The Board of Trustees of Hamilton Township, County of Warren, Ohio, met at a regular session at 6:00 p.m. on March 4, 2026, at Hamilton Township, Warren County, Ohio, with the following Trustees present:

Mark Sousa– Trustee, *Chair*
Joseph P. Rozzi – Trustee, *Vice Chair*
Darryl Cordrey – Trustee

Mr. Sousa introduced the following resolution and moved its adoption:

HAMILTON TOWNSHIP, WARREN COUNTY, OHIO
RESOLUTION NUMBER 26-0304A

A RESOLUTION APPROVING THE CONTRACT TO CREATE THE HAMILTON TOWNSHIP – CITY OF LEBANON JOINT ECONOMIC DEVELOPMENT DISTRICT

WHEREAS, Ohio Revised Code ("**R.C.**") Chapter 715 empowers certain political subdivisions to form joint economic development districts to share in the costs of improvements for economic development purposes; and,

WHEREAS, in accordance with R.C. Sections 715.72 through 715.82, the City of Lebanon, Warren County (the "**City**") and Hamilton Township, Warren County, Ohio (the "**Township**") have negotiated and intend to enter into the Hamilton Township – City of Lebanon Joint Economic Development District Contract (the "**Contract**") to create and provide for the operation of a joint economic development district known as the Hamilton Township – Lebanon Joint Economic Development District (the "**JEDD**"); and,

WHEREAS, the stated purpose of the Contract is to facilitate economic development and redevelopment to create or preserve jobs and employment opportunities, and to improve the economic welfare of the people of the State of Ohio, the Township, and the City; and,

WHEREAS, on January 21, 2026, the Board of Trustees of the Township, passed Resolution No. 26-0121C as one of the initial property owners and business owners within the proposed JEDD, signed a petition indicating that, by signing such petition, the Township consents to the proposed JEDD; and,

WHEREAS, the Board of Trustees is receiving signed JEDD Petitions from additional property owners and business owners within the proposed JEDD, indicating that the property owners consent to the proposed JEDD; and,

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

WHEREAS, no electors reside within the JEDD; and,

WHEREAS, the JEDD does not include any parcel of land owned in fee or leased to a non-contracting municipal corporation or township; and,

WHEREAS, notice has been provided to any non-contracting municipal corporation within one-half of one mile of any parcel of the JEDD or identified in a water or sewer service plan or agreement as a future provider of water or sewer services to any parcel of the JEDD; and,

WHEREAS, the City and the Township have not designated any parcels in the JEDD to be excluded from the JEDD such that certain persons employed or residing in the application portion of the JEDD are not subject to any income tax imposed therein; and,

WHEREAS, the City and the Township have not previously entered into a separate contract for utility services, whereby such separate contract would constitute consideration for the Contract hereunder; and,

WHEREAS, pursuant to Division (I) of R.C. Section 715.72, the Township has conducted a public hearing regarding the Contract and the JEDD, with appropriate public notice, has made available for public inspection all documents required by law for review, and has allowed for public comment and recommendations on the Contract and the JEDD; and,

WHEREAS, pursuant to Division (M)(1) of R.C. 715.72, the Board of Trustees of the Township have chosen not to submit this Resolution approving the Contract to the electors of the Township.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of Hamilton Township, Warren County, State of Ohio, that:

SECTION 1. The Board of Trustees approves the Contract, in substantially the form attached to this Resolution as **EXHIBIT A**, with such changes therein, not materially adverse to the Township and not inconsistent with this Resolution as the Township Administrator shall approve, and directs any two or more members of this Board to execute the Contract. The Township Administrator and Fiscal Officer are hereby authorized and directed to execute and deliver any other Contracts, documents or certificates, and take all other actions, necessary to accomplish the purposes of this Resolution.

SECTION 2. The Board of Trustees adopts the Economic Development Plan for the JEDD as provided in Exhibit A of the Contract (the "**Economic Development Plan**").

SECTION 3. Upon approval of the Contract by the City, the Board of Trustees will file or cause to be filed all documents as required under Division (O) of R.C. Section 715.72 for purposes of filing with the Director of the Ohio Department of Development to notify the State regarding the creation of the JEDD.

SECTION 4. The Fiscal Officer shall retain on file a copy of the Contract and its exhibits, including (i) the Economic Development Plan; (ii) the JEDD map; and (iii) R.C. Sections 715.72 through 715.82 as effective on the date of the executed Contract.

SECTION 5. This Board of Trustees hereby finds and determines that all formal actions of this Board concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board and that all deliberations of this Board and of any of its committees that resulted in those formal actions occurred in meetings open to the public, in compliance with Ohio's Sunshine Laws, including R.C. Section 121.22.

SECTION 6. This Resolution shall be effective at the earliest date allowed by law.

Mr. Cordrey seconded the Resolution and the following being called upon the question of its adoption, the vote resulted as follows:

Darryl Cordrey –	Aye ✓	Nay ______
Joseph P. Rozzi –	Aye ✓	Nay ______
Mark Sousa –	Aye ✓	Nay ______

Resolution adopted this 4th day of March, 2026.

Attest:

Leah Elliott

Leah Elliott, *Fiscal Officer*

Approved as to form:

Ben Yoder

Benjamin J. Yoder, *Law Director*

I, Leah Elliott, Fiscal Officer of Hamilton Township, Warren County, Ohio, hereby certify that this is a true and accurate copy of a Resolution duly adopted by the Board of Trustees of Hamilton

Township, County of Warren, Ohio, at its regularly scheduled meeting on March 4, 2026.

Date: 3/4/2026

Leah Elliott

Leah Elliott, *Fiscal Officer*

EXHIBIT A

Hamilton Township-Maineville Joint Economic Development District Contract

[See Attached]

HAMILTON TOWNSHIP-CITY OF LEBANON JOINT ECONOMIC DEVELOPMENT DISTRICT

JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

Dated as of

_______________, 2026

HAMILTON TOWNSHIP- CITY OF LEBANON JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

This HAMILTON TOWNSHIP-CITY OF LEBANON Joint Economic Development District Contract (the "Contract") is made and entered into as of ______________, 2026 (the "Effective Date"), by and among the Township of Hamilton, Warren County, Ohio (the "Township"), and the City of Lebanon, Ohio ("City") in accordance with the terms and provisions set forth herein.

RECITALS

A. The Township and the City intend to enter into this Contract to create and provide for the operation of the Hamilton Township-City of Lebanon Joint Economic Development District (the "District") in accordance with Section 715.72 of the Ohio Revised Code for their mutual benefit and for the benefit of their residents and of the State of Ohio (the "State").

B. The Township and the City are nearly contiguous communities, and the Township and the City are located entirely in Warren County, Ohio (the "County").

C. The legislative authorities of the Township and the City have each authorized and directed the Township and the City, respectively, to make and enter into this Contract by and through their respective officers in accordance with Ordinance No. _______, passed by the City of Lebanon City Council on ___________, 2026, and Resolution No. 26-0304A, adopted by the Hamilton Township Board of Township Trustees on March 4, 2026.

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

Section 1. Creation of District: Name. The Township and the City, by their combined action evidenced by the signing of this Contract, hereby create a joint economic development district in accordance with the terms and conditions of this Contract. The joint economic development district created by and pursuant to this Contract shall be known as the "Hamilton Township- City of Lebanon Joint Economic Development District."

Section 2. Contracting Parties. The "Contracting Parties" to this Contract are the Township of Hamilton, a township existing and operating under the laws of the State, and the City of Lebanon, a municipal corporation existing and operating under laws of the State, and their respective successors, in all or in part. Each party hereby acknowledges that it is entering into this contract freely and without duress or coercion.

Section 3. Purpose. The Township and the City intend that the creation and operation of the District shall, and it is the purpose of the District, to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State, the County, the Township, the City and the District.

Section 4. Territory of the District. The territorial boundaries of the District are described in Exhibit A attached to and made part of this Contract. This Contract incorporates and includes all exhibits attached hereto. The territory of the District is located entirely within the boundaries of the Contracting Parties and the County and does not include any "parcel of land" (as defined in Section 715.72(E)(1)(c) of the Ohio Revised Code) that is owned in fee by or is leased to a municipal corporation or township, except land owned by a Contracting Party. No electors, except those residing in a mixed-use development, reside within the area or areas comprising the District. Furthermore, the District is and will be zoned pursuant to Hamilton Township 2020 Comprehensive Plan, and in a manner which is appropriate zoning to carry out the functions of this Contract and to promote economic development.

Section 5. Addition and Removal of Areas from District. The Contracting Parties may amend this Contract from time to time to add to the District any area that was not originally included in the District when this Contract became effective, in accordance with Section 715.72(L) of the Ohio Revised Code. The Contract may be so amended by amending Exhibit A or by adding one or more exhibits to the Contract. Each of the Contracting Parties agrees to cooperate with the other to amend this Contract to add other areas to the District (or to create other joint economic development districts for such areas) in the future.

The Contracting Parties may also amend this Contract from time to time to remove an area from the District in accordance with the procedure set forth in Section 12 of this Contract.

Section 6. Term. This Contract shall take effect after approval of this contract by each of the Township and the City, and no sooner than the expiration of the 30-day referendum period for the Township's resolution approving this Contract, whichever is later. The initial term of this Contract shall terminate 30 years from the date on which this Contract takes effect, unless otherwise terminated prior to that date as provided herein.

This Contract shall automatically extend for successive 10-year renewal terms unless either Contracting Party provides written notice of termination at least one year prior to the expiration of the initial term or any renewal term. The Contract shall then terminate upon expiration of the initial term or any renewal term in which the Contracting Parties provide such notice of termination. If the Contracting Parties take no action, then this Contract shall automatically extend for an additional 10-year term in perpetuity unless the Contracting Parties fail to renew this Contract or terminate this Contract, in accordance with this Section 6.

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

The provision herein for the initial term and any extension of this Contract recognizes that the accrual of benefits to the parties from this Contract may take decades.

In the process of termination of this Contract but prior to final termination, any real or personal property, assets or funds of the District and any obligations, debts or liabilities of the District shall be distributed among the City and Township based on the Distributable Revenue percentages set forth below. Before any such distribution, the District shall first use any such property, assets or funds to pay, reduce or settle any obligations, debts or liabilities of the District in accordance with the terms under which such obligations, debts or liabilities were originally incurred. Obligations of the District include, but are not limited to, obligations of the District to one or more of the Contracting Parties under this Contract or separate agreements for the provision of money, services, facilities, capital improvements or other contributions to the District or otherwise. To the extent permitted by law, obligations of the District to a Contracting Party shall take precedence over other obligations, debts or liabilities of the District.

Pursuant to Section 715.72(G) of the Ohio Revised Code, this Contract shall continue in existence throughout its term and shall be binding on the Contracting Parties and on any entities succeeding the Contracting Parties, whether by annexation, merger or otherwise. Any portion of the territory of the District (not now in a municipal corporation) that is included within a municipal corporation by annexation, merger or otherwise, after the date of this Contract, shall continue to be a part of the District subject to the terms of this Contract and to the income tax provided for in Section 10 hereof.

Section 7. Contributions to the District. In accordance with Section 715.72(F) of the Ohio Revised Code, the Township and the City each agree to provide services and improvements to the District to facilitate economic development in the District. The Township and the City may provide secretarial services and other staffing as each Contracting Party, in its sole discretion, determines, at no cost to the District. In addition, the board of directors of the District (the "Board") may contract for such services with any and all of the Contracting Parties on such terms as the Board and the respective Contracting Parties may agree. The Contracting Parties may, but are not required to, make financial contributions to the District.

In addition to the foregoing, the following services and improvements shall be provided by the Contracting Parties as described as follows:

(a) In compliance with applicable law, the Township and the City may each agree to provide public infrastructure improvements for the benefit of the District.

(b) The Township shall be responsible for the acceptance, dedication, and maintenance of all existing or future township roads located within the territory in the District.

(c) The Township intends, but shall not be required under this Contract, to utilize available resources to advance the expansion, maintenance and other upgrades to roadways, sidewalks, utilities and related infrastructure supporting or located in the vicinity of the intersection of Ohio State Route 48 and United States Route 22, including any improvements to provide safe and efficient pedestrian and vehicular ingress and egress to and from the areas served by Ohio State Route 48 and United States Route 22 within the Township (collectively, the "SR 48 Improvements"). The Township and City agree that the SR 48 Improvements will further economic development and employment opportunities within the District. Neither the Township nor the City shall be required under this Contract to contribute any Distributable Revenue or other funds towards the cost of SR 48 Improvements and related supporting public infrastructure improvements; provided that the City agrees to support the Township's efforts to make improvements to the SR 48 Improvements and supporting public infrastructure improvements, including, but not limited to, supporting the Township's efforts to secure funding for SR 48 Improvements from any state, federal or other agency; publicly or privately documenting the City's support of SR 48 Improvements; and using commercially reasonable efforts to obtain the support of business and citizens that may directly or indirectly benefit from the SR 48 Improvements. For avoidance of doubt, the foregoing support from the City does not include a financial commitment, and does not require the City to expend money. Each of the Township and the City may, in each of their sole discretion, contribute Distributable Revenues or other lawfully available funds towards the SR 48 Improvements and related supporting public infrastructure projects.

(d) Police, Fire and Emergency Medical services shall be provided to the territory in the District in the same manner as provided in the rest of the unincorporated areas of the Township. 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.

(e) Except as 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 services levies.

(f) The Township shall provide marketing and promotions of available commercial sites and spaces for lease and sale.

(g) The Township may provide additional wayfinding, landscaping, pocket parks, gateway features, and maintenance of said items within the District.

Section 8. Board of Directors. Because there are businesses operating and persons employed within the District, the Board of Directors shall be established in accordance with Section 715.72(P)(1) of the Ohio Revised Code. The Board of Directors shall be composed of five people and appointed as follows: one member appointed by Township and serving per Section 715.72(P)(1)(b) of the Ohio Revised Code (the "Township Member"); one member appointed by the City and serving per Section 715.72(P)(1)(a) of the Ohio Revised Code (the "City Member"); one member appointed by the City representing the owners of the businesses operating within the District per Section 715.72(P)(1)(c) of the Ohio Revised Code (the "Business Member"); one member appointed by the Township representing the persons employed within the District per Section 715.72(P)(1)(d) of the Ohio Revised Code (the "Employee Member"); and one member selected by the other members described herein per Section 715.72(P)(1)(e) of the Ohio Revised Code (the "Chair").

The Board members shall serve terms in accordance with Section 715.72(P)(1) of the Ohio Revised Code which provides in pertinent part,

> 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 four years, each term ending on the same day of the same month of the year as did the term it succeeds.

A member may be reappointed to the board, but no member shall serve more than two consecutive terms on the board.

All subsequent appointments to the Board shall be made by the same appointing authority (i.e., the City or the Township) as made the original appointment.

The Township Member may be a Township elected official or employee other than the Township Administrator, selected by the Hamilton Township Trustees. The City Member may be a City elected official or employee, selected by the City Council of the City. The Business Member, Worker Member, and Chairperson may be a resident of any of the Contracting Parties. The Hamilton Township Trustees shall select the Worker Member. The City of Lebanon Council shall select the Business Member.

The members of the Board shall serve without compensation as such members. Necessary and authorized expenses incurred by members on behalf of the District incurred in relation to Board service shall be reimbursed from District funds allocated to the Board according to procedures established by the Contracting Parties and the Board. Only actual documented costs are eligible for reimbursement.

Each member shall attend all meetings unless excused by action of the other members. A member who is absent without being excused from three consecutive meetings shall be deemed to have resigned as a member of the Board. In the event of the death, disqualification, removal or resignation of any member of the Board, a new member shall be appointed in the same manner as set forth above to serve as successor for the unexpired term of such member. The Contracting Parties may by consent adopt rules pertaining to Board member service, removal, and vacancy.

A member of the Board may be removed by the appointing party for "cause," which shall mean: willfully failing to perform a duty expressly imposed by this Contract or by law with respect to his or her office; or willfully performing any act forbidden by law with respect to his or her office; or failing to achieve the faithful, efficient and intelligent administration of his or her duties of office as required by this Contract or by law; or engaging in conduct unbecoming to such office. Removal shall be effective upon receipt of written notice of removal and the reasons therefore by the Board member being removed.

The Chairperson of the Board shall be the Board member as provided in Section 715.72(P)(2)(c) or (e), as applicable, of the Ohio Revised Code. The Board shall elect the following officers (who along with the Chairperson shall constitute the Officers of the Board) from among its members: a Vice Chairperson, and a Treasurer. The Officers (except the Chairperson) shall be elected at the first meeting of the Board and thereafter every year for a one-year term and shall serve until their respective successors take office. The Board shall establish a procedure for conducting those elections. The Officers shall perform such duties as provided herein and such additional duties as may be provided from time to time by the Board.

Section 9. Powers, Duties, Functions. The Board shall meet at least once each calendar year on a date determined by the Board, provided that the first meeting of the Board shall be within 30 days after this Contract becomes effective, on a date agreed to by the Contracting Parties. The

Board shall adopt procedures for holding and conducting regular and special meetings. The Board shall establish a mailing address and shall hold its meetings at the Township Administration Building unless otherwise determined by the Board from time to time.

For the purpose of conducting a Board meeting, the attendance of at least three members shall be required and shall constitute a quorum. The Board shall act through resolutions or motions adopted by the Board and shall maintain minutes reflecting its decisions. A resolution or motion must receive the affirmative vote of at least three members of the Board to be adopted. A resolution or motion adopted by the Board shall be immediately effective unless otherwise provided in that resolution or by Section 715.72 of the Ohio Revised Code.

The Board may adopt policies, procedures, bylaws, or advance directives approved by the Township, which may be administered by the Chairperson acting in conjunction with the Secretary. According to Section 715.72(P)(5), the Board is a public body for the purposes of Section 121.22 of the Ohio Revised Code Sunshine Law and furthermore is subject to Chapter 2744 of the Ohio Revised Code Political Subdivision Tort Liability.

The Chairperson shall preside over and conduct the meetings of the Board in accordance with any procedures adopted by the Board. The Chairperson may call special meetings of the Board upon at least twenty-four (24) hours' notice of such meeting to each member delivered to his or her residence or place of business. Any two members of the Board may also call a special meeting by providing the same notice.

The Township's Administrator, or designee of the Township Administrator, shall serve as Secretary to the Board. The Township Administrator or the Township Administrator's designee, as Secretary, shall not serve as a Board member and shall not have voting privileges. In the absence of a Township Administrator, the Township may appoint a Secretary. The Secretary shall keep minutes of Board meetings, and shall keep records of all board documentation, activities, functions, and operations which shall be available for public inspection during routine Township business hours.

The Secretary, upon affirmative resolution of the Board or the request of a fiscal officer of a Contracting Party, may review the City's income records relating to taxation from the District's territory. The Board upon affirmative resolution of the Board may request an independent review or audit of the tax collection services provided by the City, and collection procedures relating to taxation from the District's territory. The cost of the independent review or audit shall be treated as a collection expense.

The Secretary is authorized to issue and receive correspondence pertaining to Board activities and shall assist the Board with scheduling of meetings, organization of information, document preparation, and such other activities that pertain to Board functions and operations. The Secretary may utilize Township facilities and Township staff in furtherance of Board activities.

The Board may enter into agreements and may establish funds and accounts in furtherance of Board activities, either of its own, or in conjunction with or through the Contracting Parties. The Board shall establish an appropriations procedure to provide for payment of operating expenses associated with Board activities and operation of the District and the distribution of income tax revenues pursuant to and consistent with this Contract. The Board shall designate those Officers who may sign documents on behalf of the Board in furtherance of a resolution; provided however, any agreements with third parties shall require the signature of at least two (2) Board members; or in the alternative, a Board member and the Secretary.

The Board may apply for and receive and accept grants from governmental units or the private sector for District-related activities such as construction, maintenance, operation of any facility, research, and development for District programs. The District may also accept contributions in money or in kind for District related activities.

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

This Contract grants the Board the power and authority to adopt a resolution to levy an income tax within the District in accordance with Section 715.72(F)(5)(a) of the Ohio Revised Code and Section 10 hereof.

The Board is authorized to do all acts and things necessary or convenient to carry out the powers granted in this Contract. However, the Board does not have the authority to borrow money or to issue notes or bonds, or to assign, pledge, hypothecate, or encumber tax revenue. If the Board's authority is unclear or if the Board desires to expand authority, the Board may request clarification of authority or additional authority from the Contracting Parties. The Board may not incur any obligation, debt or liability exceeding $250 without first having obtained approval of the Township and the City, provided that the Board is authorized to incur obligations and liabilities exceeding $250 for the costs for any required audit of financial records and the procurement of liability insurance for the District and its Board or Officers.

The Board shall purchase liability insurance protecting the District, its Board or Officers against any liability and/or purchase any necessary bonds to insure any Officer.

In accordance with Section 715.72(T) of the Ohio Revised Code, but only at the request and approval of the Township, the City may but is not legally required to exercise all of the powers of a municipal corporation, and may perform all of the functions and duties of a municipal corporation, within the District, including but not limited to, those powers, functions and duties set forth elsewhere in this Contract, as well as such others that are determined by the Township to be necessary to carry out the purposes of this Contract, all of which such exercise and performance shall be deemed to be pursuant to and consistent with this Contract.

The Contracting Parties agree that the Township shall have the right, in its sole and absolute discretion, to grant real property tax exemptions, pursuant to Sections 5709.73 et seq. of the Ohio Revised Code (Tax Increment Exemptions), within the District for any purpose permitted by said statutes. Furthermore, the Contracting Parties agree that the Township shall have the right, in its sole and absolute discretion, to grant all other incentive and real property tax exemptions within the District as otherwise permitted under the Ohio Revised Code, including requesting Enterprise

Zone exemptions pursuant to Section 5709.63 of the Ohio Revised Code be granted by the County, or the granting Community Reinvestment Area exemptions pursuant to Section 3735.65 et seq. of the Ohio Revised Code. The City consents to the use of these incentives and exemptions by the Township or the County at the Township's request and agrees that no further consent is required from the City.

Section 10. Income Tax. The Board, at its first meeting, shall adopt a resolution to levy an income tax in the District at a rate of one and one-half percent (1.5%) in accordance with Section 715.72(F)(5) of the Ohio Revised Code. Pursuant to Section 715.72(F)(5) of the Ohio Revised Code this income tax shall be levied upon: A) income earned by persons employed or residing within the District; and B) net profits from business operations within the District. This income tax shall go into effect and collection shall commence within 60 days of the adoption of that resolution.

The levy of income tax is necessary to effectuate the purpose of this Contract and once levied any disruption of the distribution of the tax would prevent the parties from fulfilling their obligations under this Contract and may cause financial hardship. Therefore, once the income tax is levied, the Board of Directors is not authorized to cease the levy of the income tax unless authorized by amendment of this Contract.

The City shall provide and be responsible for the administration, collection and enforcement of the JEDD income tax on behalf of the District consistent with the terms of this Contract as set forth below. The Board, at its first meeting, shall adopt a resolution or motion establishing and enacting an income tax consistent with the terms set forth herein.

Pursuant to Section 715.72(F)(5)(c) the Board, at its first meeting, shall enter into a JEDD income tax collection agreement by and between the Board and the City, detailing the terms under which the City shall (i) administer, collect and distribute the income tax adopted by the Board in accordance with this Contract and (ii) act as the fiscal agent of the JEDD and the Board.

(a) the City's Auditor shall serve as the Administrator of the income tax derived from the District and shall be responsible for the receipt, safekeeping, accounting, and investment of income tax revenues pending disbursement. All receipts shall be deposited to a separate District account which shall not be mingled with revenue from other sources. Earnings on the District account and investments related thereto shall be added to the account. The Administrator or the Administrator's designee has authority to grant refunds and compromise claims for tax, penalties, and interest. The Administrator or the Administrator's designee has authority to commence legal proceedings pertaining to delinquent tax collection and enforcement, and declaratory judgment regarding disputed interpretation and applicability of the income tax imposed hereunder. The Administrator or the Administrator's designee is authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of duties. The Administrator is designated to be an interested party and is authorized to commence and defend legal proceedings in the name of the District in any way pertaining to the income taxation within the District.

(b) The Administrator or the Administrator's designee shall report directly to the Board and Contracting Parties regarding receipt and distribution of income tax revenue including amounts retained in escrow. The Administrator shall furthermore report quarterly regarding District operating income and expenses for the preceding quarter and shall provide short term and long range projections concerning anticipated income and expenses associated with District operations. If requested the Administrator or the Administrator's designee shall provide monthly reports to the Contracting Parties regarding all revenue generated within the District.

(c) Pursuant to Section 715.72(F)(5)(d) of the Ohio Revised Code, the Board on behalf of the Contracting Parties shall annually set aside the lesser of (i) 0.01% of the annual gross income tax revenues, and (ii) $2,000 (the "District Retainage"), for long-term maintenance of the District, provided that the District Retainage may be increased upon written consent of both Contracting Parties. Long term maintenance of the District shall mean providing for the administration of the District. Annually the Board shall distribute the remaining income tax revenues to the Contracting Parties based on Distributable Revenue percentages set forth below.

(d) In consideration of its services pertaining to income tax administration and collection, the City shall receive monthly a service fee equal to the actual expenses incurred in the previous month by the City in connection with administering, collecting, and enforcing of tax revenues, provided that the City shall submit to the Board a written report of those actual expenses, if any (the "Service Fee"). The Service Fee may be applied to administrative costs at the City's discretion, but shall also be applied specifically to costs of collection and litigation including for example, attorney fees, court costs, expert fees, court reporter fees, and so forth. The Administrator shall also place two percent (2%) of the gross income tax revenue (the "Escrow Retainage") into an escrow fund. "Distributable Revenue" shall be annual gross income tax revenue minus the sum of (i) the Service Fee, (ii) the Escrow Retainage, and (iii) the District Retainage. Escrow Retainage may be utilized to pay refunds, and in general to balance accounts. In the event the Escrow Retainage is insufficient for such purposes, the Administrator may invoice the Contracting Parties according to their Distributable Revenue percentage set forth below to satisfy such deficiency. Invoices for Escrow Retainage deficiency are due and payable within thirty (30) days from invoice. Annually, any escrow surplus shall be distributed to the Contracting Parties based on the Distributable Revenue percentages set forth below. Earnings achieved on any Escrow Retainage shall be added to the escrow fund in which the Escrow Retainage is held on deposit.

(e) During the term of the Contract, monthly, on or before the 20th day of each month Distributable Revenue from the prior month shall be paid to the Contracting Parties as follows: 20% to the City, and 80% to the Township.

(f) The income tax revenues are to be used by the District, the Township and the City to encourage and support the operations of the District or in the Township or in the City, including, but not limited to general governmental services, maintaining and improving the infrastructure facilities of the District and the Contracting Parties (including paying debt charges related thereto), providing safety and health services within the District and within the Contracting Parties, providing urban and economic development planning, engineering, counseling, consulting, marketing and financing services for the District and for the Contracting Parties, and generally improving the environment for those working and residing in the District and in the Contracting Parties, and for all other purposes as permitted by law. The revenues of the District income tax shall be used for the purposes of the District and the Contracting Parties pursuant to this Contract.

With respect to revenues distributed to the Township, reimbursement of Township costs incurred to establish the District, and placement of such funds in the Township General Fund and used for all General Fund purposes is consistent with the purposes of the District as set forth under Section 715.72(F)(5)(a) of the Ohio Revised Code and this Contract. The Township intends, but shall not be required under this Contract, to use the income tax revenues to provide infrastructure and necessary services in the area proximate to or otherwise logistically related to the intersection of Ohio State Route 48 and United States Route 22.

(g) The Board, at its first meeting, shall adopt, by resolution, all of the provisions, except as specifically set forth herein, of City of Lebanon Income Tax Ordinance No. 2023-116, as may be subsequently amended, including all rules and regulations promulgated thereunder, as such laws were in effect on the date that the income tax is adopted by the Board (the "City of Lebanon Income Tax Ordinance"), to apply to the District income tax. A copy of the City of Lebanon Income Tax Ordinance is attached hereto as Exhibit B. The Board shall modify the provisions of the City of Lebanon Income Tax Ordinance as set forth on the attached Exhibit B. In the event that the City amends any provision of the City of Lebanon Income Tax Ordinance after the date that the income tax is adopted by the Board, the Administrator shall provide written notice of such amendment to the Board and Township. The Board shall, with approval in writing of Township's Administrator, within the thirty (30) day period following the Board's receipt of the notice, adopt the amendments to the City of Lebanon Income Tax Ordinance. If the Board adopts or fails to reject the amendment within the thirty (30) day period following its receipt of the notice, the amendment shall automatically be incorporated into the District's income tax law, as long as the Township's Administrator consents in writing. The Board shall adopt all amendments to the income tax rules and regulations that have been issued by the Administrator, to the extent that such rules and regulations are not inconsistent with the District's income tax law then in effect. The income tax levied by the Board pursuant to this Contract and Section 715.72(F)(5) of the Revised Code shall apply in the entire District throughout the term of this Contract, notwithstanding that all or a portion of the District becomes subject to annexation, merger or incorporation. In the event of conflict between the City of Lebanon Income Tax Ordinance and this Contract, this Contract shall prevail.

(h) Upon request of a Contracting Party, the Board shall provide a report regarding the receipt and distribution of the income tax of the District and the operating income and expenses of the District for the preceding six months, a copy of which shall be provided to both Contracting Parties.

(i) The District territory shall have primacy over residential status relating to the collection of the income tax derived from individual earnings within the District notwithstanding the provisions of the City of Lebanon Income Tax Ordinance which may provide to the contrary.

(j) For purposes of clarity, the Township and the City specifically agree that the provisions of Section 152.081 of the City of Lebanon Income Tax Ordinance, as may be amended, updated or superseded from time to time, shall not apply to persons residing within the District, and the Board shall not pass any resolution providing for any crediting of taxes paid to other municipalities regarding persons residing within the District so long as this Contract is in effect.

(k) The income tax adopted by the Board pursuant to this Contract shall automatically terminate without further action of the District Board, the Township, or the City and this Contract shall terminate in the event that Township incorporates and adopts a general income tax applicable to the entire area of the Township. Such termination shall be effective immediately upon the commencement of a general income tax imposed by the newly incorporated entity.

Section 11. Defaults and Remedies. A failure to comply with the terms of this Contract shall constitute a default hereunder. The Contracting Party in default shall have 60 days after receiving written notice from another Contracting Party of the event of default to cure that default. If the default is not cured within that time period, a non-defaulting Contracting Party may sue the defaulting Contracting Party for specific performance under this Contract or for actual damages or both. Other than as provided in Sections 6 and 10 hereof, this Contract may not be canceled or terminated because of a default unless the Township and the City agree to such cancellation or termination.

Section 12. Amendments. In addition to the amendments provided for in Section 5 hereof, this Contract may be amended by the Township and the City only in a writing approved by the respective legislative authorities of each of the Contracting Parties by appropriate legislation authorizing that amendment. In order for such amendment to be effective, the legislative actions of the Contracting Parties that amend this Contract must occur and be effective within a period of 90 days of each other.

Section 13. Binding Effect; Mandamus. This Contract shall inure to the benefit of and shall be binding upon the District, the Township and the City and their respective permitted successors, subject, however, to the specific provisions hereof. This Contract shall not inure to the benefit of anyone other than as provided in the immediately preceding sentence. All of the obligations and duties of the Board, the City and the Township under this Contract are hereby established as duties specifically enjoined by law and resulting from an office, trust or station upon the Board, the City and the Township within the meaning of Section 2731.01 of the Ohio Revised Code.

Section 14. Support of Contract. The Township and the City 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 Contract or any of its terms, conditions or provisions is challenged by any third party or parties in a court of law, the Township and the City agree to cooperate with one another and to use their best efforts in defending this Contract with the objective of upholding this Contract. The Township and the City shall each bear their own costs in any such proceeding challenging this Contract or any term, condition or provision thereof, provided that the Board shall reimburse the Township and the City for such costs to the extent funds of the District are available and appropriated therefore. In the event that District funds are not available and appropriated therefore, the costs of any such proceeding shall be allocated among the Contracting Parties based on the Distributable Revenue percentages set forth above.

Section 15. Signing Other Documents. The Contracting Parties agree to cooperate with one another and to use their best efforts in the implementation of this Contract and to sign or cause to be signed, in a timely manner, all other necessary instruments and documents, and to take any and all actions, in order to effectuate the purposes of this Contract.

Section 16. Severability. In the event that any section, paragraph or provision of this Contract, or any covenant, agreement, obligation or action, or part thereof, made, assumed, entered into or taken, or any application thereof, is held to be illegal or invalid for any reason:

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

(b) the illegality or invalidity of any application hereof or thereof shall not affect any legal and valid application hereof or thereof and will not invalidate any preceding actions of the Board, and

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

Section 17. Governing Law. This Contract shall be governed exclusively by and construed in accordance with the laws of the State, and in particular Section 715.72 of the Revised Code. In the event that Section 715.72 of the Ohio Revised Code are amended or supplemented by the enactment of a new section or sections of the Ohio Revised Code relating to joint economic development districts, the Contracting Parties may agree at the time to follow either the provisions of Section 715.72 of the Ohio Revised Code existing on the date of this Contract or the provisions of Section 715.72 of the Ohio Revised Code as amended or supplemented, to the extent permitted by law. Nothing in this Contract shall limit the ability of the District, the City or the Township to aggregate to acquire preferential rates for telecable, telephone, gas, electric or other utility services.

Section 18. 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 hereof. When using the phrase "to the extent permitted by law" herein, "law" means statutes of the State as interpreted by the courts of the State or the federal courts.

Section 19. Prohibition against Annexation within the District. In accordance with Section 715.72(R) of the Ohio Revised Code, no proceeding pursuant to Chapter 709 of the Ohio Revised Code that proposes the annexation to, merger of, or consolidation with the City of any portion of the area comprising the District may be commenced between the effective date of this Contract and the date on which this Contract expires, terminates, or is otherwise rendered unenforceable, without the prior consent and approval of the Township.

Section 20. Prohibition against Annexation within the Township. In accordance with Section 715.72(F)(6) of the Ohio Revised Code, no proceeding pursuant to Chapter 709 of the Ohio Revised Code that proposes the annexation to, merger of, or consolidation with the City of any unincorporated area within the Township, regardless of whether such area is within the District, may be commenced at any time between the effective date of this Contract and the date this Contract expires, terminates, or is otherwise rendered unenforceable, without the prior consent and approval of the Township, in its sole and absolute discretion.

Section 21. Economic Development Plan. The Contracting Parties approve and ratify the Hamilton Township Economic Development Plan for the District. See Exhibit C attached.

Section 22. Additional Notice. In accordance with Section 715.72(I)(2) of the Ohio Revised Code the Contracting Parties agree to send written at least thirty (30) days before the first public hearing is to be held by one or more legislative authorities on a proposed district, to each non-contracting municipal corporation that is located within one-half of one mile of the proposed district or that is identified in a water or sewer service plan or agreement as a future provider of water or sewer services to all or part of the proposed district.

Section 23. Public Utility Exhibits. In accordance with Section 715.72(F)(8) of the Ohio Revised Code the below items are included in this agreement:

(a) A preliminary estimate of the costs of providing the SR 48 Improvements to the district, prepared by a professional engineer (see Exhibit D attached);

(b) An analysis of the anticipated sources for funding the costs of the SR 48 Improvements and a projection of when such funds will be available and when such costs are likely to be incurred (see Exhibit E attached);

(c) Evidence or estimates indicating that the construction of the SR 48 Improvements needed to serve at least some portion of the district will be completed within five years after the creation of the district (see Exhibit F attached).

IN WITNESS WHEREOF, the Township and the City have caused this Contract to be duly signed in their respective names by their duly authorized officers as of the date hereinbefore written.

[REST OF PAGE INTENTIONALLY LEFT BLANK]

TOWNSHIP OF HAMILTON

By: Jeff Wright
Township Administrator

CITY OF CITY OF LEBANON OF LEBANON

By:________________________________
City Mayor

Approved as to Form By:

____
City Solicitor

FISCAL OFFICER'S CERTIFICATE

The undersigned, fiscal officer of the City of Lebanon (the "City") under the foregoing Joint Economic Development District Contract, hereby certifies that the moneys required to meet the obligations of the City during the year 2025 under the Contract have been lawfully appropriated by the City for such purposes and are in the treasury of the City or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This certificate is given in compliance with Ohio Revised Code Sections 5705.41 and 5705.44.

Dated: ____________, 2026

____
Auditor, City of Lebanon

EXHIBIT A
TERRITORIAL BOUNDARIES OF DISTRICT

[INCLUDING ZONING DISTRICTS]

(See Attached Map)

List of Warren County parcel identification numbers of parcels located within the District and included in the attached map outlined in blue:

1605200001	1611200022	1735200040	1605277023
1605251038	1611300023	1605277021	
1605277018	1724200025	1611230010	
1605277019	1605277020	1611230006	
1611200001	1603179004	1605277022	

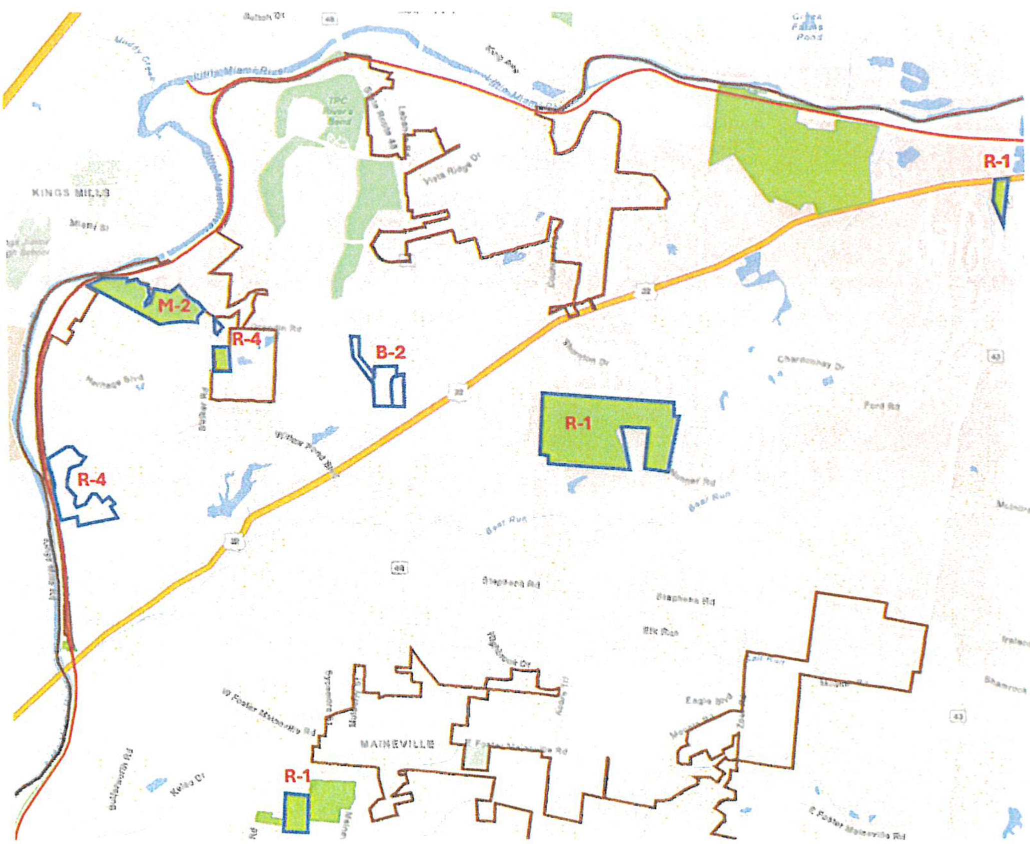

EXHIBIT B

CITY OF LEBANON INCOME TAX ORDINANCE

[See Attached]

EXHIBIT C

ECONOMIC DEVELOPMENT PLAN

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

The JEDD is comprised of unincorporated developable land located in Hamilton Township, Situated along SR 48, and US 22 the JEDD is south of the City of Lebanon. The Township will provide police, fire, and emergency medical protection services. JEDD Income Tax collection services will be provided by the City.

The JEDD is a collaborative approach between the Township and the City to support planned commercial and industrial growth in the Township.

Goals

The JEDD represents a regional approach to economic development in Warren County, thereby improving the economic welfare of the residents of the Township, the City, and the State of Ohio. The JEDD will foster and support business growth, particularly growth that is anticipated to occur on developable land within the Township's JEDD boundaries.

EXHIBIT D

Engineer's Estimate of Costs

PHASE I SR 48 IMPROVEMENTS BUDGET

Description	Quantity	Unit	Unit Price	Total
Utilities for Lots 2, 3, and 4	1	1	$140,586.00	$140,586.00
Removal of abandoned sanitary sewer line on Lot 4	1	1	$7,880.00	$7,880.00
Towne Center Blvd.	1	1	$353,463.34	$353,463.34
			Improvements Sub-Total	**$464,689.80**
			Engineering & Permits	$97,400.00
			Legal Costs of Developer and Township	$60,000.00
			Construction Management Fee	$30,512.80
			Grand Total	**$689,842.14**

PHASE II SR 48 IMPROVEMENTS BUDGET

Description	Quantity	Unit	Unit Price	Total
Site Preperation (Clearing, stripping, cut/fill, mucking, grading)	1	LS	$556,096.00	$556,096.00
Erosion Control	1	LS	$43,445.00	$43,445.00
Storm Sewer (Pipe, CB's, Headwalls, Rock Channel Protection)	1	LS	$90,747.50	$90,747.50
Concrete (curb, underdrain)	1,837	LF	$54.10	$99,381.70
Pavement (Asphalt drive/path, underdrain, guardrails, ramps)	1	LS	$323,536.50	$323,536.50
Daycare Storm Sewer (Pipe, CB's, MH's, Headwalls & restoration)	1	LS	$80,120.00	$80,120.00
Remove existing sanitary sewer	844	LF	$44.00	$37,136.00
Waterline (Connect, 8" water, FH's, inspections)	1	LS	$116,935.00	$116,935.00
Traffic Maintenance	1	LS	$15,000.00	$15,000.00
Mobilization	1	LS	$10,500.00	$10,500.00
			Improvements Sub-Total	$1,372,897.70
			Contingency	$274,580.00
			Engineering & Permits	$56,000.00
			Construction Field Testing	$42,000.00
			Construction Management Fee	$96,102.84
			General Conditions	$68,644.89
			Performance & Payment Bond	$54,915.91
			GRAND TOTAL	$1,965,141.33

EXHIBIT E

Anticipated Sources and Uses of Funds

Funds are anticipated to be collected pursuant to a tax increment financing program established by Hamilton Township pursuant to Resolution No. 2023-0906D, passed by the Board of Township Trustees of Hamilton Township on September 6, 2023.

EXHIBIT F

Estimated Construction Completion Date

1. Phase I of the SR 48 Improvements are estimated to be completed no later than January 1, 2026.

2. Phase II of the SR 48 Improvements are estimated to be completed no later than January 1, 2029.

ORDINANCE NO. 2023 - 115

AN ORDINANCE AMENDING CHAPTER 152 OF THE CODIFIED ORDINANCES OF THE CITY OF LEBANON, OHIO REGARDING MUNCIPAL INCOME TAX AND DECLARING AN EMERGENCY

WHEREAS, Chapter 152 of the Codified Ordinances of the City of Lebanon, Ohio outlines the authority for the City of Lebanon to administer and enforce a municipal income tax; and

WHEREAS, Chapter 152 of the Codified Ordinances of the City of Lebanon, Ohio is periodically updated to codify administrative procedures and related ordinances that the City Council has approved:

NOW THEREFORE, BE IT ORDAINED, by Council of the City of Lebanon, Warren County Ohio:

SECTION 1: That Chapter 152 of the Codified Ordinances shall be modified and amended to add the following reference:

152.03 Definitions
152.03 Definitions: (11) Exempt Income

(T) For tax years 2024 and after, the income of individuals under 18 years of age.

SECTION 2: That Chapter 152 of the Codified Ordinances shall be modified and amended to add the following reference:

152.06 Income Subject to Net Profit Tax
152.062 Net Profit; Income Subject to Net Profit Tax: Alternative Apportionment

(A) Except as otherwise provided in divisions B(1) and Net profit from a business or profession conducted both within and without the boundaries of the municipality shall be considered
as having a taxable situs in the municipality for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(D) For the purposes of division (A)(3) of this section, and except as provided in division (I) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(I)(1.) A. "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

(i) The taxpayer has assigned the individual to a qualifying reporting location.
(ii) The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

B. "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

C. "Reporting location" means either of the following:

(i) A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer:

(ii) Any location in this state owned or controlled by a customer or client of the taxpayer provided that the taxpayer is required to withhold taxes under Section *152.051* of this Ordinance, on qualifying wages paid to an employee for the performance of personal services at that location.

D. "Qualifying reporting location" means one of the following:

(i) The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year:

(ii) If no reporting location exists in this state for an employee or owner under division (I)(1)(D)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year:

(iii) If no reporting location exists in this state for an employee or owner under division (I)(1)(b)(4)(i) or (ii) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

I (2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of division of this section apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

(I)(3) For the purpose of calculating the ratios described in this section, all of the following apply to a taxpayer that has made the election described in division (I)(2):

(a) For the purpose of division 152.062 (A) (1) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(b) For the purpose of division 152.062 (A) (2) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(c) For the purpose of division 152.062 (A)(3) of this section, and notwithstanding division

152.062 (D) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(I)(4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division 152.062(B) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(I)(5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to Section 152.051

(D) For the purposes of division (A)(3) of this section, and except as provided in division (I) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

SECTION 3: That Chapter 152 of the Codified Ordinances shall be modified and amended to add the following reference:

152.09 Annual Return
152.094 Annual Return; Extension of Time to File

(A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of the Lebanon tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates.

(F) If a taxpayer receives an extension for the filing of a municipal income tax return under division (A) or (B) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates division 152.094(G) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

Division 152.094(F) of this section does not apply to an extension received under division 152.094(A) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division152.094 (A) of this section or failed to file for an extension under division 152.094(B) of this section.

SECTION 4: That Chapter 152 of the Codified Ordinances shall be modified and amended to add the following reference:

152.10 Penalty, Interest, Fees, and Charges

152.10 (C)
(4) (a) For tax years ending on or before December 31, 2022 with respect to returns other than estimated income tax returns, the municipality shall impose a monthly penalty of $25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of $150 in assessed penalty for each failure to timely file a return.
(b) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, the municipality may impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that the municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

SECTION 5: That Chapter 152 of the Codified Ordinances shall be modified and amended to add the following reference:

152.05 Collection at Source
152.051 Collection at Source; Withholding From Qualifying Wages

(B)(1)(a) An employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the ~~fifteenth (15th)~~ last day of the month following the end of each calendar quarter.
(C) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. Employers who are required by 26 USC 6302 and 26 CFR 31.6302-1, or other federal statutes or regulations, to deposit payments electronically for the purpose of paying federal taxes withheld on payments to employees shall make payment by electronic funds transfer to the tax commissioner of the Municipal income taxes withheld on qualifying wages. Except as otherwise provided in this paragraph, the payment of taxes by electronic funds transfer does not affect an employer's obligation to file the returns as required under this Section.

Mayor

Passed: November 28, 2023

Attest:

Clerk of Council

Sponsors:
All Members of Council

City Manager	City Auditor	City Attorney