

**CONTRACT FOR TAX COLLECTION, ADMINISTRATION, AND
ENFORCEMENT BETWEEN THE CITY OF SYLVANIA, OHIO,
AND THE BOARD OF DIRECTORS OF THE SYLVANIA
TOWNSHIP/CITY OF SYLVANIA JOINT ECONOMIC
DEVELOPMENT DISTRICT**

This Agreement is entered into and effective as of _____, 2020 by and between the City of Sylvania, Ohio, 6730 Monroe St., Sylvania, Ohio (hereinafter called the “City”) and the Board of Directors of the Sylvania Township/City of Sylvania Joint Economic Development District (hereafter referred to as “JEDD Board”), whose mailing address is 4927 N. Holland-Sylvania Road, Sylvania, Ohio , 43560 (hereinafter called the “Board.”)

WITNESSETH:

WHEREAS, pursuant to Section K of the Contract for Joint Economic Development District Between the Board of Trustees of Sylvania Township and the City of Sylvania, the JEDD Board desires to utilize the services of the City to administer, collect, and enforce the income tax adopted by such Board on September 14, 2020 within the Sylvania Township/City of Sylvania Joint Economic Development District (hereinafter called the “Sylvania JEDD”); and

WHEREAS, the City has agreed to provide such services, provided the Board pays the costs and expenses incurred by the City to effectively administer, collect, and enforce such tax:

NOW, THEREFORE, in consideration of the mutual promises and conditions herein continued, the parties agree as follows:

1. The City agrees to administer, collect, and enforce the income tax adopted by such Board on September 14, 2020, to serve as Commissioner of Taxation for the Board, and in connection therewith to perform all the usual and necessary functions incident thereto.

2. The City agrees to provide such services on behalf of the JEDD Board commencing _____, 2020 and terminating at midnight on December 31, 2021. On the termination date set forth above, the Agreement shall be automatically renew for an additional one year period and, on each subsequent termination date, shall continue to be automatically renewed for additional one year periods unless either party serves a written notice of termination upon the other party at least ninety (90) days prior the termination date.

3. In exchange for services provided to the JEDD Board as part of this Agreement, the JEDD Board agrees to pay the City Two Percent (2.0%) of all gross collections of the income tax revenues, which sum shall be deducted from all quarterly remittances made by the City to the Board.

4. In exchange for the payments set forth above, the City shall provide the following services:

- Contact taxpayers (employers, businesses, and property owners) within the Sylvania JEDD area to notify them of the imposition of the tax and the process for remitting tax payments and filing tax returns.
- Set up an account structure in the City's data systems to isolate Sylvania JEDD accounts and receipts.
- Provide tax payment forms and tax returns to the taxpayers and withholding agents.
- Receive and deposit tax payments and quarterly estimated tax payments.
- Provide option for payments via ACH bank transaction.
- Reconcile annual statements submitted for W-2 withholdings.
- Audit 'net profits' tax returns.
- Issue refunds when required.
- Process non-resident refund requests and issue refunds.
- Maintain records as Sylvania tax records, by a combination of paper, data files, and imaged documents.
- Remit tax receipts (net of refunds) to the Sylvania JEDD on a quarterly basis. (all Sylvania JEDD Funds may be co-mingled with City funds until remitted to the Sylvania JEDD, and the City shall have the benefit of the "float").
- Issue minor, miscellaneous expenditures for the Sylvania JEDD (check writing).
- State of Ohio Audit reporting

5. The following services are not included under the basic terms and compensation set forth in this Agreement:

- Creation or provision of forms other than the standard Sylvania forms.
- Collection efforts requiring legal assistance.
- General accounting services or financial reporting for the Sylvania JEDD other than basic cash basis reports of transactions.
- General legal advertising or publications required of the Sylvania JEDD.

6. This Agreement shall remain in full force until December 31 ,2021, unless extended as provided above, or unless the parties mutually agree to terminate the Agreement. Any notice of termination shall be in writing and delivered to the office of the Director of Finance of City of Sylvania, 6730 Monroe St., Sylvania, Ohio, or the Secretary of the Board of Directors of the Sylvania Joint Economic Development District, 4927 N. Holland-Sylvania Road, Sylvania, Ohio.

7. This Agreement may be modified by the parties only by a writing approved by the legislative authorities of both parties and by the enactment of appropriate ordinances or resolutions authorizing such modification.

8. In the event that any provision of this Agreement is held to be unenforceable for any reason, the unenforceability thereof shall not affect the remainder of this Agreement, which shall remain in full force and effect and enforceable with its terms.

9. This Agreement or any interest herein or any work or services to be performed hereunder shall not be assigned, transferred, sublet, or subcontracted without the written consent and approval of the other party.

10. If the parties are unable to voluntarily resolve any dispute or disagreement concerning the interpretation or application of the terms of this Agreement, then as a condition precedent to the initiation of any litigation, the parties shall first engage for a minimum period of sixty days in formal mediation utilizing a mediator selected from a list of attorneys trained in mediation supplied by the Toledo-Lucas County Bar Association.

11. This Agreement shall be binding upon the Parties and any respective successor bodies. All rights, benefits, and privileges under this Agreement shall inure only to the parties hereto and no third parties shall have any right to claim any rights, benefits, or privileges under this Agreement.

12. This Agreement shall be governed under the laws of the State of Ohio.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first above written.

CITY OF SYLVANIA, OHIO

Date

By: _____
_____, Mayor

Date

By: _____
_____, Director of Finance

**BOARD OF DIRECTORS OF THE
SYLVANIA JOINT ECONOMIC
DEVELOPMENT DISTRICT BOARD**

Date

By: _____

By: _____