Ravenna-Rootstown JEDD - contract scope and blank levy form

Archival amended contract packet; attached Exhibit D is a blank form, not an adopted levy.

Selected legal material only. This is not the complete original instrument or a certification of current law.

Original PDF page 9 - Contract Section 10 A-B: required resolutions and employee rate

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, must 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 Division (F)(5) of R.C 715.72 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 is to 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 is subject to this Agreement and included in the total income tax revenue collected within the District (collectively, the "**Gross Total Revenue**"). The income tax must go into effect as soon as legally permissible.

B. The Income Tax Resolution must establish the income tax rate for persons employed or residing within the District (the "**Employee Rate**"), which Employee Rate must be no higher than the rate being levied by the City, which as of the date of execution of this Agreement by the Contracting Parties, the City income tax rate is two and one-half percent (2.5%). The Contracting Parties agree the Employee Rate will be set at two percent (2.0%), at least in the instance of the inaugural Income Tax Resolution. Thereafter, as to each subsequent annual Income Tax Resolution, the Board may adjust the Employee Rate as desired, but in all instances levy no rate higher than the rate of income taxation in the City.

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Original PDF page 20 - Exhibit D heading: FORM OF INCOME TAX RESOLUTION

EXHIBIT D

FORM OF INCOME TAX RESOLUTION

BOARD OF DIRECTORS
CITY OF RAVENNA-ROOTSTOWN TOWNSHIP
JOINT ECONOMIC DEVELOPMENT DISTRICT

Original PDF page 20 - Unfilled resolution number and proposed levy heading

RESOLUTION NO. 2023-[__]

RESOLUTION LEVYING INCOME TAX

Original PDF page 20 - Form Section 1 - continues on original page 21

Section 1. This Board hereby levies an income tax on income earned by persons working in the JEDD and upon the net profits of businesses located in the JEDD at a rate of two percent (2.0%), which rate, except as otherwise provided by Section 2 hereof, shall not be adjusted without prior approval of this Board and shall not, in any event, exceed the rate of income tax levied by the City. The income tax shall go into effect for taxable years beginning on or after January 1, 2023 and shall remain effective until this Board adopts the next annual income tax resolution. The City shall collect, administer, and enforce the income tax within the District in accordance with the Agreement and the City'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, as well as the District Income Tax Collection and Distribution

Original PDF page 21 - Form Section 1 continuation: revenue scope

Agreement to be entered into by and between the City and the Township, a copy of which is on file with the District (the "Income Tax Agreement"). All income tax collected from any business or entity within the District, or any person working or residing within the District, shall be included in the total income tax revenue collected within the District, subject to the terms of the Agreement and the Income Tax Agreement.

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