

**THE CITY OF DEER PARK - SYCAMORE TOWNSHIP JOINT ECONOMIC
DEVELOPMENT DISTRICT BOARD OF DIRECTORS**

RESOLUTION 2022-002

**RESOLUTION APPROVING THE AGREEMENT BETWEEN THE CITY OF DEER
PARK - SYCAMORE TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT
BOARD OF DIRECTORS AND THE CITY OF DEER PARK FOR THE
ADMINISTRATION, COLLECTION, AND ENFORCEMENT OF THE INCOME TAX**

WHEREAS, the City of Deer Park and Sycamore Township contracted to create the City of Deer Park – Sycamore Township Joint Economic Development District (the “District”) to facilitate economic development and redevelopment, to create or preserve jobs and employment opportunities, and to improve the economic welfare of the people in Sycamore Township and Deer Park, all within Hamilton County, the State of Ohio, and in the area of the District;

WHEREAS, the Contract was entered into pursuant to the authority of R.C. 715.72 and other applicable sections of the Ohio Revised Code;

WHEREAS, pursuant to the contract, the District Board of Directors adopted a resolution to levy an income tax within the District in accordance with R.C. 715.72(F) and Section 10 of the Contract;

WHEREAS, it is necessary, pursuant to R.C. 715.72(F), for the District Board of Directors to enter into an agreement with the City of Deer Park to administer, collect, and enforce the income tax on behalf of the District.

NOW, THEREFORE, BE IT RESOLVED, by the District Board of Directors of the City of Deer Park – Sycamore Township Joint Economic Development District, (the “Board”) Hamilton County, Ohio, that:

Section 1.

The District Board of Directors hereby approves the contract, attached as Exhibit A, between the District and the City of Deer Park for the administration, collection, and enforcement of the income tax of the District. The Chairman is authorized and directed to execute the contract on behalf of the District Board of Directors.

VOTE RECORD:

Mr. Weidman YES Mr. Fuller Absent Mr. Donnellon YES

Mr. James Yes Mr. Fusaro YES

Signed:

Tom Weidman, Chair
Tom James, Director
Gregg Fusaro, Director
John Donnellon, Treasurer and Secretary

Date Signed: [Signature]
Date Signed: [Signature]
Date Signed: Gregg Fusaro 4/19/2022
Date Signed: John Donnellon 4/19/2022

ATTEST:

I hereby certify that the above is a true and accurate copy of a resolution passed by the District Board of Directors on 04/19/2022

[Signature]
John Donnellon, Treasurer and Secretary

Date Signed: 4-19-2022

**THE CITY OF DEER PARK – SYCAMORE TOWNSHIP JOINT ECONOMIC
DEVELOPMENT DISTRICT INCOME TAX COLLECTION AND DISTRIBUTION
AGREEMENT WITH THE CITY OF DEER PARK**

This Income Tax Collection and Distribution Agreement (“Agreement”) dated April 19, 2022 is entered into by and between the Board of Directors (the “Board”) of the City of Deer Park – Sycamore Township Joint Economic Development District (the “District”) and the City of Deer Park, Ohio (the “City”).

WHEREAS, pursuant to Ohio Revised Code Section 715.72 and the Joint Economic Development District Contract dated May 11, 2020 (the “JEDD Contract”) by and between Sycamore Township (the “Township”) and the City of Deer Park (the “City”), the Township and the City created the City of Deer Park – Sycamore Township Joint Economic Development District; and

WHEREAS, all members of the Board have been duly appointed; and

WHEREAS, the Board has levied an income tax on the persons employed or residing in the District as well as the net profits of businesses located within the District (the “District Income Tax”) and has adopted the City of Deer Park’s tax legislation (the “Tax Code”); and

WHEREAS, pursuant to the JEDD Contract and R.C. 715.72, the Board and the City are required to enter into a Income Tax Collection and Distribution Agreement to provide that the City administers, collects, and enforces the District Income Tax on behalf of the District; and

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

**ARTICLE I
TERM**

Section 1. Term

This Agreement shall take effect upon its approval by the parties hereto and shall continue in effect, as amended from time to time, for the length of time the JEDD Contract is in effect. Upon the termination of the JEDD Contract, this contract shall also terminate, except that this contract shall continue in effect for the length of time necessary for the Board and the District to resolve any outstanding matters.

**ARTICLE II
SERVICES TO THE CITY**

Section 2.1. Administration, Collection, And Enforcement of the JEDD Contract

The City of Deer Park shall administer, collect, and enforce the income tax on behalf of the District consistent with the terms of this agreement, the JEDD Contract, and Ohio law.

Section 2.2. Duties of the Administrator

The City of Deer Park's Tax Commissioner 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 his or her designee has authority to grant refunds and compromise claims for tax, penalties, and interest. The Administrator or his or her 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 his or her designee is authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of his or her 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.

Section 2.3 Written Report

The City of Deer Park shall quarterly deliver a written report to the District Board of Directors and Sycamore Township within at least sixty (60) days of the end of the quarter regarding the receipt and distribution of the income tax of the District. The contracting parties, the Board of Directors, and their agents may regularly inspect such records upon reasonable notice. The funds in the District shall be distributed quarterly by the District.

ARTICLE III COMPENSATION AND EXPENSES

Section 3.1 Compensation and Expenses

In consideration of its services to administer, collect, and enforce the income tax on behalf of the District and the services of the Administrator, the Board agrees to pay the City an amount equal to the actual costs incurred by the City.

ARTICLE IV DEFAULTS AND REMEDIES

Section 4.1. Default

A failure to comply with any of the terms of this Agreement 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, the non-defaulting Contracting Party may sue the defaulting Contracting Party for specific performance or other equitable relief under this Contract or for actual damages.

Section 4.2. Remedies

The Contracting Parties agree that the nature of this 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 or in 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 and other equitable relief to prevent the continued breach of this Agreement by a defaulting Contracting Party.

ARTICLE V MISCELLANEOUS

Section 5.1. Amendments

This Agreement may be amended by the Board, Sycamore Township, and the City of Deer Park only in a writing approved by the Board the legislative authority of the City of Deer Park and the Board of Trustees of Sycamore Township and by appropriate legislation authorizing that amendment.

Section 5.2. Binding Effect

This Agreement shall inure to the benefit of and shall be binding upon the District, and the City of Deer Park and their respective permitted successors, subject, however, to the specific provisions hereof. Other than those specifically mentioned in the preceding sentence, no third parties shall have any right to claim rights, benefits, or privileges under this agreement. All of the obligations and duties of the Board and the City of Deer Park under this Agreement are hereby established as duties specifically enjoined by law and resulting from an office, trust or station upon the Board and the City of Deer Park.

Section 5.3. Governing Law

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

Section 5.4. Captions and Headings

The captions and headings herein are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections hereof.

Section 5.5. Conflicts

In the event of a conflict between this Agreement and the JEDD Agreement, the

provisions of the JEDD Agreement will prevail.

Section 5.6. Severability

The invalidity or unenforceability of any one or more provision of this Agreement shall not affect the validity or enforceability of the remaining provisions of this Agreement or any part thereof and the same shall remain in full force and effect.

Section 5.7. Notices and Payments

All notices, demands, requests, consents or approvals given, required or permitted hereunder shall be in writing and shall be deemed sufficiently given if received or if hand delivered or sent by recognized overnight delivery service or by certified mail, postage prepaid and return receipt requested, addressed to the Board at its principal office located at 8540 Kenwood Rd, Cincinnati, OH 45236, Attention: Chairperson, and the City at its offices located at 7777 Blue Ash Rd, Deer Park, OH 45236, Attention: City Manager, or such other address as the recipient shall have previously notified the sender in writing as provided in this Section 5.7.

Section 5.8. Counterparts

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

Section 5.9. Entire Agreement

This Agreement is the only and entire agreement between the Board and the City regarding the District Income Tax Collection and Distribution.

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

BOARD OF DIRECTORS FOR THE CITY
OF DEER PARK AND SYCAMORE TOWNSHIP
JOINT ECONOMIC DEVELOPMENT DISTRICT

By: 
Thomas J. Weidman, Chairman

CITY OF DEER PARK

By: 