#### CITY OF COLUMBUS/VILLAGE OF ASHVILLE/HARRISON TOWNSHIP AMENDMENT TO NORTHERN PICKAWAY JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

#### (VTRE Development Expansion)

This Amendment to Northern Pickaway Joint Economic Development District Contract (the "Amendment") is executed [\_\_\_\_], 2023 (the "Effective Date") by and among the City of Columbus, Ohio (the "City"), Harrison Township, Pickaway County, Ohio, a township formed and existing under the laws of the State of Ohio, through its Board of Township Trustees (the "Township"), and the Village of Ashville, Ohio, an Ohio municipal corporation (the "Village").

#### **RECITALS:**

A. Pursuant to Ohio Revised Code ("R.C.") Chapter 715, including particularly R.C. 715.72 of current law (the "JEDD Act"), the City, Township, and the Village executed the Northern Pickaway Joint Economic Development District Contract (the "Original JEDD Contract") effective August 30, 2007. A copy of the Original JEDD Contract is attached hereto as <u>Exhibit A</u> and incorporated herein by this reference. The Original JEDD Contract established the Northern Pickaway Joint Economic Development District (referred to herein as "JEDD," or the "District").

B. On or about June 2017, the City, Township and the Village executed an amendment to the Original JEDD Contract to support development of a parcel of land within the Township by Northpoint Development, LLC (together with any other amendments to the Original JEDD Contract, the "Prior Amendments").

C. The JEDD originally encompassed a portion of the Township, and now includes certain additional Township territory added pursuant to the Prior Amendments (collectively, the "Original JEDD Area"), which is depicted on the map attached as Exhibit A to the Original JEDD Contract, and as amended by the Prior Amendments, and attached hereto as <u>Exhibit B</u> and incorporated herein by this reference.

D. Pursuant to the Original JEDD Contract, the Board of Directors for the JEDD (the "JEDD Board") currently imposes a 2.50% tax on income withheld from employees working within the Original JEDD Area and on net business profits from operations within the Original JEDD Area.

E. VTRE Development, LLC ("VTRE") has acquired or plans to acquire and desires to develop a parcel of land for commercial purposes (the "Project" or "Project Area") at a site within the boundaries of the Township (the "VTRE Additional Property," which is further described on the attached <u>Exhibit C</u> and incorporated herein by this reference), provided that the appropriate economic development incentives are available to support the economic viability of the Project. The VTRE Additional Property is located outside of the Original JEDD Area. The Original JEDD Area and the VTRE Additional Property are referred to collectively here in as the "Expanded JEDD Area."

F. The City, Township, the Village and the VTRE desire to facilitate the addition of the VTRE Additional Property to the Original JEDD Area. The Expanded JEDD Area is depicted on Exhibit D hereto and incorporated herein by this reference.

G. Ohio Revised Code Section 715.72(L) and Section 5 of the Original JEDD Contract authorize the amendment of the Original JEDD Contract upon certain conditions stated therein for the purposes of adding territory to the Original JEDD Area.

H. The City, Township and the Village have complied with all procedures of the JEDD Act related to the addition of the VTRE Additional Property to the Original JEDD Area, including the public hearing and notice requirements of R.C. Section 715.72(L)(2).

I. As required by R.C. Sections 715.72(L)(3), VTRE has submitted or caused to be submitted, and the Township, the Village and the City have received the required property owner and business owner petitions (the "Petitions") necessary to add the VTRE Additional Property to the Original JEDD Area.

J. Attached as <u>Exhibit E</u> pursuant to R.C. Section 715.72(F)(3) is an updated economic development plan for the JEDD, which includes the requisite information relating to infrastructure and services for the Expanded JEDD Area under R.C. Section 715(F)(8).

K. The City, Township and the Village also wish to amend the Original JEDD Contract to clarify the JEDD Board's authority to pay costs of capital improvement projects from funds allocated therefor in the Partner Investment Reimbursement Fund.

L. Pursuant to Ordinance No. [\_\_\_\_], passed March 20, 2023, the City Council of the City has approved the execution of this Amendment. Pursuant to Resolution No. [\_\_\_\_], passed March 7, 2023, the Board of Township Trustees of the Township has approved the execution of this Amendment. Pursuant to Ordinance No. [\_\_\_\_], passed March 15, 2023, the Village Council has approved the execution of this Amendment.

**NOW, THEREFORE**, in consideration of the mutual covenants hereinafter contained and the benefit to be derived by the parties from the execution hereof, the receipt and sufficiency of which is hereby acknowledged, the parties herein agree as follows:

### Section 1. Adding the VTRE Additional Property to the JEDD.

Pursuant to Section 5 of the Original JEDD Contract and Ohio Revised Code Section 715.72, and effective on the Effective Date hereof, the Original JEDD Contract is hereby amended to include the VTRE Additional Property within the Expanded JEDD Area. The territorial boundaries of the VTRE Additional Property are depicted and identified in <u>Exhibit C</u> attached hereto and incorporated by reference into this Amendment. The territory of the Original JEDD Contract, as amended, is otherwise unchanged.

The VTRE Additional Property is located entirely within the territorial boundaries of the Township. In accordance with Ohio Revised Code Section 715.72(E), no electors reside within the VTRE Additional Property as of the date hereof.

Pursuant to the Township Resolution, the Village Ordinance, and the City Ordinance, the owners of the VTRE Additional Property each have given their respective consent to the inclusion within the Expanded JEDD Area of certain real properties depicted and identified in <u>Exhibit C</u> hereto, which also identifies the applicable zoning restrictions with respect to the VTRE Additional Property.

Exhibit A to the Original JEDD Contract, as amended, which depicts the Original JEDD Area, shall be replaced by Exhibit D hereto, which depicts the Expanded JEDD Area.

#### Section 2. Amendment to Section 10 of the Original JEDD Contract.

(i) Section 10(1)-(6) of the Original JEDD Contract is hereby amended and restated to read in its entirety as follows (with added text underlined):

"1. The Partner Investment Reimbursement Fund shall continue to exist until the JEDD Parties and the JEDD Board have been reimbursed for capital improvement projects made on behalf of and authorized by the District or any other related joint economic development districts. Capital improvement projects to be paid from Partner Investment Reimbursement Fund specifically include, but are not limited to, those projects undertaken pursuant to the Annexation Moratorium Agreement. If at any point this fund is no longer needed, all revenue generated through the income tax shall be deposited in the Partner Proceeds Fund.

2. The JEDD Parties shall develop a capital improvement plan for the District that shall detail the initial infrastructure required to support the District and identify the <u>JEDD Party party</u> that has agreed to provide such infrastructure. The capital improvement plan shall also identify infrastructure improvements made or in the process of being made prior to the establishment of the District and for which a JEDD Party or the JEDD Board is to be reimbursed.

3. The JEDD Board, in consultation with the JEDD Parties, shall update the District's capital improvement plan on a frequency to be determined by the Board, but no less frequently than every five (5) years.

4. Each JEDD Party <u>and the JEDD Board, as applicable</u>, shall be reimbursed for all project costs expended in accord with the approved capital improvement plan.

- (a) However, while it is understood that each JEDD Party and the JEDD Board, as applicable, will likely need to finance its projects, no financing costs of any JEDD Party, as defined in Section 133.01(K) of the Ohio Revised Code, are reimbursable. Each JEDD Party and the JEDD Board shall bear its own financing expense, provided that such prohibition shall not apply to any financing costs (i) of the JEDD or (ii) with respect to conduit financing of which the JEDD is a borrower, in each case solely as approved by the JEDD Board.
- (b) Columbus shall not seek reimbursement for project costs which are recovered through front foot fees paid to its water or wastewater utility. In addition, no JEDD Party will seek reimbursement for project costs that will be recovered or reimbursed through other sources such as developer assistance or reimbursement payments, or revenues from tax increment financing.

(c) Any federal or state grant funds obtained on behalf of a JEDD Party and/or the District shall be used to reduce the total cost for infrastructure investment required by the partners <u>and the JEDD Board</u> and are not eligible for reimbursement.

5. On an annual basis, each JEDD Party shall submit to the <u>JEDD</u> Board documentation for authorized capital improvement project costs incurred by the partner during the prior year. <u>The JEDD Board shall annually review its expenditures on capital improvement project costs incurred by the JEDD Board during the prior year.</u>

6. <u>The JEDD Board may, from time to time and subject to the availability of funds therefor,</u> approve and pay costs of capital improvement projects from funds on deposit in the Partner Investment Reimbursement Fund. In addition, the JEDD Board may determine to pledge certain available receipts in the Partner Investment Reimbursement Fund to financings issued for purposes of paying costs of the capital improvement plan, including but not limited to reimbursements by the JEDD Board to private property owners within the Expanded JEDD Area or assignments of such revenue to issuers of conduit financing for purposes of paying capital improvement plan costs.

To the extent monies are available within the Partner Investment Reimbursement Fund, the <u>JEDD</u> Board shall remit annually payment to the JEDD Parties <u>or to the JEDD Board</u>, as <u>applicable</u>, for documented expenses. The JEDD Parties <u>and the JEDD Board</u> assume that the revenues to this fund will not be adequate to meet the reimbursement expenses on an annual basis. All expenses not reimbursed the first year submitted shall be carried forward to future years until paid and shall be paid to the JEDD Parties <u>or the JEDD Board</u>, as <u>applicable</u>, in proportion to the outstanding amounts owed to those Parties and the JEDD Board."

(ii) The final paragraph of Section 10 of the Original JEDD Contract is hereby amended and restated to read in its entirety as follows:

"The JEDD Parties acknowledge that property taxes levied on property within the District shall be distributed in accordance with Ohio law with no portion being distributed to other parties, except for the JEDD Board. Property taxes in the District are subject to exemption as provided in Section 11 of this Agreement."

<u>Section 3.</u> <u>Remainder Unaffected</u>. Notwithstanding anything to the contrary in the Original JEDD Contract or this Amendment, the remaining provisions of the Original JEDD Contract not expressly amended or modified by this Amendment shall remain in full force and effect.

<u>Section 4</u>. <u>Counterparts</u>. This Amendment may be executed in any number of counterparts, all of which taken together shall constitute one and the same instrument, and any party to this Amendment may execute this Amendment by signing any such counterpart.

<u>Section 5.</u> <u>Captions</u>. Captions have been provided herein for the convenience of the reader and shall not affect the construction of this Amendment.

[Remainder of Page Intentionally Left Blank]

**IN WITNESS WHEREOF**, the City, Township and the Village have caused this Amendment to be executed in their respective names by their duly authorized officers or representatives, as of the date hereinabove written.

### **VILLAGE OF ASHVILLE, OHIO**

By:\_\_\_\_\_

Its: Mayor

Approved as to form:

Village Law Director

## TRUSTEES OF HARRISON TOWNSHIP, PICKAWAY COUNTY, OHIO

By:\_\_\_\_\_ Trustee

By:\_\_\_\_

Trustee

By:\_\_\_\_

Trustee

Approved as to form:

Township Law Director

## **CITY OF COLUMBUS, OHIO**

By:\_\_\_\_\_

Its: <u>Mayor</u>

Approved as to form:

Law Director

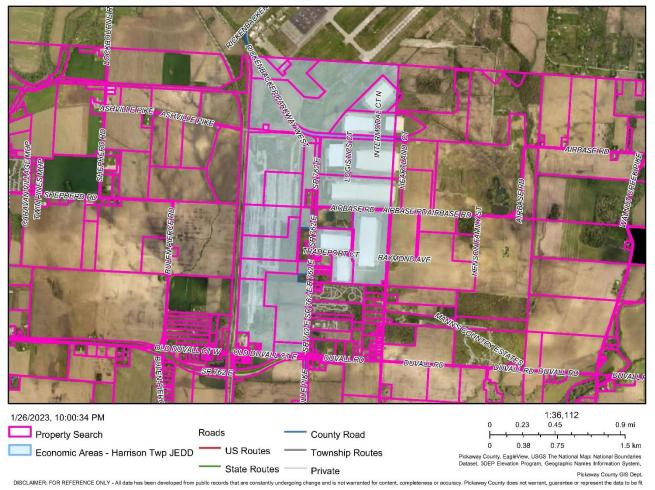
# EXHIBIT A

### ORIGINAL JEDD CONTRACT (attached hereto)

### EXHIBIT B

### **DEPICTION OF ORIGINAL JEDD AREA**

(attached hereto)



Pickaway County, Ohio

17595630v7

### EXHIBIT C

#### DESCRIPTION OF VTRE ADDITIONAL PROPERTY

(attached hereto)

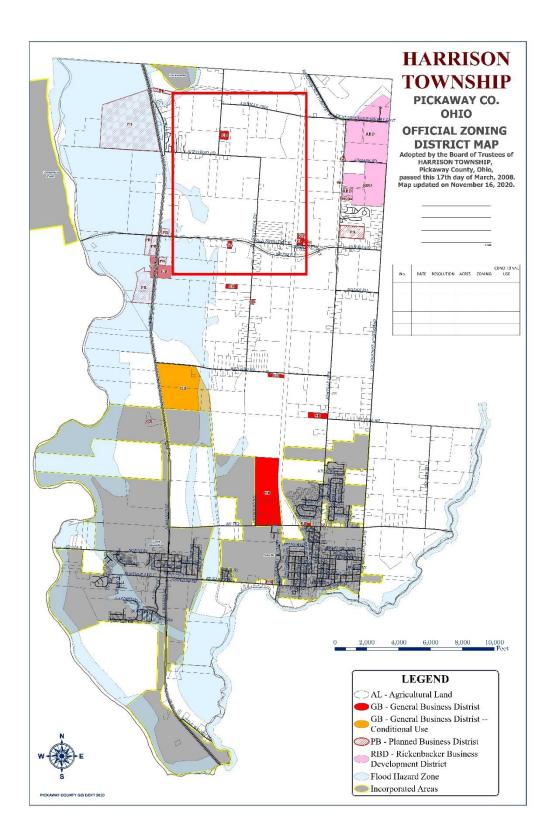
The real estate situated in the County of Pickaway and State of Ohio consisting of tax parcel D12-0-003-00-217-00 (including any subsequent combinations and/or subdivisions of such current parcel numbers) as outlined in blue:



**Pickaway County Ohio** 

Auditor's Office Pickaway County, EagleView | Esri, NASA, NGA, USGS |

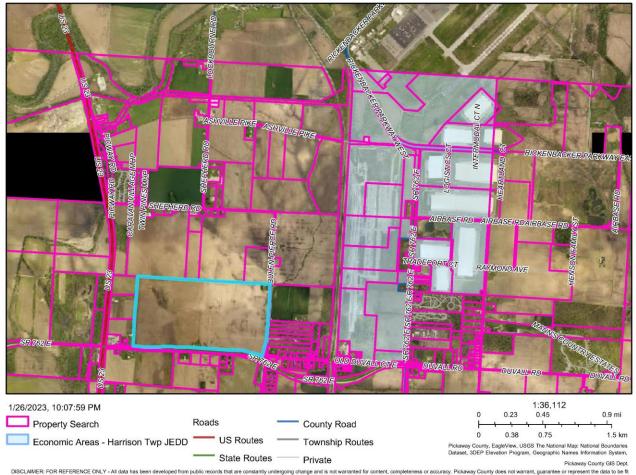
For additional ease of reference and for purposes of R.C. 715.72(L)(2), the aforementioned VTRE Additional Property is located on the Harrison Township Official Zoning District Map as indicated within the red rectangle, below:



# EXHBIT D **DEPICTION OF EXPANDED JEDD AREA**

(attached hereto)

# Expanded JEDD Area



# EXHBIT E ECONOMIC DEVELOPMENT PLAN

(attached hereto)

#### NORTHERN PICKAWAY COUNTY JOINT ECONOMIC DEVELOPMENT DISTRICT ECONOMIC DEVELOPMENT PLAN

### I. Introduction

The purpose of this plan, established pursuant to Ohio Revised Code Section 715.72(F)(3), is to set forth the objectives and strategies for the economic development of the Northern Pickaway County Joint Economic Development District (the "JEDD" or the "District"). This plan is intended to serve as a framework for District efforts to facilitate economic development in the City of Columbus (the "City"), the Village of Ashville (the "Village"), and the Township of Harrison, Pickaway County, Ohio (the "Township," and collectively with the City and the Village, the "Contracting Parties"). Given the level of growth anticipated in the area, the JEDD has determined to update its economic development plan no less frequently than every five years. This update is dated [\_\_\_\_\_], 2023.

### II. Background

The JEDD was originally created in 2007 for the purposes of facilitating and further promoting economic development projects and activities within and adjacent to the Rickenbacker Port Authority, creating or preserving jobs and employment opportunities, and improving the economic welfare of the citizens within the State of Ohio, the Contracting Parties, and the District itself. The initial term of the Northern Pickaway County Joint Economic Development District Contract (the "JEDD Contract") will extend until January 1, 2056, and provides for certain governmental services and the sharing of responsibilities for the construction of capital improvements and other infrastructure required for development within the District and the distribution of revenues among the District and the Contracting Parties.

The JEDD area encompasses prime development land needing significant infrastructure improvements in the northern area of Pickaway County, Ohio, along the border of Franklin County.

### **III.** Goals and Objectives for the Future

The Contracting Parties developed the JEDD to facilitate and encourage the future growth and economic vitality within the Northern Pickaway County JEDD area. A priority of the JEDD is to generate financial resources necessary to provide appropriate governmental services and public infrastructure in support of new development. The JEDD will distribute income tax revenues among itself and the Contracting Parties to preserve and provide needed infrastructure and community services to support current and future businesses located within the JEDD.

It is the vision of the District and the Contracting Parties to maximize the development potential within the District and encourage new and expanded economic endeavors bringing new jobs and additional income and revenues to the District, the Contracting Parties, and the constituents of each.

The District, together with the Contracting Parties, endeavor to grow the local and regional economies through development of the District. The District will work to maintain and expand business opportunities in the Village, the Township, and the City that will further advance the quality of life for area residents. It will promote high-quality development to fulfill the needs of businesses in the area as well as residents throughout the local communities.

#### A) Goals as Related to Economic Development:

- To maintain and expand community services and infrastructure to ensure a high quality of life;
- To promote existing businesses and expand the number and kinds of high quality companies in the JEDD;
- To encourage and promote businesses within the JEDD that will be compatible with the surrounding businesses;
- Encourage development that will create and retain jobs throughout the JEDD;
- Encourage development in the JEDD that will provide support services to surrounding communities; and
- Increase the tax base through the attraction of more commercial investment.

#### **B)** Economic Development Priorities:

The immediate priority of the District is to determine the appropriate infrastructure necessary to support development within the District. In November 2021, the District contracted The Kleingers Group, a civil engineering, survey, and landscape architecture firm headquartered in West Chester, Ohio, to develop a master plan for the JEDD area and other development sites near the District, depicted in Schedule A of this Economic Development Plan (the "Master Plan"). The Master Plan contemplates multiple scenarios where the District could proceed with developing the JEDD area by first starting with a single parcel within the JEDD area before proceeding to develop other parcels. The Master Plan identifies the infrastructure that would be necessary to serve each site, while also priming the rest of the JEDD area for optimal development. The District acknowledges that the Master Plan depicts options for development within the District, and that the District as they may arise, provided that such other opportunities shall be generally consistent with the nature and type of capital improvements described herein.

In accordance with prior approvals with the District, the District has partnered with, and will continue to partner with certain development projects requiring infrastructure improvements. Moving forward, the District anticipates supporting the development of large-scale industrial and commercial properties within the JEDD area by providing infrastructure, as necessary and appropriate. In the event that such a development opportunity arises, the District may use income tax revenues collected by the JEDD to pay for the costs of infrastructure improvements that support the development.

The District anticipates that the infrastructure costs contemplated in the Master Plan and/or the infrastructure costs incurred to support the development of large-scale industrial and commercial properties within the JEDD area will be funded from JEDD revenue and other publicly available sources. The District expects that such funds will become available by December 31, 2026, and that such funds will be used to pay the costs of some portion of the utility infrastructure necessary to serve at least some portion of the District by that same date. The District will likely incur additional infrastructure costs through December 31, 2032.

The District will work closely with other local governments, including the Village, the Township, the City, Pickaway County and, other public and private entities as necessary and appropriate, to provide funding for necessary infrastructure. The necessary infrastructure includes, but is not limited to the following: the improvements identified in the Master Plan, the proposed services, facilities and improvements set forth in the attached Schedule B, water mains and lines, water storage towers, sanitary sewer mains and lines, storm sewer drainage, retention and detention facilities, new roadways, improvements to existing roadways, bridges, roundabouts, street lighting, traffic signalization, sidewalks, landscaping, signage, and related improvements. The District will utilize various revenues and funding sources including federal, State and local grant opportunities; new revenues resulting from income tax collection within the District; service payments in lieu of taxes pursuant to Ohio Revised Code Sections 5709.40, 5709.41, and 5709.73; and cooperative agreements with other governmental and private entities to finance the necessary public infrastructure improvements.

To encourage economic development throughout the JEDD, each of the Contracting Parties must continue to provide necessary infrastructure and community services. Maintenance of and improvements to infrastructure are required for the upkeep of existing systems, while planning for the future requires supporting the development of long-term infrastructure plans and community service needs. The proposed services, facilities and improvements set forth in the attached Schedule B and the tax revenues described in the attached Schedule C (and the expenditure thereof) will have a direct benefit to the businesses within the JEDD boundaries.

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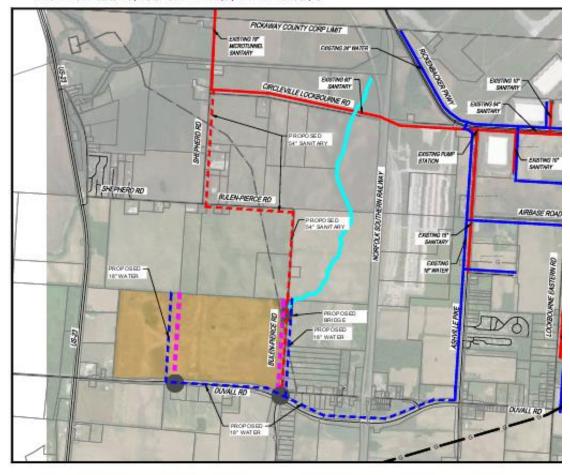
### Schedule A The Kleinger Group Master Plan<sup>1</sup>

(Attached)

<sup>&</sup>lt;sup>1</sup> The Master Plan assumes that each highlighted parcel is the "first one in," meaning that it is the first parcel to be developed within the JEDD area and bring infrastructure to serve that site in preparation of additional future development around that parcel. In the event that multiple parcels were to be developed simultaneously, it would alter the costs set forth in the Master Plan. In addition, all costs are estimates as of the date of the Master Plan.

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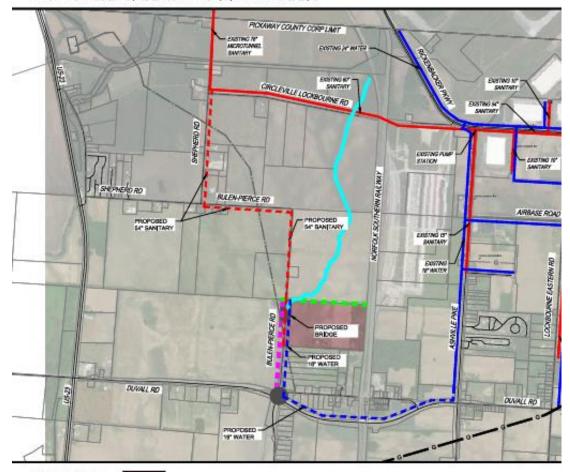
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STING SANITARY LINES	3 LANE ROAD	5400	LF	\$505.00	\$2,727,000.00
OPOSED SANITARY LINES	ROUNDABOUT	2	EACH	\$350,000.00	\$700,000.00
STING GAS TRANSMISSION PIPELINE	BRIDGE	1	EACH	\$250,000.00	\$250,000.00
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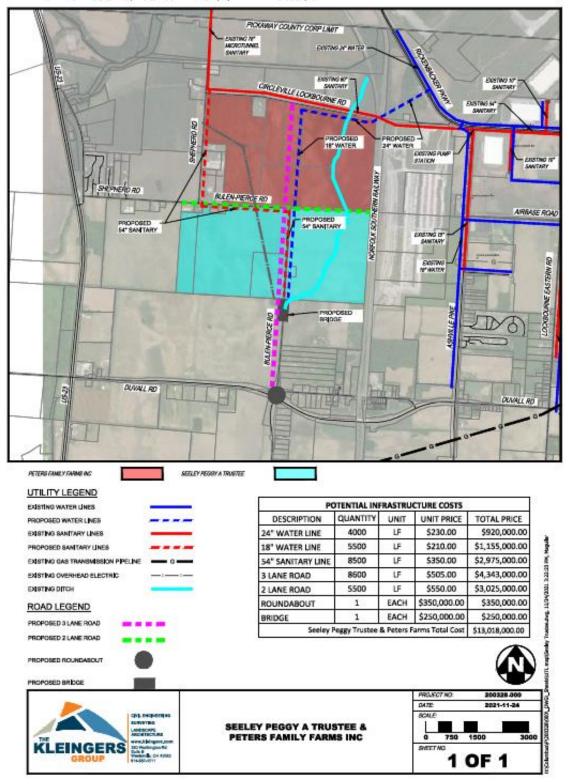
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XISTING SANITARY LINES	3 LANE ROAD	2600	LF	\$505.00	\$1,313,000.00
ROPOSED SANTARY LINES	2 LANE ROAD	2500	UF	\$550.00	\$1,375,000.00
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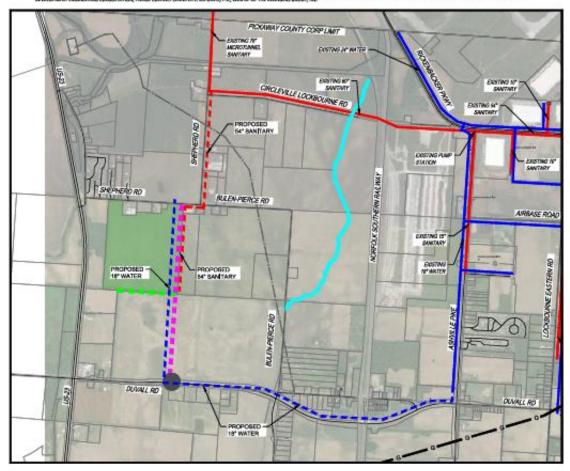
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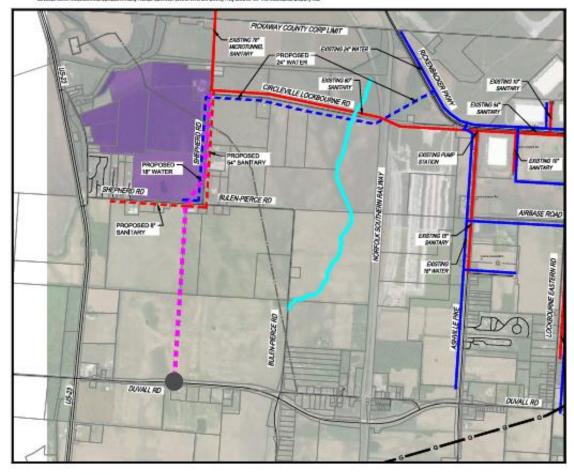
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	2 LANE ROAD	1700	UF	\$550.00	\$935,000.00
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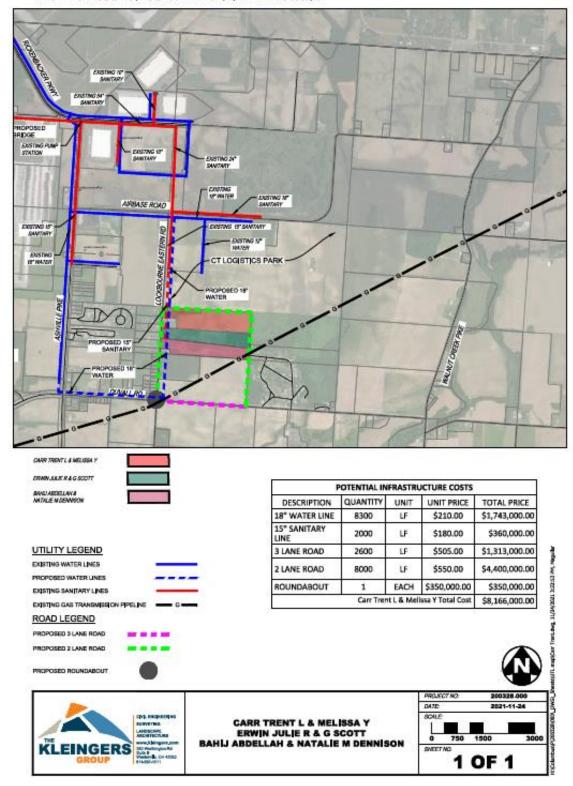
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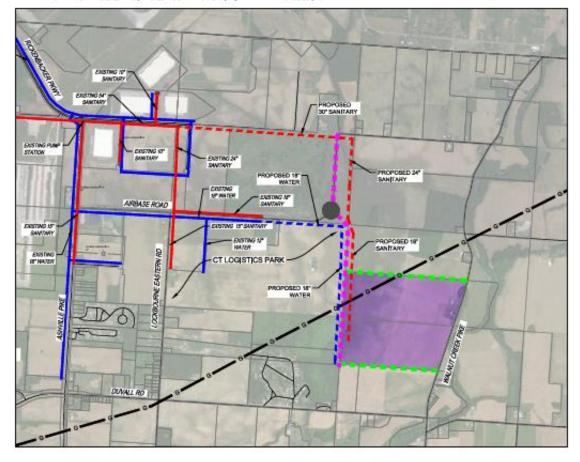


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TILITY LEGEND		DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
dsting water lines		24" WATER LINE	7000	LF	\$230.00	\$1,610,000.00
ROPOSED WATER LINES	and the second second	18" WATER LINE	3000	LF	\$210.00	\$630,000.00
ASTING SANITARY LINES		54" SANITARY LINE	4000	LF	\$350.00	\$1,400,000.00
ICPOSED SANTARY LINES	-	8" SANITARY LINE	2200	LF	\$150.00	\$330,000.00
ASTING GAS TRANSMISSION PIPELINE	-	3 LANE ROAD	8400	UF	\$505.00	\$4,242,000.00
ISTING OVERHEAD ELECTRIC		ROUNDABOUT	1	EACH	\$350,000.00	\$350,000.00
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#### INSPIRED PEOPLE 🏲 CREATIVE DESIGN 📂 TRANSFORMING COMMUNITIES



#### INSPIRED PEOPLE 📂 CREATIVE DESIGN 🃂 TRANSFORMING COMMUNITIES

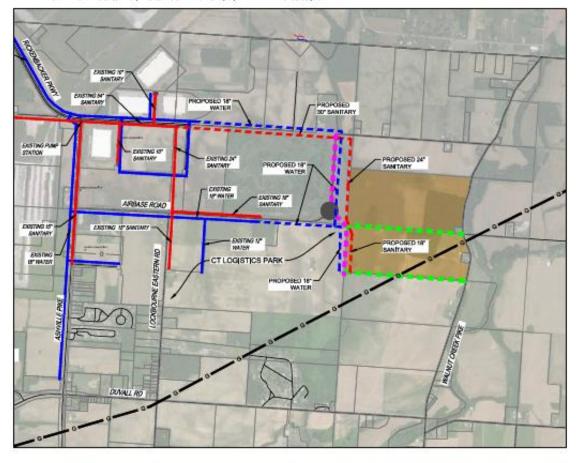


NORW JAMES R & RENE M TRUBIELS	PC	DTENTIAL IN	RASTRU	CTURE COSTS	
	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
	18" WATER LINE	6600	LF	\$210.00	\$1,386,000.00
XISTING WATER LINES	18" SANITARY LINE	3500	LF	\$210.00	\$735,000.00
ROPOSED WATER LINES	24" SANITARY LINE	2400	LF	\$230.00	\$552,000.00
	30" SANITARY LINE	5100	LF	\$250.00	\$1,275,000.00
XISTING GAS TRANSMISSION PIPELINE G	3 LANE ROAD	7000	LF	\$505.00	\$3,535,000.00
	2 LANE ROAD	6500	LF	\$550.00	\$3,575,000.00
	ROUNDABOUT	1	EACH	\$350,000.00	\$350,000.00
OAD LEGEND	Fagar	n James R & In	ne M Tru	stees Total Cost	\$11,408,000.00
				8	
				PROJECT NO: DATE:	200328-000
				SCALE	2021-11-26

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#### INSPIRED PEOPLE - CREATIVE DESIGN - TRANSFORMING COMMUNITIES

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SCANINOUGH FARMS FLP	PC	DTENTIAL INF	RASTRU	CTURE COSTS	84
	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
EXISTING WATER LINES	18" WATER LINE	11000	LF	\$210.00	\$2,310,000.00
PROPOSED WATER LIVES	18" SANITARY LINE	1500	LF	\$210.00	\$315,000.00
EXISTING SANITARY LINES	24" SANITARY LINE	2400	LF	\$230.00	\$552,000.00
PROPOSED SANTARY UNES	30" SANITARY LINE	5100	UF	\$250.00	\$1,275,000.00
EXISTING GAS TRANSMISSION PIPELINE G	3 LANE ROAD	4500	LF	\$505.00	\$2,272,500.00
	2 LANE ROAD	7000	LF	\$550.00	\$3,850,000.00
	ROUNDABOUT	1	EACH	\$350,000.00	\$350,000.00
ROAD LEGEND		Scarbro	ough Farm	s FLP Total Cost	\$10,924,500.00
	~			PROJECT NO:	200328.000

#### Schedule B Schedule for New, Expanded, or Additional Services, Facilities, and Improvements

The Contracting Parties support the development of industrial and commercial development in Pickaway County and related development. The JEDD will work with Pickaway County, the State, and the Contracting Parties to facilitate the provision of the following new, expanded, and additional services, facilities, and improvements:

Provision of capital improvements and long-term maintenance of roadways, sidewalks, intersections, signage and other public infrastructure within and adjacent to the JEDD boundaries;

Provision of capital improvements and long-term maintenance of water systems, sewer systems and other public utility infrastructure, including but not limited to infrastructure related to electric and natural gas, within and adjacent to the JEDD boundaries;

Provision of capital improvements and long-term maintenance of fiber and cable, within and adjacent to the JEDD boundaries;

Provision of capital improvements and long-term maintenance of any other improvements directly supporting non-residential development within the District or otherwise benefitting the District, including but not limited to land acquisition and acquisition, construction, operation, and maintenance of public infrastructure improvements as approved by the JEDD Board;

Provision of traffic management systems and services to allow for efficient and safe flow of vehicular and pedestrian traffic to and from and within the JEDD; and

Encouragement of economic development, job creation, and commercial development to create and retain jobs.

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### Schedule C Schedule for Collection of Income Taxes

The Board of the JEDD will levy an income tax within the JEDD in accordance with Ohio Revised Code Section 715.72 on all employee wages earned within the JEDD and all net profits of all businesses earned within the JEDD.

For each fiscal year during which the JEDD Contract is effective, the Board shall levy the income tax on employee wages earned within the District and on net profits of businesses earned with the District at a rate equal to the rate determined pursuant to Section 10 of the JEDD Contract.

The Income Tax Rate was initially established at the rate of two percent (2.0%), and is currently established at the rate of two and one half percent (2.5%) in accordance with Section 715.72(F) of the Revised Code. The rate of the income tax shall change from time to time so that it is equal to the rate being levied by the City. The Board may, by resolution, adopt any other changes to the income tax rate, so long as such changes are in compliance with Section 715.72(F) of the Revised Code.

The Board may establish procedures by which the income tax levied on employee wages earned within the JEDD is to be collected from employees employed within the JEDD or withheld by businesses located within the JEDD, and the Board shall establish procedures by which the income tax on net profits of businesses earned within the JEDD is to be collected from one or more businesses located within the JEDD. 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.

Once collected, the income tax revenue shall be used and distributed by and among the Contracting Parties and the District in accordance with Section 10 of the JEDD Contract. The income tax revenues are to be used by the JEDD, the Village, the Township, and the City to encourage and support the operations of the JEDD or to Village, the Township, or the City for general governmental services, maintaining and improving the infrastructure facilities of the JEDD and the Contracting Parties (including paying debt charges related thereto), providing safety and health services within the JEDD and within the Contracting Parties, providing urban and economic development planning, engineering, counseling, consulting, marketing and financing services for the JEDD and for the Contracting Parties, and generally improving the environment for those working and residing in the JEDD and in the Contracting Parties, and for all other purposes permitted by law.

The income tax levied by the Board pursuant to the JEDD Contract and Section 715.72(F)(5) of the Ohio Revised Code shall apply in the entire JEDD throughout the term of the JEDD Contract, notwithstanding that all or a portion of the JEDD may become subject to annexation, merger or incorporation.