as may be established by the Board (i.e., monthly, quarterly or such other period as determined by the Board).

The Board may establish procedures by which the income tax levied on employee wages earned within the District is to be collected from employees employed within the District or withheld by businesses located within the District, and the Board shall establish procedures by which the income tax on net profits of businesses earned within the District is to be collected from one or more businesses located within the District. Such procedures may provide for the payment of withholding or estimated taxes by those employees or businesses and the reconciliation of income taxes paid on net profits of businesses between fiscal years.

#### Section 11. Defaults and Remedies.

A failure to comply with the terms of this Agreement constitutes a default hereunder. The Contracting Party in default shall have sixty (60) days after receiving written notice from the other

Contracting Party of the event of default and demand to cure the default. If the default is not cured within that time period, the non-defaulting Contracting Party may sue the defaulting Contracting Party for specific performance under this Agreement or for damages or both. This Agreement may not be terminated because of default under the Agreement by either Contracting Party unless termination occurs as provided for in Section 5 of this Agreement.

The Contracting Parties agree that the nature of the Agreement is unique and monetary damages are inadequate to fully compensate a non-defaulting Contracting Party. Accordingly, the Contracting Parties agree that specific performance is an appropriate and available remedy for a breach of contract action brought pursuant to this Agreement in addition to any other remedy available at law and equity. Both Contracting Parties also agree that because monetary damages are inadequate to fully compensate a non-defaulting Contracting Party, a non-defaulting Contracting Party has the right to seek an injunction or other equitable relief to prevent the continued breach of this Agreement by a defaulting Contracting Party.

Section 12. Support of Contract.

This Agreement shall be binding upon the Contracting Parties and their lawful successors and assigns. The Contracting Parties 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. In the event that this Agreement or any of its terms, conditions, or provisions is challenged by any third party or parties in a court of law, the Contracting Parties agree to cooperate with one another and to use their best efforts in defending this Agreement with the object of upholding this Agreement. Each Contracting Party shall bear its own costs in any such proceeding challenging this Agreement or any term or provision herein.

Section 13. Severability.

With the exception of Section 7 or Section 10 of this Agreement, if any other paragraph, provision or section of this Agreement is held to be illegal or invalid for any reason, then:

- (i) that illegality or invalidity shall not affect the remainder of any other paragraph, provision or section, all of which shall be construed and enforced as if the illegal or invalid portion were not contained herein;
- (ii) the illegality or invalidity of any paragraph, provision or section shall not affect any legality or applicability of any other paragraph, provision, or section of this Agreement; and
- (iii) each paragraph, provision, or section of this Agreement shall be deemed to be effective, operative, made, assumed, entered into, or taken in the manner and to the full extent permitted by law.

If any paragraph, provision, or part thereof of Section 7 or Section 10 of this Agreement is held to be illegal or invalid for any reason, then provisions of Section 5 shall be applicable.

Section 14. Governing Law.

This Agreement shall be governed exclusively by and construed in accordance with the laws of the State of Ohio, and in particular, Ohio Revised Code Sections 715.72 through 715.82 in effect as of the date when the Contracting Parties respectively circulated petitions to record owners of real property located within the District and owners of businesses operating within the District. A copy of Ohio Revised Code Sections 715.72 through 715.82 in effect as of the date when the Contracting Parties respectively circulated such petitions is attached hereto as **EXHIBIT C**. In the event that any of Ohio Revised Code Sections 715.72 through 715.82 is amended or is supplemented by the enactment of one or more new sections of the Ohio Revised Code relating to joint economic development districts, the Contracting Parties shall follow the provisions of Ohio Revised Code Sections 715.72 through 715.82 when the Contracting Parties respectively circulated petitions to record owners of real property located within the District and owners of businesses operating within the District, unless the Contracting Parties agree to amend this Agreement in accordance with Section 5 herein. If any amendment or subsequent enactment of one or more new sections of the Ohio Revised Code relating to joint economic development districts renders any existing sections of Ohio Revised Code Sections 715.72 through 715.82 illegal or impossible, then the provisions of Section 5 of this Agreement shall apply.

Section 15. Miscellaneous.

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 herein.

This Agreement may be executed in one or more counterparts, each of which shall be regarded as an original and all of which together shall constitute but one and the same instrument.

[Signature Page Follows]

IN WITNESS WHEREOF, the Contracting Parties have caused this Agreement to be duly signed in their respective names by their duly authorized officers, all as of the date first hereinbefore written.

**TOWNSHIP OF HENRY,  
WOOD COUNTY, OHIO**

By: \_\_\_\_\_  
Jim Casey, Trustee

By: \_\_\_\_\_  
Anthony Swartz, Trustee

By: \_\_\_\_\_  
Jim Wymer, Trustee

By: \_\_\_\_\_  
Matt Davis, Fiscal Officer

Approved as to form and correctness

\_\_\_\_\_  
Legal Counsel to Township of Henry  
Wood County, Ohio

**VILLAGE OF NORTH BALTIMORE**

By: \_\_\_\_\_  
Aaron Patterson  
Mayor

Approved as to form and correctness

\_\_\_\_\_  
Village Solicitor

## EXHIBIT A

### ECONOMIC DEVELOPMENT PLAN

#### Introduction

The purpose of this plan, established pursuant to Ohio Revised Code (“**R.C.**”) 715.72(F)(3), is to set forth the economic development objectives of the Village of North Baltimore-Henry Township Joint Economic Development District (the “**District**”). This plan serves as a framework for the District’s efforts to guide income growth, attract employers, retain and grow the economic base, and improve public infrastructure in Henry Township (the “**Township**”) and the Village of North Baltimore (the “**Village**”) as well as throughout the region as a whole.

The District is comprised of unincorporated developable land located in a Wood County-designated priority development area in the southern portion of the county in Henry Township. Situated along State Route 18 - Business, west of the Village of North Baltimore, the District is in close proximity to Exit 165 on I-75. Land comprising the District is zoned under the State Route 18 Planned Business District Overlay, and as such is zoned in a manner appropriate to preserve the environmental and aesthetic qualities of the land, to manage appropriate roadway access, and in alignment with the function of the District. The Township will provide Fire / EMS, snow removal, and right-of-way mowing services.

The District is a collaborative approach between the Township and the Village to support planned commercial and industrial growth adjacent to the CSX intermodal terminal, which serves domestic and international intermodal freight. This railyard is referenced by the 2017 Wood County Future Land Use Plan (the “**Land Use Plan**”) as a potential catalyst for shipping and distribution operations in the area.

The District is located within the Toledo metropolitan statistical area (“**MSA**”) in northwest Ohio. The District is an approximate 30-minute drive from downtown Toledo and boasts significant transportation access points via the adjacent CSX railyard as well as close proximity to I-75 and the Port of Toledo. The Township was organized in 1836 and the Village was platted in 1874. The Toledo MSA’s growth generally is described as flat, with the 2015 regional population (606,000) roughly equivalent to the 1970 population (608,000). As is the case with other urban centers in Ohio, Toledo’s Lucas County is losing population. But as the Land Use Plan notes, the MSA’s population is shifting south into Wood County, with significant recent growth in communities along the I-75 corridor.

As it pertains to the District, the Land Use Plan states that increasing land values for agricultural parcels near the Village likely will shift land use demand from agricultural to commercial. In fact, the Land Use Plan specifically identifies the general area comprising the District as a Targeted Economic Development Area (see page 28), largely because of its unique relationship to the transportation network. This designation is accompanied by a suggestion that the Township and the Village reserve such areas for employment or economic-generating land

uses. The Land Use Plan goes on to specifically recommend that joint economic development districts be considered to ensure public services and economic development benefits are shared among jurisdictions (see page 38).

### **Goals**

The District represents a regional approach to economic development in Wood County, thereby improving the economic welfare of the residents of the Township, the Village, and the State of Ohio. The District will foster and support business growth, particularly growth that is anticipated to occur on developable land within the Township's boundaries located in the Land Use Plan's identified Targeted Economic Development Area.

### **Schedule of New, Expanded, or Additional Services, Facilities or Improvements**

In the event that economic development in the District creates a demand for public infrastructure improvements serving the District or the area surrounding the District, the District will facilitate the provision of the following new, expanded, or additional services, facilities, or improvements:

- Roads, including in certain circumstances resurfacing and maintaining;
- Water and sewer;
- Electric;
- Natural gas;
- Fiber;
- Cable; or,
- Any other improvements directly supporting non-residential development within the District or otherwise benefitting the District.

### **Use of Total Revenues to Fund New, Expanded, or Additional Services, Facilities or Improvements**

All income tax collected from any business or entity within the District or any person working within the District will be included in the total income tax revenue collected within the District (collectively, the "**Total Revenues**"). Of such Total Revenues, the Board of Directors of the District (the "**Board**") will receive ten percent (10%) each year (with such portion paid to the "**JEDD Administrative Account**"), the Township will receive sixty percent (60%) each year, and the Village will receive thirty percent (30%) each year. The Board will apply the JEDD Administrative Account to pay for appropriate and lawful expenses of the District and of the Board, which may include legal costs incurred by the Township in connection with the establishment of the District.

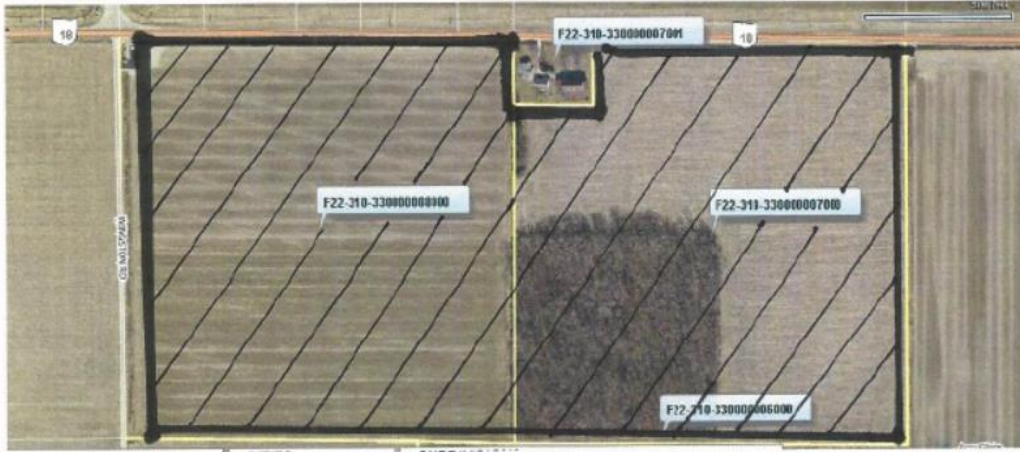
**EXHIBIT B**

**DISTRICT TERRITORY**

The territorial boundaries of the District are comprised of real estate situated in Henry Township, Wood County, Ohio, identified by the Wood County Auditor as Tax Year 2019 parcel numbers\* listed below and depicted on the attached map below.

F22-310-330000007000  
F22-310-330000008000

\* The parcel numbers listed are those currently identified in the records of the office of the Wood County, Ohio Auditor as of the date of this Agreement.



The expanded territorial boundaries of the District are comprised of real estate situated in Henry Township, Wood County, Ohio, identified by the Wood County Auditor as Tax Year 2025 parcel numbers\* listed below and depicted on the attached map below.

F22-310-330000007502, F22-310-330000006000, and F22-310-330000005000



## EXHIBIT C

### OHIO REVISED CODE SECTIONS 715.72 THROUGH 715.82 EFFECTIVE AS OF DATE OF PETITION

R.C. § 715.72

715.72 Definitions; alternative procedures and requirements

Effective: September 13, 2016

[Currentness](#)

(A) As used in this section:

(1) “Contracting parties” means one or more municipal corporations, one or more townships, and, under division (D) of this section, one or more counties that have entered into a contract under this section to create a joint economic development district.

(2) “District” means a joint economic development district created under this section.

(3) “Contract for utility services” means a contract under which a municipal corporation agrees to provide to a township or another municipal corporation water, sewer, electric, or other utility services necessary to the public health, safety, and welfare.

(4) “Business” means a sole proprietorship, a corporation for profit, a pass-through entity as defined in [section 5733.04 of the Revised Code](#), the federal government, the state, the state’s political subdivisions, a nonprofit organization, or a school district.

(5) “Owner” means a partner of a partnership, a member of a limited liability company, a majority shareholder of an S corporation, a person with a majority ownership interest in a pass-through entity, or any officer, employee, or agent with authority to make decisions legally binding upon a business.

(6) “Record owner” means the person or persons in whose name a parcel is listed on the tax list or exempt list compiled by the county auditor under [section 319.28](#) or [5713.08 of the Revised Code](#).

(7) A business “operates within” a district if the net profits of the business or the income of employees of the business would be subject to an income tax levied within the district.

(8) An employee is “employed within” a district if any portion of the employee’s income would be subject to an income tax levied within the district.

(9) “Mixed-use development” means a real estate project that tends to mitigate traffic and sprawl by integrating some combination of retail, office, residential, hotel, recreation, and other functions in a pedestrian-oriented environment that maximizes the use of available space by allowing members of the community to live, work, and play in one architecturally expressive area with multiple amenities.

(B) This section provides alternative procedures and requirements to those set forth in [sections 715.70](#) and [715.71 of the Revised Code](#) for creating and operating a joint economic development district. This section applies to municipal corporations and townships that are located in the same county or in adjacent counties.

(C) One or more municipal corporations, one or more townships, and, under division (D) of this section, one or more counties may enter into a contract pursuant to which they designate one or more areas as a joint economic development district for the purpose of facilitating economic development and redevelopment, to create or preserve jobs and employment opportunities, and to improve the economic welfare of the people in this state and in the area of the contracting parties.

(1) Except as otherwise provided in division (C)(2) of this section, the territory of each of the contracting parties shall be contiguous to the territory of at least one other contracting party, or contiguous to the territory of a township, municipal corporation, or county that is contiguous to another contracting party, even if the intervening township or municipal corporation is not a contracting party.

(2) Contracting parties that have entered into a contract under [section 715.70](#) or [715.71 of the Revised Code](#) creating a joint economic development district prior to November 15, 1995, may enter into a contract under this section even if the territory of each of the contracting parties is not contiguous to the territory of at least one other contracting party, or contiguous to the territory of a township or municipal corporation that is contiguous to another contracting party as otherwise required under division (C)(1) of this section. The contract and district shall meet the requirements of this section.

(D) If, on or after December 30, 2008, but on or before June 30, 2009, one or more municipal corporations and one or more townships enter into a contract or amend an existing contract under this section, one or more counties in which all of those municipal corporations or townships are located also may enter into the contract as a contracting party or parties.

(E)(1) The area or areas to be included in a joint economic development district shall meet all of the following criteria:

(a) The area or areas shall be located within the territory of one or more of the contracting parties and may consist of all of the territory of any or all of the contracting parties.

(b) No electors, except those residing in a mixed-use development, shall reside within the area or areas on the effective date of the contract creating the district.

(c) The area or areas shall not include any parcel of land owned in fee by or leased to a municipal corporation or township, unless the municipal corporation or township is a contracting party or has given its consent to have the parcel of land included in the district by the adoption of an ordinance or resolution.

(2) The contracting parties may designate excluded parcels within the boundaries of the joint economic development district. Excluded parcels are not part of the district and persons employed or residing on such parcels shall not be subject to any income tax imposed within the district under division (F)(5) of this section.

(F)(1) The contract creating a joint economic development district shall provide for the amount or nature of the contribution of each contracting party to the development and operation of the district and may provide for the sharing of the costs of the operation of and improvements for the district. The contributions may be in any form to which the contracting parties agree and may include, but are not limited to, the provision of services, money, real or personal property, facilities, or equipment.

(2) The contract may provide for the contracting parties to share revenue from taxes levied by one or more of the contracting parties if those revenues may lawfully be applied to that purpose under the legislation by which those taxes are levied.

(3) The contract shall include an economic development plan for the district that consists of a schedule for the provision of new, expanded, or additional services, facilities, or improvements. The contract may provide for expanded or additional capacity for or other enhancement of existing services, facilities, or improvements.

(4) The contract shall enumerate the specific powers, duties, and functions of the board of directors of the district described under division (P) of this section and shall designate procedures consistent with that division for appointing members to the board. The contract shall enumerate rules to govern the board in carrying out its business under this section.

(5)(a) The contract may grant to the board the power to adopt a resolution to levy an income tax within the entire district or within portions of the district designated by the contract. The income tax shall be used to carry out the economic development plan for the district or the portion of the district in which the tax is levied and for any other lawful purpose of the contracting parties pursuant to the contract, including the provision of utility services by one or more of the contracting parties.

(b) An income tax levied under this section 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.

Except as provided in this section, the income tax levied within the district is subject to Chapter 718. of the Revised Code, except that no vote shall be required. The rate of the income tax shall be no higher than the highest rate being levied by a municipal corporation that is a contracting party.

(c) If the board adopts a resolution to levy an income tax, it shall enter into an agreement with a municipal corporation that is a contracting party to administer, collect, and enforce the income tax on behalf of the district.

(d) A resolution levying an income tax under this section shall require the contracting parties to annually set aside a percentage, to be stated in the resolution, of the amount of the income tax collected for the long-term maintenance of the district.

(e) An income tax levied under this section shall apply in the district or the portion of the district in which the contract authorizes an income tax throughout the term of the contract creating the district. The tax shall not apply to any persons employed or residing on a parcel excluded from the district under division (E)(2) of this section.

(6) If there is unincorporated territory in the district, the contract shall specify that restrictions on annexation proceedings under division (R) of this section apply to such unincorporated territory. The contract may prohibit proceedings under Chapter 709. of the Revised Code proposing the annexation to, merger of, or consolidation with a municipal corporation that is a contracting party of any unincorporated territory within a township that is a contracting party during the term of the contract regardless of whether that territory is located within the district.

(7) The contract may designate property as a community entertainment district, or may be amended to designate property as a community entertainment district, as prescribed in [division \(D\) of section 4301.80 of the Revised Code](#). A contract or amendment designating a community entertainment district shall include all information and documentation described in divisions (B)(1) to (6) of section 4301.80 of the Revised Code. The public notice required under division (I) of this section shall specify that the contract designates a community entertainment district and describe the location of that district. Except as provided in [division \(F\) of section 4301.80 of the Revised Code](#), an area designated as a community entertainment district under a joint economic development district contract shall not lose its designation even if the contract is canceled or terminated.

(G) The contract creating a joint economic development district shall continue in existence throughout its term and shall be binding on the contracting parties and on any parties succeeding to the contracting parties, whether by annexation, merger, or consolidation. Except as provided in division (H) of this section, the contract may be amended, renewed, or terminated with the approval of the contracting parties or any parties succeeding to the contracting parties. If the contract is amended to add or remove an area to or from an existing district, the amendment shall be adopted in the manner prescribed under division (L) of this section.

(H) If two or more contracting parties previously have entered into a separate contract for utility services, then amendment, renewal, or termination of the separate contract for utility services shall not constitute any part of the consideration for the contract creating a joint economic development district. A contract creating a joint economic development district shall be rebuttably presumed to violate this division if it is entered into within two years prior or five years subsequent to the amendment, renewal, or termination of a separate contract for utility services that two or more contracting parties previously have entered into. The presumption stated in this division may be rebutted by clear and convincing evidence of both of the following:

(1) That other substantial consideration existed to support the contract creating a joint economic development district;

(2) That the contracting parties entered into the contract creating a joint economic development district freely and without duress or coercion related to the amendment, renewal, or termination of the separate contract for utility services.

A contract creating a joint economic development district that violates this division is void and unenforceable.

(I)(1) Before the legislative authority of any of the contracting parties adopts an ordinance or resolution approving a contract to create a district, the legislative authority of each of the contracting parties shall hold a public hearing concerning the contract and district. Each legislative authority shall provide at least thirty days' public notice of the time and place of the public hearing in a newspaper of general circulation in the municipal corporation, township, or county, as applicable. During the thirty-day period prior to the public hearing and until the date that an ordinance or resolution is adopted under division (K) of this section to approve the joint economic development district contract, all of the following documents shall be available for public inspection in the office of the clerk of the legislative authority of a municipal corporation and county that is a contracting party and in the office of the fiscal officer of a township that is a contracting party:

(a) A copy of the contract creating the district, including the economic development plan for the district and the schedule for the provision of new, expanded, or additional services, facilities, or improvements described in division (F)(3) of this section;

(b) A description of the area or areas to be included in the district, including a map in sufficient detail to denote the specific boundaries of the area or areas and to indicate any zoning restrictions applicable to the area or areas, and the parcel number, provided for under [section 319.28 of the Revised Code](#), of any parcel located within the boundaries of the joint economic development district and excluded from the district under division (E)(2) of this section;

(c) If the contract authorizes the board of directors of the district to adopt a resolution to levy an income tax within the district or within portions of the district, a schedule for the collection of the tax.

(2) A public hearing held under this division shall allow for public comment and recommendations on the contract and district. The contracting parties may include in the contract any of those recommendations prior to approval of the contract.

(J) Before any of the contracting parties approves a contract under division (K) of this section, the contracting parties shall circulate one or more petitions to record owners of real property located within the proposed joint economic development district and owners of businesses operating within the proposed

district. The petitions shall state that all of the documents described in divisions (I)(1)(a) to (c) of this section are available for public inspection in the office of the clerk of the legislative authority of each municipal corporation and county that is a contracting party or the office of the fiscal officer of each township that is a contracting party. The petitions shall clearly indicate that, by signing the petition, the record owner or owner consents to the proposed joint economic development district.

A contracting party may send written notice of the petitions by certified mail with return receipt requested to the last known mailing addresses of any or all of the record owners of real property located within the proposed district or the owners of businesses operating within the proposed district. The contracting parties shall equally share the costs of complying with this division.

(K)(1) After the public hearings required under division (I) of this section have been held and the petitions described in division (J) of this section have been signed by the majority of the record owners of real property located within the proposed joint economic development district and by a majority of the owners of businesses, if any, operating within the proposed district, each contracting party may adopt an ordinance or resolution approving the contract to create a joint economic development district. Not later than ten days after all of the contracting parties have adopted ordinances or resolutions approving the district contract, each contracting party shall give notice of the proposed district to all of the following:

(a) Each record owner of real property to be included in the district and in the territory of that contracting party who did not sign the petitions described in division (J) of this section;

(b) An owner of each business operating within the district and in the territory of that contracting party no owner of which signed the petitions described in division (J) of this section.

(2) Such notices shall be given by certified mail and shall specify that the property or business is located within an area to be included in the district and that all of the documents described in divisions (I)(1)(a) to (c) of this section are available for public inspection in the office of the clerk of the legislative authority of each municipal corporation and county that is a contracting party or the office of the fiscal officer of each township that is a contracting party. The contracting parties shall equally share the costs of complying with division (K) of this section.

(L)(1) The contracting parties may amend the joint economic development district contract to add any area that was not originally included in the district if the area satisfies the criteria prescribed under division (E) of this section. The contracting parties may also amend the district contract to remove any area originally included in the district or exclude one or more parcels located within the district pursuant to division (E)(2) of this section.

(2) An amendment adding an area to a district, removing an area from the district, or excluding one or more parcels from the district may be approved only by a resolution or ordinance adopted by each of the contracting parties. The contracting parties shall conduct public hearings on the amendment and provide notice in the manner required under division (I) of this section for original contracts. The contracting parties shall make available for public inspection a copy of the amendment, a description of the area to be added,

removed, or excluded to or from the district, and a map of that area in sufficient detail to denote the specific boundaries of the area and to indicate any zoning restrictions applicable to the area.

(3) Before adopting a resolution or ordinance approving the addition of an area to the district, the contracting parties shall circulate petitions to the record owners of real property located within the proposed addition to the district and owners of businesses operating within the proposed addition to the district in the same manner required under division (J) of this section for original contracts. The contracting parties may notify such record owners of real property and owners of businesses that the petitions are available for signing in the same manner provided by that division. The contracting parties shall equally share the costs of complying with this division.

(4) The contracting parties to a joint economic development district may vote to approve an amendment to the district contract under this division after the public hearings required under division (L)(2) of this section are completed and, if the amendment adds an area or areas to the district, the petitions required under division (L)(3) of this section have been signed by the majority of record owners of real property located within the area or areas added to the district and by a majority of the owners of businesses, if any, operating within the proposed addition to the district.

(5) Not later than ten days after all of the contracting parties have adopted ordinances or resolutions approving an amendment adding one or more areas to the district, each contracting party shall give notice of the addition to all of the following:

(a) Each record owner of real property to be included in the addition to the district and in the territory of that contracting party who did not sign the petitions described in division (L)(3) of this section;

(b) An owner of each business operating within the addition to the district and in the territory of that contracting party no owner of which signed the petitions described in division (L)(3) of this section.

The contracting parties shall equally share the costs of complying with division (L)(5) of this section.

(M)(1) A board of township trustees that is a party to a contract creating a joint economic development district may choose not to submit its resolution approving the contract to the electors of the township if all of the following conditions are satisfied:

(a) The resolution has been approved by a unanimous vote of the members of the board of township trustees or, if a county is one of the contracting parties under division (D) of this section, the resolution has been approved by a majority vote of the members of the board of township trustees;

(b) The contracting parties have circulated petitions as required under division (J) of this section and obtained the signatures required under division (L) of this section;

(c) The territory to be included in the proposed district is zoned in a manner appropriate to the function of the district.

(2) If the board of township trustees has not invoked its authority under division (M)(1) of this section, the board, at least ninety days before the date of the election, shall file its resolution approving the district contract with the board of elections for submission to the electors of the township for approval at the next succeeding general, primary, or special election.

(3) Any contract creating a district in which a board of township trustees is a party shall provide that the contract is not effective before the thirty-first day after its approval, including approval by the electors of the township if required by this section.

(4) If the board of township trustees invokes its authority under division (M)(1) of this section and does not submit the district contract to the electors for approval, the resolution of the board of township trustees approving the contract is subject to a referendum of the electors of the township when requested through a petition. When signed by ten per cent of the number of electors in the township who voted for the office of governor at the most recent general election, a referendum petition asking that the resolution be submitted to the electors of the township may be presented to the board of township trustees. Such a petition shall be presented within thirty days after the board of township trustees adopts the resolution approving the district contract. The board of township trustees shall, not later than four p.m. of the tenth day after receipt of the petition, certify the text of the resolution to the board of elections. The board of elections shall submit the resolution to the electors of the township for their approval or rejection at the next general, primary, or special election occurring at least ninety days after certification of the resolution.

(N) The ballot respecting a resolution to create a district or a referendum of such a resolution shall be in the following form:

“Shall the resolution of the board of township trustees approving the contract with ..... (here insert name of every other contracting party) for the creation of a joint economic development district be approved?”

FOR THE RESOLUTION AND CONTRACT

AGAINST THE RESOLUTION AND CONTRACT

If a majority of the electors of the township voting on the issue vote for the resolution and contract, the resolution shall become effective immediately and the contract shall go into effect on the thirty-first day after the election or thereafter in accordance with terms of the contract.

(O) Upon the creation of a district under this section, one of the contracting parties shall file a copy of each of the following documents with the director of development services:

(1) All of the documents described in divisions (I)(1)(a) to (c) of this section;

(2) Certified copies of the ordinances and resolutions of the contracting parties relating to the contract and district;

(3) Documentation from each contracting party that the public hearings required by division (I) of this section have been held, the date of the hearings, and evidence that notice of the hearings was published as required by that division;

(4) A copy of the signed petitions required under divisions (J) and (K) of this section.

(P) A board of directors shall govern each district created under this section.

(1) If there are businesses operating and persons employed within the district, the board shall be composed of the following members:

(a) One member representing the municipal corporations that are contracting parties;

(b) One member representing the townships that are contracting parties;

(c) One member representing the owners of businesses operating within the district;

(d) One member representing the persons employed within the district;

(e) One member representing the counties that are contracting parties, or, if no contracting party is a county, one member selected by the members described in divisions (P)(1)(a) to (d) of this section.

The members of the board shall be appointed as provided in the district contract. Of the members initially appointed to the board, the member described in division (P)(1)(a) of this section shall serve a term of one year; the member described in division (P)(1)(b) of this section shall serve a term of two years; the member described in division (P)(1)(c) of this section shall serve a term of three years; and the members described in divisions (P)(1)(d) and (e) of this section shall serve terms of four years. Thereafter, terms for each member shall be for four years, each term ending on the same day of the same month of the year as did the term that it succeeds. A member may be reappointed to the board, but no member shall serve more than two consecutive terms on the board.

The member described in division (P)(1)(e) of this section shall serve as chairperson of the board described under division (P)(1) of this section.

(2) If there are no businesses operating or persons employed within the district, the board shall be composed of the following members:

(a) One member representing the municipal corporations that are contracting parties;

(b) One member representing the townships that are contracting parties;

(c) One member representing the counties that are contracting parties, or if no contracting party is a county, one member selected by the members described in divisions (P)(2)(a) and (b) of this section.

The members of the board shall be appointed as provided in the district contract. Of the members initially appointed to the board, the member described in division (P)(2)(a) of this section shall serve a term of one year; the member described in division (P)(2)(b) of this section shall serve a term of two years; and the member described in division (P)(2)(c) of this section shall serve a term of three years. Thereafter, terms for each member shall be for four years, each term ending on the same day of the same month of the year as did the term that it succeeds. A member may be reappointed to the board, but no member shall serve more than two consecutive terms on the board.

The member described in division (P)(2)(c) of this section shall serve as chairperson of a board described under division (P)(2) of this section.

(3) A board described under division (P)(1) or (2) of this section has no powers except as described in this section and in the contract creating the district.

(4) Membership on the board of directors of a joint economic development district created under this section is not the holding of a public office or employment within the meaning of any section of the Revised Code prohibiting the holding of other public office or employment. Membership on such a board is not a direct or indirect interest in a contract or expenditure of money by a municipal corporation, township, county, or other political subdivision with which a member may be affiliated. Notwithstanding any provision of law to the contrary, no member of a board of directors of a joint economic development district shall forfeit or be disqualified from holding any public office or employment by reason of membership on the board.

(5) The board of directors of a joint economic development district is a public body for the purposes of [section 121.22 of the Revised Code](#), Chapter 2744. of the Revised Code applies to such a board and the district.

(Q)(1) On or before the date occurring six months after the effective date of the district contract, an owner of a business operating within the district may, on behalf of the business and its employees, file a complaint with the court of common pleas of the county in which the majority of the territory of the district is located

requesting exemption from any income tax imposed by the board of directors of the district under division (F)(5) of this section if all of the following apply:

(a) The business operated within an unincorporated area of the district before the effective date of the district contract;

(b) No owner of the business signed a petition described in division (J) of this section;

(c) Neither the business nor its employees has derived or will derive any material benefit from the new, expanded, or additional services, facilities, or improvements described in the economic development plan for the district, or the material benefit that has, or will be, derived is negligible in comparison to the income tax revenue generated from the net profits of the business and the income of employees of the business.

The legislative authority of each contracting party shall be made a party to the proceedings and the business owner filing the complaint shall serve notice of the complaint by certified mail to each such contracting party. The court shall not accept any complaint filed more than six months after the effective date of the district contract.

(2) Any or all of the contracting parties may submit a written answer to the complaint submitted under division (Q)(1) of this section to the court within thirty days after notice of the complaint was served upon them. Such a contracting party shall submit to the court, along with the answer, documentation sufficient to prove that the contracting party sent copies of the answer to the owner of the business who filed the complaint.

(3) The court shall review each complaint submitted by a business owner under division (Q)(1) of this section and each answer submitted by a contracting party under division (Q)(2) of this section. The court may make a determination on the record and the evidence thus submitted, or it may conduct a hearing and request the presence of the business owner and the contracting parties to present evidence relevant to the complaint. The court shall make a determination on the complaint not sooner than thirty days but not later than sixty days after the complaint is filed by the business owner. The court may make a determination more than sixty days after the complaint is filed if the business owner and all contracting parties to the district consent.

(4) The court shall grant the exemption requested in the complaint if all of the criteria described in divisions (Q)(1)(a) to (c) of this section are met.

(5) If all the criteria described in divisions (Q)(1)(a) to (c) of this section are not met, the court shall deny the complaint and the exemption.

(6) The court shall send notice of the determination with respect to the complaint to the owner of the business and each contracting party. If the court grants the exemption, the net profits of the business from operations within the district and the income of its employees from employment within the district are

exempt from any income tax imposed by the board of directors of the district. If the court denies the exemption, the net profits of the business and the income of its employees shall be taxed according to the terms of the district contract and any taxes, penalties, and interest accrued before the date of the court's determination shall be paid in full. In addition, no owner of the business may submit another complaint under division (Q)(1) of this section for the same district contract. The court's determination on a complaint filed under division (Q) of this section is final.

(7) Chapter 2506. of the Revised Code does not apply to the proceedings described in division (Q) of this section.

(R)(1) No proceeding pursuant to Chapter 709. of the Revised Code that proposes the annexation to, merger of, or consolidation with a municipal corporation of any unincorporated territory within a joint economic development district may be commenced at any time between the effective date of the contract creating the district and the date the contract expires, terminates, or is otherwise rendered unenforceable. This division does not apply if each board of township trustees whose territory is included within the district and whose territory is proposed to be annexed, merged, or consolidated adopts a resolution consenting to the commencement of the proceeding. Each such board of township trustees shall file a copy of the resolution with the clerk of the legislative authority of each county within which a contracting party is located.

(2) The contract creating a joint economic development district may prohibit any annexation proceeding by a contracting municipal corporation of any unincorporated territory within the district or zone beyond the period described in division (R)(1) of this section.

(3) No contracting party is divested or relieved of its rights or obligations under the contract creating a joint economic development district because of annexation, merger, or consolidation.

(S) Contracting parties may enter into agreements pursuant to the contract creating a joint economic development district with respect to the substance and administration of zoning and other land use regulations, building codes, permanent public improvements, and other regulatory and proprietary matters determined to be for a public purpose. No contract, however, shall exempt the territory within the district from the procedures of land use regulation applicable pursuant to municipal corporation, township, and county regulations, including, but not limited to, zoning procedures.

(T) The powers granted under this section are in addition to and not in the derogation of all other powers possessed by or granted to municipal corporations, townships, and counties pursuant to law.

(1) When exercising a power or performing a function or duty under a contract entered into under this section, a municipal corporation may exercise all the powers of a municipal corporation, and may perform all the functions and duties of a municipal corporation, within the district, pursuant to and to the extent consistent with the contract.

(2) When exercising a power or performing a function or duty under a contract entered into under division (D) of this section, a county may exercise all of the powers of a county, and may perform all the functions and duties of a county, within the district pursuant to and to the extent consistent with the contract.

(3) When exercising a power or performing a function or duty under a contract entered into under this section, a township may exercise all the powers of a township, and may perform all the functions and duties of a township, within the district, pursuant to and to the extent consistent with the contract.

(U) No political subdivision shall grant any tax exemption under Chapter 1728, or [section 3735.67](#), [5709.62](#), [5709.63](#), or [5709.632 of the Revised Code](#) on any property located within the district without the consent of all the contracting parties. The prohibition against granting a tax exemption under this section does not apply to any exemption filed, pending, or approved before the effective date of the contract entered into under this section.

R.C. § 715.79

715.79 Restrictions on annexations

Effective: September 13, 2016

[Currentness](#)

(A) No annexation proceeding pursuant to Chapter 709. of the Revised Code that proposes the annexation to, merger of, or consolidation with a municipal corporation of any unincorporated territory within a joint economic development zone that is subject to [division \(I\)\(2\) of section 715.691 of the Revised Code](#), shall be commenced for a period of three years after the contract creating the zone is approved by the majority of the electors under [section 715.691 of the Revised Code](#). This division does not apply if the contract is terminated during this period or if each board of township trustees whose territory is included within the zone and whose territory is proposed to be annexed, merged, or consolidated adopts a resolution consenting to the commencement of the proceeding. Each such board of township trustees shall file a copy of the resolution with the clerk of the legislative authority of each county within which a contracting party is located.

(B) The contract creating a joint economic development zone that is subject to [division \(I\)\(2\) of section 715.691 of the Revised Code](#) may prohibit any annexation proceeding by a contracting municipal corporation of any unincorporated territory within zone beyond the three-year period described in division (A) of this section.

(C) No contracting party is divested or relieved of its rights or obligations under the contract creating a joint economic development zone that is subject to [division \(I\)\(2\) of section 715.691 of the Revised Code](#) because of annexation, merger, or consolidation.

R.C. § 715.80

715.80 Provisions regarding public purpose regulatory and proprietary matters

Effective: September 13, 2016

[Currentness](#)

Contracting parties may enter into binding agreements pursuant to the contract creating a joint economic development zone that is subject to [division \(I\)\(2\) of section 715.691 of the Revised Code](#) with respect to the substance and administration of zoning and other land-use regulations, building codes, permanent public improvements, and other regulatory and proprietary matters determined to be for a public purpose. No contract, however, shall exempt the territory within the zone from the procedures of land use regulation applicable pursuant to municipal corporation, township, and county regulations, including, but not limited to, zoning procedures.

R.C. § 715.81

715.81 Township powers retained

Effective: September 13, 2016

[Currentness](#)

When exercising a power or performing a function or duty under a contract entered into under [section 715.691 of the Revised Code](#), a township may exercise all of the powers of a township, and may perform all the functions and duties of a township, within the joint economic development zone that is subject to [division \(I\)\(2\) of section 715.691 of the Revised Code](#) pursuant to and to the extent consistent with the contract.

No political subdivision shall grant any tax exemption under Chapter 1728. or [section 3735.67, 5709.62, 5709.63, or 5709.632 of the Revised Code](#) on any property located within the zone that is subject to [division \(I\)\(2\) of section 715.691 of the Revised Code](#), without the consent of the contracting parties. The prohibition against granting a tax exemption under this section does not apply to any exemption filed, pending, or approved before the effective date of the contract entered into under [section 715.691 of the Revised Code](#).

R.C. § 715.82

715.82 Issuance of bonds; other powers

Effective: September 13, 2016

[Currentness](#)

A municipal corporation may issue bonds and exercise all other powers under Chapter 165. of the Revised Code for one or more projects or parts thereof located in a joint economic development district created pursuant to a contract entered into under [section 715.70, 715.71, or 715.72 of the Revised Code](#) to which the municipal corporation is a party, or in a township adjacent to that municipal corporation, if the legislative authority of the municipal corporation determines that the project is in furtherance of the public purposes of the state to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the municipal corporation and the township. As used in this section, “project” has the same meaning as in [division \(H\) of section 165.01 of the Revised Code](#), except that a project described in this section is not required to be located within the territorial boundaries of the municipal corporation.

**EXHIBIT D**

**PARCELS SUBJECT TO DISTRICT INCOME TAX**

**ASSESSED TAX YEAR 2021**

**TO BE COLLECTED IN TAX YEAR 2022**

1. F22-310-330000007000
2. F22-310-330000008000