



Regular Council Meeting

Tuesday, December 20, 2022 at 7:00 pm

1. Call to Order
2. Pledge of Allegiance
3. Moment of Silence
4. Roll Call
5. Persons having business before Council
6. Mayor's Report
7. Council Comments
8. Legislation

a. **Ordinance 2022-13 DROF TIF**

Attachments:

- **Ordinance 2022-13 DROF TIF** (Ordinance_2022-13_DROF_TIF.docx)

b. **Ordinance 2022-14 NPK TIF**

Attachments:

- **Ordinance 2022-14 NPK TIF** (Ordinance_2022-14_NPK_TIF.docx)

c. **Ordinance 2022-15 Smith & Oby TIF**

Attachments:

- **Ordinance 2022-15 Smith & Oby TIF** (Ordinance_2022-15_Smith__Oby_TIF.docx)

d. **Ordinance 2022-16 Temporary Appropriations 2023**

Attachments:

- **Ordinance 2022-16 Temporary Appropriations 2023** (Ordinance_2022-16_Temporary_Appropriations_2023.docx)

e. **Resolution 2022-29 RITA Rules and Regulations**

Attachments:

- **Resolution 2022-29 RITA Rules and Regulations** (Resolution_2022-29_RITA_Rules_and_Regulations.docx)

9. **Old and New Business**

10. **Motion to Enter Into Executive Session to Discuss Personnel Matters regarding appointment, promotion and/or compensation of all employees, including but not limited to, part-time employee promotion to full-time. Council**

will also discuss pending, threatened and/or imminent litigation pursuant to Ohio Revised Code Section 121.22

11. Motion to Reconvene From Executive Session

12. Adjournment

| Agenda published on 12/19/2022 at 6:15 PM

VILLAGE OF WALTON HILLS OHIO

ORDINANCE NO. 2022-13

INTRODUCED BY:

DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE VILLAGE OF WALTON HILLS, CUYAHOGA COUNTY, OHIO TO BE A PUBLIC PURPOSE; DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING SPECIFIC PUBLIC INFRASTRUCTURE IMPROVEMENTS THAT, ONCE MADE, WILL DIRECTLY BENEFIT THE PARCELS FOR WHICH IMPROVEMENT IS DECLARED TO BE A PUBLIC PURPOSE; REQUIRING ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND; AUTHORIZING COMPENSATION PAYMENTS TO THE BEDFORD CITY SCHOOL DISTRICT; AND PROVIDING RELATED AUTHORIZATIONS PURSUANT TO OHIO REVISED CODE SECTIONS 5709.40(B), 5709.42, 5709.43, 5709.832 AND 5709.85.

WHEREAS, Ohio Revised Code (“R.C.”) Section 5709.40(B) provides that this Council may, under certain circumstances, (i) declare improvement to parcels of real property located in the Village of Walton Hills (the “Village”) to be a public purpose, thereby granting to that improvement an exemption from real property taxation; (ii) designate specific public infrastructure improvements made, to be made, or in the process of being made that directly benefit, or that once made will directly benefit, the parcels for which improvement is declared to be a public purpose; and

WHEREAS, Pursuant to R.C. Section 5709.40(D)(1), said exemption may be up to one hundred percent (100%) of such improvement for up to thirty (30) years without approval of the board of education of a city, local or exempted village school district within the territory of which the improvement is or will be located if payments in lieu of taxes, as provided for in R.C. Section 5709.42, shall be paid to such school district in the amount of the taxes that would have been payable if the improvement had not been exempted from taxation; and

WHEREAS, the real property described in Exhibit A attached hereto and incorporated herein by reference (the “Property”) is located in the State of Ohio (the “State”), County of Cuyahoga (the “County”), and the Village, with each parcel of the Property referred to herein as a “Parcel” (whether as presently appearing on County tax duplicates or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interests of the Village to provide for service payments in lieu of real property taxes (“Service Payments,” as further defined below) with respect to the Property pursuant to R.C. Section 5709.42; and

WHEREAS, the Village desires to facilitate the construction of the public infrastructure improvements described in **Exhibit B** attached hereto and incorporated herein by this reference (the “Public Infrastructure Improvements”); and

WHEREAS, notice of this proposed Ordinance has been delivered to the Board of Education of the Bedford City School District (the “School District”), in accordance with and within the time period prescribed in R.C. Section 5709.83; and

WHEREAS, this Council has determined that payments in lieu of taxes shall be paid to the School District pursuant to R.C. Section 5709.42 in the amount of the real property taxes that the School District would have received if such increase in the assessed value of the Property had not been exempted from real property taxes pursuant to this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Walton Hills, County of Cuyahoga, State of Ohio that:

Section 1. The Public Infrastructure Improvements described in Exhibit B attached hereto intended to be made or caused to be made by the Village are hereby designated as public infrastructure improvements that, once made, will directly benefit the Property.

Section 2. One-hundred percent (100%) of the increase in the assessed value of each Parcel (as each may be subdivided or combined) (each of which increase in assessed value is an “Improvement” as defined in R.C. Section 5709.40) shall be a public purpose and shall be exempt from real property taxation for a period commencing for each Parcel with the first year for which an exemption is claimed by any DTE 24 exemption application, and any successor exemption application as the same may be updated by the State of Ohio, filed by the Village with respect to such Parcel that is to be filed with respect to each Parcel, and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement, or (b) the date on which the Village can no longer require Service Payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43.

Section 3. As provided in R.C. Section 5709.42, the Owner of any Parcel with an Improvement is required hereby to make annual payments in lieu of taxes to the County Treasurer of Cuyahoga County, Ohio (the “County Treasurer”) on or before the final dates for payment of real property taxes. Each such payment (including interest and penalties) shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvements if they were not exempt from taxation (with the payments in lieu of tax, including any penalties and interest, being the “Service Payments”). Pursuant to Ohio Revised Code Sections 5709.40, 5709.42, 5709.43, and 5709.82, the County Treasurer shall first distribute a portion of the Service Payments to the School District in an amount equal to 100% of the real property taxes that the School District would have received, but for the TIF Exemption, and then shall remit all remaining Service Payments to the Village for deposit in the Walton Hills Municipal Public Improvement Tax Increment Equivalent Fund (the “Fund”) established in Section 4 herein.

This Council hereby authorizes the Mayor or other appropriate officers of the Village to provide such information and certifications and execute and deliver, or accept delivery of such instruments as are necessary and incidental to collect those Service Payments and to make such arrangements as are necessary and proper for payment of the Service Payments. Any late payments shall be subject to penalty and bear interest at the then current rate established under R.C. Sections 323.121 and 5703.47, as may be amended from time to time, or any successor provisions thereto, as the same may be amended from time to time. The Service Payments shall be allocated and deposited in accordance with Sections 3 and 4 of this Ordinance.

Section 4. This Council hereby establishes, pursuant to and in accordance with the provisions of R.C. Section 5709.43, the Fund, into which shall be deposited all of the Service Payments distributed to the Village with respect to the Improvements to Parcels of the Property by or on behalf of the County Treasurer, as provided in R.C. Section 5709.42, and hereby appropriates all of the moneys deposited in the Fund from time to time to pay any costs associated with the Public Infrastructure Improvements approved by the Village, including, but not limited to, the “costs of permanent improvements” described in R.C. Section 133.15(B).

The Fund shall remain in existence so long as Service Payments are collected and used for the aforesaid purposes, subject to the limits set forth in Section 2 hereof, after which said Fund shall be dissolved in accordance with R.C. Section 5709.43(D). Upon dissolution, any incidental surplus money remaining in the Fund shall be transferred to the Village general fund as provided in R.C. Section 5709.43(D).

The Village shall distribute amounts in the Fund after each semi-annual settlement of real property taxes and in the following order of priority:

- (a) First, to pay the costs of the Public Infrastructure Improvements, including the costs of financing the Public Infrastructure Improvements, as determined by the Village; and
- (b) Second, for any other lawful purpose.

Section 5. This Council hereby authorizes the Mayor or other appropriate officers of the Village to take such actions as are necessary or appropriate to implement the transactions contemplated by this Ordinance, including the filing of one or more applications for exemption and any related forms in accordance with R.C. Section 5709.911.

Section 6. In accordance with Ohio Revised Code Section 5709.832, the Village hereby determines that no employer located in the Property shall deny any individual employment based on considerations of race, religion, sex, disability, color, national origin or ancestry.

Section 7. This Council hereby finds and determines that notice of this proposed Ordinance has been delivered to the School District in accordance with R.C. Section 5709.83, and hereby ratifies the giving of that notice.

Section 8. The Village has created the Walton Hills Tax Incentive Review Council with the membership of that Council constituted in accordance with Section 5709.85 of the Ohio Revised Code. That Council shall, in accordance with Section 5709.85 of the Ohio Revised Code, review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

Section 9. The Clerk of this Council is hereby directed to deliver, not later than 15 days after the effective date of this Ordinance, a copy thereof to the Director of the Department of Development of the State of Ohio and to further deliver to such Director, not later than March 31 of each year during which the tax exemption remains in effect, a status report outlining the progress of the project herein described.

Section 10. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including R.C. Section 121.22.

Section 11. This ordinance shall take effect and be in force at the earliest date permitted by law.

Mayor, Village of Walton Hills

Passed: _____

Attest:

Clerk of Council

EXHIBIT A

DESCRIPTION OF PARCELS AFFECTED BY THE IMPROVEMENT

The Property is the real property situated in the Village of Walton Hills, County of Cuyahoga, State of Ohio that is identified by the County Fiscal Officer of Cuyahoga County, Ohio as having the following tax parcel identification numbers, as that real property may be subdivided, combined and be designated with different parcel numbers from time to time, and as depicted in the below map and further described in the below legal description:

794-38-001



LEGAL DESCRIPTION

SITUATED IN THE VILLAGE OF WALTON HILLS, COUNTY OF CUYAHOGA AND STATE OF OHIO, AND KNOWN AS BEING PART OF ORIGINAL BEDFORD TOWNSHIP LOT NO. 97 AND BOUNDED AND DESCRIBED AS FOLLOWS: BEGINNING ON THE EASTERLY LINE OF NORTHFIELD ROAD, AS SHOWN BY THE DEDICATION PLAT RECORDED IN VOLUME 125 OF MAPS, PAGE 21 OF CUYAHOGA COUNTY RECORDS, AT ITS INTERSECTION WITH THE NORTHERLY LINE OF SAID ORIGINAL LOT NO. 97; THENCE SOUTH 00° 02' 34" EAST ALONG THE EASTERLY LINE OF NORTHFIELD ROAD 514.58 FEET TO AN IRON PIN SET IN THE NORTHERLY LINE OF LAND CONVEYED TO JOSEPH A. BURNS BY DEED DATED AUGUST 29, 1936 AND RECORDED IN VOLUME 4818, PAGE 18 OF CUYAHOGA COUNTY RECORDS; THENCE NORTH 89° 18' 51" WEST ALONG THE NORTHERLY LINE OF LAND SO CONVEYED TO JOSEPH A. BURNS AND PASSING THROUGH AN IRON PIN SET ON THE EASTERLY LINE OF NORTHFIELD ROAD (60 FEET WIDE), 45 FEET TO THE CENTER LINE OF NORTHFIELD ROAD; THENCE SOUTH 00° 02' 34" EAST ALONG SAID CENTER LINE OF NORTHFIELD ROAD, 1979.50 FEET TO ITS INTERSECTION WITH THE WESTERLY PROLONGATION OF THE NORTHERLY LINE OF LAND DESCRIBED IN THE DEED TO BEDFORD SPORTSPARK, INC., BY DEED DATED JANUARY 19, 1945 AND RECORDED IN VOLUME 5839, PAGE 247 OF CUYAHOGA COUNTY RECORDS; THENCE SOUTH 88° 15' 00" EAST ALONG SAID WESTERLY PROLONGATION AND ALONG THE NORTHERLY LINE OF LAND DESCRIBED IN THE DEED TO BEDFORD SPORTSPARK, INC., AS AFORESAID, AND BY DEED DATED APRIL 8, 1941 AND RECORDED IN VOLUME 5227, PAGE 25 OF THE CUYAHOGA COUNTY RECORDS AND PASSING THROUGH AN IRON PIN SET IN THE EASTERLY LINE OF NORTHFIELD ROAD 1028.06 FEET TO AN IRON PIN FOUND AT THE SOUTHWESTERLY CORNER OF LAND CONVEYED TO BEDFORD SPORTSPARK, INC. BY DEED DATED APRIL 21, 1949 AND RECORDED IN VOLUME 7067, PAGE 253 OF CUYAHOGA COUNTY RECORDS; THENCE NORTH 00° 01' 40" WEST ALONG THE WESTERLY LINE OF LAND CONVEYED TO BEDFORD SPORTSPARK, INC. AS LAST AFORESAID, 25.48 FEET TO AN IRON PIN SET AT THE MOST SOUTHERLY CORNER OF LAND CONVEYED TO GRANITE IMPROVEMENT COMPANY BY DEED DATED APRIL 22, 1953 AND RECORDED IN VOLUME 7859, PAGE 333 OF CUYAHOGA COUNTY RECORDS; THENCE NORTH 64° 41' 05" EAST ALONG THE SOUTHEASTERLY LINE OF LAND SO CONVEYED, 171.34 FEET TO AN IRON PIN SET ON THE NORTHERLY LINE OF LAND CONVEYED TO BEDFORD SPORTSPARK, INC., BY DEED RECORDED IN VOLUME 7067, PAGE 253 OF CUYAHOGA COUNTY RECORDS, AS AFORESAID; THENCE SOUTH 88° 15' 00" EAST ALONG THE NORTHERLY LINE OF LAND SO CONVEYED, 497 FEET TO AN IRON PIN FOUND AT THE NORTHEASTERLY CORNER THEREOF; THENCE SOUTH 00° 01' 40" EAST ALONG THE EASTERLY LINE OF LAND SO CONVEYED TO BEDFORD SPORTSPARK, INC., AS LAST AFORESAID, AND ALONG THE EASTERLY LINE OF LAND CONVEYED TO BEDFORD SPORTSPARK, INC., BY DEED RECORDED IN VOLUME 5227, PAGE 25 OF CUYAHOGA COUNTY RECORDS, AS AFORESAID, 378.48 FEET TO AN IRON PIN SET ON THE SOUTHERLY LINE OF SAID ORIGINAL LOT NO. 97; THENCE SOUTH 88° 15' 00" EAST ALONG THE SOUTHERLY LINE OF SAID ORIGINAL LOT NO. 97, WHICH IS ALSO ALONG THE DIVIDING LINE BETWEEN THE COUNTY OF CUYAHOGA AND THE COUNTY OF SUMMIT, 632 FEET TO AN IRON PIN SET; THENCE NORTH 09° 19' 47" WEST 571.09 FEET TO AN IRON PIN SET; THENCE NORTH 16° 41' 15" WEST 885.13 FEET TO AN IRON PIN SET; THENCE NORTH 20° 36' 23" WEST 955.41 FEET TO AN IRON PIN SET IN THE NORTHERLY LINE OF LAND CONVEYED TO JOSEPH A. BURNS, BY THE AFORESAID DEED; SAID IRON PIN BEING DISTANT SOUTH 89° 18' 51" EAST, MEASURED ALONG SAID NORTHERLY LINE, 1629.70 FEET FROM THE CENTER LINE OF NORTHFIELD ROAD, (60 FEET WIDE); THENCE NORTH 20° 36' 23" WEST 553.26 FEET TO AN IRON PIN SET ON THE NORTHERLY LINE OF SAID ORIGINAL LOT NO. 97; THENCE NORTH 89° 21' 14" WEST ALONG THE NORTHERLY LINE OF SAID ORIGINAL LOT NO. 97 THE DISTANCE OF 1390.35 FEET TO THE PLACE OF BEGINNING.

CONTAINING 110.9862 ACRES OF LAND, MORE OR LESS.

EXCEPTING THEREFROM THE LAND LYING WITHIN THE BOUNDS OF ALEXANDER ROAD, 80 FEET WIDE, AS SHOWN BY THE DEDICATION PLAT IN VOLUME 131 OF MAPS, PAGE 84, OF CUYAHOGA COUNTY RECORDS. PPN: 794-38-001

EXHIBIT B

DESCRIPTION OF THE PUBLIC IMPROVEMENTS

The Public Infrastructure Improvements may include, but are not limited to the following:

1. Constructing, reconstructing, extending, opening, improving, widening, grading, draining, curbing and changing of the lines and traffic patterns of roads, highways, streets, railways, bridges (including roadway, railway, and pedestrian), the continued maintenance of those public roads and highways, existing roadways adjacent to and providing ingress and egress to the Property, sidewalks, bikeways, medians and viaducts, constructing and improving surface parking lots or parking structures and related improvements, providing lighting systems, together with all appurtenances therefore;
2. Constructing and reconstructing public parks or public greenspaces, including grading, trees, park plantings, park accessories and related improvements, together with all appurtenances thereto;
3. Constructing, reconstructing and installing of public utility improvements, water distribution lines (including necessary site grading therefore), storm and sanitary sewers (including necessary site grading therefore), the continued maintenance of those water and sewer lines, water and fire protection systems, and all appurtenances thereto;
4. Constructing one or more public buildings, structures, or improvements for the purpose of providing public services, including administration, public works, parks and recreation, safety services, and other government services or for providing space for recreation, community events, community gathering, or other public activity or recreational purposes, together with all appurtenances thereto;
5. Constructing and installing streetscape improvements including trees, tree grates, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, together with all appurtenances thereto; design and traffic studies preliminary to the foregoing;
6. Designing, engineering, constructing, and improving the new infrastructure for electric, gas, telephone, and cable service, including aid to construction fees for gas, aid to construction fees for electric, with related site improvements and appurtenances thereto;
7. Acquiring real estate or interests in real estate, including related right-of ways, necessary to accomplish the improvements enumerated in clauses 1 through 6;
8. Demolition and excavation necessary to accomplish the improvements enumerated in clauses 1 through 6;

9. Professional fees related to the foregoing, including architectural, engineering, contract administration, and legal costs;
10. All inspection fees and other governmental fees related to the foregoing; and
11. Any other costs for the aforesaid Public Infrastructure Improvements as permitted by law.

The Public Infrastructure Improvements above specifically include the costs of financing the Public Infrastructure Improvements, including the items of “costs of permanent improvements” set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which “costs” specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the debt service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements.

All of the Public Infrastructure Improvements described above are hereby determined to be “public infrastructure improvements” as defined in Ohio Revised Code Section 5709.40(A)(8) and are intended to benefit the real property described in Exhibit A.

VILLAGE OF WALTON HILLS OHIO

ORDINANCE NO. 2022-14

INTRODUCED BY:

DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE VILLAGE OF WALTON HILLS, CUYAHOGA COUNTY, OHIO TO BE A PUBLIC PURPOSE; DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING SPECIFIC PUBLIC INFRASTRUCTURE IMPROVEMENTS THAT, ONCE MADE, WILL DIRECTLY BENEFIT THE PARCELS FOR WHICH IMPROVEMENT IS DECLARED TO BE A PUBLIC PURPOSE; REQUIRING ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND; AUTHORIZING COMPENSATION PAYMENTS TO THE BEDFORD CITY SCHOOL DISTRICT; AND PROVIDING RELATED AUTHORIZATIONS PURSUANT TO OHIO REVISED CODE SECTIONS 5709.40(B), 5709.42, 5709.43, 5709.832 AND 5709.85.

WHEREAS, Ohio Revised Code (“R.C.”) Section 5709.40(B) provides that this Council may, under certain circumstances, (i) declare improvement to parcels of real property located in the Village of Walton Hills (the “Village”) to be a public purpose, thereby granting to that improvement an exemption from real property taxation; (ii) designate specific public infrastructure improvements made, to be made, or in the process of being made that directly benefit, or that once made will directly benefit, the parcels for which improvement is declared to be a public purpose; and

WHEREAS, Pursuant to R.C. Section 5709.40(D)(1), said exemption may be up to one hundred percent (100%) of such improvement for up to thirty (30) years without approval of the board of education of a city, local or exempted village school district within the territory of which the improvement is or will be located if payments in lieu of taxes, as provided for in R.C. Section 5709.42, shall be paid to such school district in the amount of the taxes that would have been payable if the improvement had not been exempted from taxation; and

WHEREAS, the real property described in Exhibit A attached hereto and incorporated herein by reference (the “Property”) is located in the State of Ohio (the “State”), County of Cuyahoga (the “County”), and the Village, with each parcel of the Property referred to herein as a “Parcel” (whether as presently appearing on County tax duplicates or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interests of the Village to provide for service payments in lieu of real property taxes (“Service Payments,” as further defined below) with respect to the Property pursuant to R.C. Section 5709.42; and

WHEREAS, the Village desires to facilitate the construction of the public infrastructure improvements described in **Exhibit B** attached hereto and incorporated herein by this reference (the “Public Infrastructure Improvements”); and

WHEREAS, notice of this proposed Ordinance has been delivered to the Board of Education of the Bedford City School District (the “School District”), in accordance with and within the time period prescribed in R.C. Section 5709.83; and

WHEREAS, this Council has determined that payments in lieu of taxes shall be paid to the School District pursuant to R.C. Section 5709.42 in the amount of the real property taxes that the School District would have received if such increase in the assessed value of the Property had not been exempted from real property taxes pursuant to this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Walton Hills, County of Cuyahoga, State of Ohio that:

Section 1. The Public Infrastructure Improvements described in Exhibit B attached hereto intended to be made or caused to be made by the Village are hereby designated as public infrastructure improvements that, once made, will directly benefit the Property.

Section 2. One-hundred percent (100%) of the increase in the assessed value of each Parcel (as each may be subdivided or combined) (each of which increase in assessed value is an “Improvement” as defined in R.C. Section 5709.40) shall be a public purpose and shall be exempt from real property taxation for a period commencing for each Parcel with the first year for which an exemption is claimed by any DTE 24 exemption application, and any successor exemption application as the same may be updated by the State of Ohio, filed by the Village with respect to such Parcel that is to be filed with respect to each Parcel, and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement, or (b) the date on which the Village can no longer require Service Payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43.

Section 3. As provided in R.C. Section 5709.42, the Owner of any Parcel with an Improvement is required hereby to make annual payments in lieu of taxes to the County Treasurer of Cuyahoga County, Ohio (the “County Treasurer”) on or before the final dates for payment of real property taxes. Each such payment (including interest and penalties) shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvements if they were not exempt from taxation (with the payments in lieu of tax, including any penalties and interest, being the “Service Payments”). Pursuant to Ohio Revised Code Sections 5709.40, 5709.42, 5709.43, and 5709.82, the County Treasurer shall first distribute a portion of the Service Payments to the School District in an amount equal to 100% of the real property taxes that the School District would have received, but for the TIF Exemption, and then shall remit all remaining Service Payments to the Village for deposit in the Walton Hills Municipal Public Improvement Tax Increment Equivalent Fund (the “Fund”) established in Section 4 herein.

This Council hereby authorizes the Mayor or other appropriate officers of the Village to provide such information and certifications and execute and deliver, or accept delivery of such instruments as are necessary and incidental to collect those Service Payments and to make such arrangements as are necessary and proper for payment of the Service Payments. Any late payments shall be subject to penalty and bear interest at the then current rate established under R.C. Sections 323.121 and 5703.47, as may be amended from time to time, or any successor provisions thereto, as the same may be amended from time to time. The Service Payments shall be allocated and deposited in accordance with Sections 3 and 4 of this Ordinance.

Section 4. This Council hereby establishes, pursuant to and in accordance with the provisions of R.C. Section 5709.43, the Fund, into which shall be deposited all of the Service Payments distributed to the Village with respect to the Improvements to Parcels of the Property by or on behalf of the County Treasurer, as provided in R.C. Section 5709.42, and hereby appropriates all of the moneys deposited in the Fund from time to time to pay any costs associated with the Public Infrastructure Improvements approved by the Village, including, but not limited to, the “costs of permanent improvements” described in R.C. Section 133.15(B).

The Fund shall remain in existence so long as Service Payments are collected and used for the aforesaid purposes, subject to the limits set forth in Section 2 hereof, after which said Fund shall be dissolved in accordance with R.C. Section 5709.43(D). Upon dissolution, any incidental surplus money remaining in the Fund shall be transferred to the Village general fund as provided in R.C. Section 5709.43(D).

The Village shall distribute amounts in the Fund after each semi-annual settlement of real property taxes and in the following order of priority:

- (a) First, to pay the costs of the Public Infrastructure Improvements, including the costs of financing the Public Infrastructure Improvements, as determined by the Village; and
- (b) Second, for any other lawful purpose.

Section 5. This Council hereby authorizes the Mayor or other appropriate officers of the Village to take such actions as are necessary or appropriate to implement the transactions contemplated by this Ordinance, including the filing of one or more applications for exemption and any related forms in accordance with R.C. Section 5709.911.

Section 6. In accordance with Ohio Revised Code Section 5709.832, the Village hereby determines that no employer located in the Property shall deny any individual employment based on considerations of race, religion, sex, disability, color, national origin or ancestry.

Section 7. This Council hereby finds and determines that notice of this proposed Ordinance has been delivered to the School District in accordance with R.C. Section 5709.83, and hereby ratifies the giving of that notice.

Section 8. The Village has created the Walton Hills Tax Incentive Review Council with the membership of that Council constituted in accordance with Section 5709.85 of the Ohio Revised Code. That Council shall, in accordance with Section 5709.85 of the Ohio Revised Code, review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

Section 9. The Clerk of this Council is hereby directed to deliver, not later than 15 days after the effective date of this Ordinance, a copy thereof to the Director of the Department of Development of the State of Ohio and to further deliver to such Director, not later than March 31 of each year during which the tax exemption remains in effect, a status report outlining the progress of the project herein described.

Section 10. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including R.C. Section 121.22.

Section 11. This ordinance shall take effect and be in force at the earliest date permitted by law.

Mayor, Village of Walton Hills

Passed: _____

Attest:

Clerk of Council

EXHIBIT A

DESCRIPTION OF PARCELS AFFECTED BY THE IMPROVEMENT

The Property is the real property situated in the Village of Walton Hills, County of Cuyahoga, State of Ohio that is identified by the County Fiscal Officer of Cuyahoga County, Ohio as having the following tax parcel identification numbers, as that real property may be subdivided, combined and be designated with different parcel numbers from time to time, and as depicted in the below map:

794-34-013



EXHIBIT B

DESCRIPTION OF THE PUBLIC IMPROVEMENTS

The Public Infrastructure Improvements may include, but are not limited to the following:

1. Constructing, reconstructing, extending, opening, improving, widening, grading, draining, curbing and changing of the lines and traffic patterns of roads, highways, streets, railways, bridges (including roadway, railway, and pedestrian), the continued maintenance of those public roads and highways, existing roadways adjacent to and providing ingress and egress to the Property, sidewalks, bikeways, medians and viaducts, constructing and improving surface parking lots or parking structures and related improvements, providing lighting systems, together with all appurtenances therefore;
2. Constructing and reconstructing public parks or public greenspaces, including grading, trees, park plantings, park accessories and related improvements, together with all appurtenances thereto;
3. Constructing, reconstructing and installing of public utility improvements, water distribution lines (including necessary site grading therefore), storm and sanitary sewers (including necessary site grading therefore), the continued maintenance of those water and sewer lines, water and fire protection systems, and all appurtenances thereto;
4. Constructing one or more public buildings, structures, or improvements for the purpose of providing public services, including administration, public works, parks and recreation, safety services, and other government services or for providing space for recreation, community events, community gathering, or other public activity or recreational purposes, together with all appurtenances thereto;
5. Constructing and installing streetscape improvements including trees, tree grates, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, together with all appurtenances thereto; design and traffic studies preliminary to the foregoing;
6. Designing, engineering, constructing, and improving the new infrastructure for electric, gas, telephone, and cable service, including aid to construction fees for gas, aid to construction fees for electric, with related site improvements and appurtenances thereto;
7. Acquiring real estate or interests in real estate, including related right-of ways, necessary to accomplish the improvements enumerated in clauses 1 through 6;
8. Demolition and excavation necessary to accomplish the improvements enumerated in clauses 1 through 6;

9. Professional fees related to the foregoing, including architectural, engineering, contract administration, and legal costs;
10. All inspection fees and other governmental fees related to the foregoing; and
11. Any other costs for the aforesaid Public Infrastructure Improvements as permitted by law.

The Public Infrastructure Improvements above specifically include the costs of financing the Public Infrastructure Improvements, including the items of “costs of permanent improvements” set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which “costs” specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the debt service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements.

All of the Public Infrastructure Improvements described above are hereby determined to be “public infrastructure improvements” as defined in Ohio Revised Code Section 5709.40(A)(8) and are intended to benefit the real property described in Exhibit A.

VILLAGE OF WALTON HILLS OHIO

ORDINANCE NO. 2022-15

INTRODUCED BY:

DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE VILLAGE OF WALTON HILLS, CUYAHOGA COUNTY, OHIO TO BE A PUBLIC PURPOSE; DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING SPECIFIC PUBLIC INFRASTRUCTURE IMPROVEMENTS THAT, ONCE MADE, WILL DIRECTLY BENEFIT THE PARCELS FOR WHICH IMPROVEMENT IS DECLARED TO BE A PUBLIC PURPOSE; REQUIRING ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND; AUTHORIZING COMPENSATION PAYMENTS TO THE BEDFORD CITY SCHOOL DISTRICT; AND PROVIDING RELATED AUTHORIZATIONS PURSUANT TO OHIO REVISED CODE SECTIONS 5709.40(B), 5709.42, 5709.43, 5709.832 AND 5709.85.

WHEREAS, Ohio Revised Code (“R.C.”) Section 5709.40(B) provides that this Council may, under certain circumstances, (i) declare improvement to parcels of real property located in the Village of Walton Hills (the “Village”) to be a public purpose, thereby granting to that improvement an exemption from real property taxation; (ii) designate specific public infrastructure improvements made, to be made, or in the process of being made that directly benefit, or that once made will directly benefit, the parcels for which improvement is declared to be a public purpose; and

WHEREAS, Pursuant to R.C. Section 5709.40(D)(1), said exemption may be up to one hundred percent (100%) of such improvement for up to thirty (30) years without approval of the board of education of a city, local or exempted village school district within the territory of which the improvement is or will be located if payments in lieu of taxes, as provided for in R.C. Section 5709.42, shall be paid to such school district in the amount of the taxes that would have been payable if the improvement had not been exempted from taxation; and

WHEREAS, the real property described in Exhibit A attached hereto and incorporated herein by reference (the “Property”) is located in the State of Ohio (the “State”), County of Cuyahoga (the “County”), and the Village, with each parcel of the Property referred to herein as a “Parcel” (whether as presently appearing on County tax duplicates or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interests of the Village to provide for service payments in lieu of real property taxes (“Service Payments,” as further defined below) with respect to the Property pursuant to R.C. Section 5709.42; and

WHEREAS, the Village desires to facilitate the construction of the public infrastructure improvements described in **Exhibit B** attached hereto and incorporated herein by this reference (the “Public Infrastructure Improvements”); and

WHEREAS, notice of this proposed Ordinance has been delivered to the Board of Education of the Bedford City School District (the “School District”), in accordance with and within the time period prescribed in R.C. Section 5709.83; and

WHEREAS, this Council has determined that payments in lieu of taxes shall be paid to the School District pursuant to R.C. Section 5709.42 in the amount of the real property taxes that the School District would have received if such increase in the assessed value of the Property had not been exempted from real property taxes pursuant to this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Walton Hills, County of Cuyahoga, State of Ohio that:

Section 1. The Public Infrastructure Improvements described in Exhibit B attached hereto intended to be made or caused to be made by the Village are hereby designated as public infrastructure improvements that, once made, will directly benefit the Property.

Section 2. One-hundred percent (100%) of the increase in the assessed value of each Parcel (as each may be subdivided or combined) (each of which increase in assessed value is an “Improvement” as defined in R.C. Section 5709.40) shall be a public purpose and shall be exempt from real property taxation for a period commencing for each Parcel with the first year for which an exemption is claimed by any DTE 24 exemption application, and any successor exemption application as the same may be updated by the State of Ohio, filed by the Village with respect to such Parcel that is to be filed with respect to each Parcel, and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement, or (b) the date on which the Village can no longer require Service Payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43.

Section 3. As provided in R.C. Section 5709.42, the Owner of any Parcel with an Improvement is required hereby to make annual payments in lieu of taxes to the County Treasurer of Cuyahoga County, Ohio (the “County Treasurer”) on or before the final dates for payment of real property taxes. Each such payment (including interest and penalties) shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvements if they were not exempt from taxation (with the payments in lieu of tax, including any penalties and interest, being the “Service Payments”). Pursuant to Ohio Revised Code Sections 5709.40, 5709.42, 5709.43, and 5709.82, the County Treasurer shall first distribute a portion of the Service Payments to the School District in an amount equal to 100% of the real property taxes that the School District would have received, but for the TIF Exemption, and then shall remit all remaining Service Payments to the Village for deposit in the Walton Hills Municipal Public Improvement Tax Increment Equivalent Fund (the “Fund”) established in Section 4 herein.

This Council hereby authorizes the Mayor or other appropriate officers of the Village to provide such information and certifications and execute and deliver, or accept delivery of such instruments as are necessary and incidental to collect those Service Payments and to make such arrangements as are necessary and proper for payment of the Service Payments. Any late payments shall be subject to penalty and bear interest at the then current rate established under R.C. Sections 323.121 and 5703.47, as may be amended from time to time, or any successor provisions thereto, as the same may be amended from time to time. The Service Payments shall be allocated and deposited in accordance with Sections 3 and 4 of this Ordinance.

Section 4. This Council hereby establishes, pursuant to and in accordance with the provisions of R.C. Section 5709.43, the Fund, into which shall be deposited all of the Service Payments distributed to the Village with respect to the Improvements to Parcels of the Property by or on behalf of the County Treasurer, as provided in R.C. Section 5709.42, and hereby appropriates all of the moneys deposited in the Fund from time to time to pay any costs associated with the Public Infrastructure Improvements approved by the Village, including, but not limited to, the “costs of permanent improvements” described in R.C. Section 133.15(B).

The Fund shall remain in existence so long as Service Payments are collected and used for the aforesaid purposes, subject to the limits set forth in Section 2 hereof, after which said Fund shall be dissolved in accordance with R.C. Section 5709.43(D). Upon dissolution, any incidental surplus money remaining in the Fund shall be transferred to the Village general fund as provided in R.C. Section 5709.43(D).

The Village shall distribute amounts in the Fund after each semi-annual settlement of real property taxes and in the following order of priority:

- (a) First, to pay the costs of the Public Infrastructure Improvements, including the costs of financing the Public Infrastructure Improvements, as determined by the Village; and
- (b) Second, for any other lawful purpose.

Section 5. This Council hereby authorizes the Mayor or other appropriate officers of the Village to take such actions as are necessary or appropriate to implement the transactions contemplated by this Ordinance, including the filing of one or more applications for exemption and any related forms in accordance with R.C. Section 5709.911.

Section 6. In accordance with Ohio Revised Code Section 5709.832, the Village hereby determines that no employer located in the Property shall deny any individual employment based on considerations of race, religion, sex, disability, color, national origin or ancestry.

Section 7. This Council hereby finds and determines that notice of this proposed Ordinance has been delivered to the School District in accordance with R.C. Section 5709.83, and hereby ratifies the giving of that notice.

Section 8. The Village has created the Walton Hills Tax Incentive Review Council with the membership of that Council constituted in accordance with Section 5709.85 of the Ohio Revised Code. That Council shall, in accordance with Section 5709.85 of the Ohio Revised Code, review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

Section 9. The Clerk of this Council is hereby directed to deliver, not later than 15 days after the effective date of this Ordinance, a copy thereof to the Director of the Department of Development of the State of Ohio and to further deliver to such Director, not later than March 31 of each year during which the tax exemption remains in effect, a status report outlining the progress of the project herein described.

Section 10. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including R.C. Section 121.22.

Section 11. This ordinance shall take effect and be in force at the earliest date permitted by law.

Mayor, Village of Walton Hills

Passed: _____

Attest:

Clerk of Council

EXHIBIT A

DESCRIPTION OF PARCELS AFFECTED BY THE IMPROVEMENT

The Property is the real property situated in the Village of Walton Hills, County of Cuyahoga, State of Ohio that is identified by the County Fiscal Officer of Cuyahoga County, Ohio as having the following tax parcel identification numbers, as that real property may be subdivided, combined and be designated with different parcel numbers from time to time, and as depicted in the below map:

794-27-005

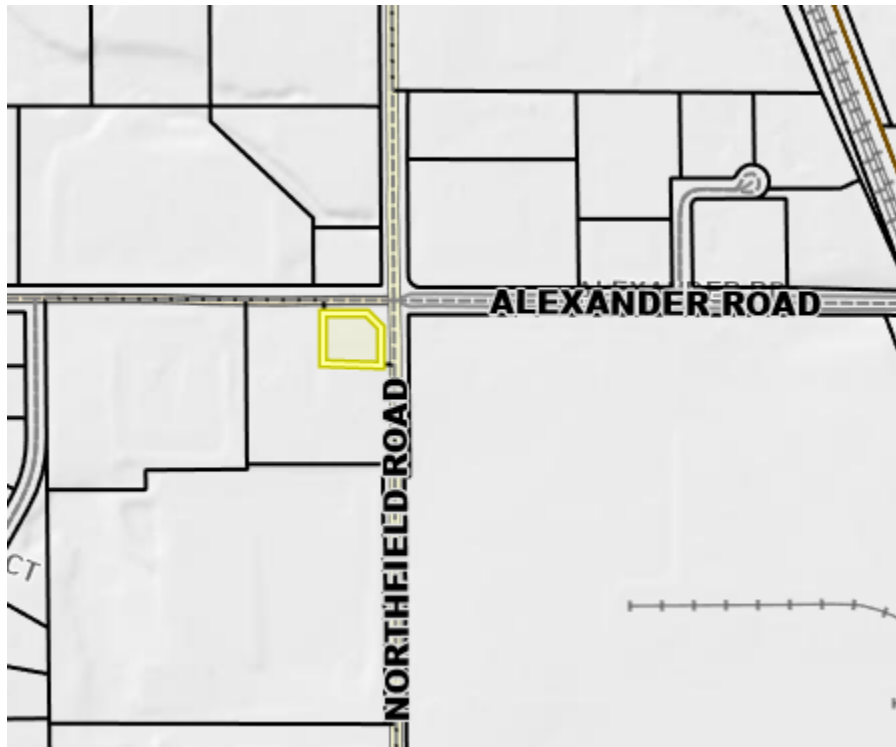


EXHIBIT B

DESCRIPTION OF THE PUBLIC IMPROVEMENTS

The Public Infrastructure Improvements may include, but are not limited to the following:

1. Constructing, reconstructing, extending, opening, improving, widening, grading, draining, curbing and changing of the lines and traffic patterns of roads, highways, streets, railways, bridges (including roadway, railway, and pedestrian), the continued maintenance of those public roads and highways, existing roadways adjacent to and providing ingress and egress to the Property, sidewalks, bikeways, medians and viaducts, constructing and improving surface parking lots or parking structures and related improvements, providing lighting systems, together with all appurtenances therefore;
2. Constructing and reconstructing public parks or public greenspaces, including grading, trees, park plantings, park accessories and related improvements, together with all appurtenances thereto;
3. Constructing, reconstructing and installing of public utility improvements, water distribution lines (including necessary site grading therefore), storm and sanitary sewers (including necessary site grading therefore), the continued maintenance of those water and sewer lines, water and fire protection systems, and all appurtenances thereto;
4. Constructing one or more public buildings, structures, or improvements for the purpose of providing public services, including administration, public works, parks and recreation, safety services, and other government services or for providing space for recreation, community events, community gathering, or other public activity or recreational purposes, together with all appurtenances thereto;
5. Constructing and installing streetscape improvements including trees, tree grates, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, together with all appurtenances thereto; design and traffic studies preliminary to the foregoing;
6. Designing, engineering, constructing, and improving the new infrastructure for electric, gas, telephone, and cable service, including aid to construction fees for gas, aid to construction fees for electric, with related site improvements and appurtenances thereto;
7. Acquiring real estate or interests in real estate, including related right-of ways, necessary to accomplish the improvements enumerated in clauses 1 through 6;
8. Demolition and excavation necessary to accomplish the improvements enumerated in clauses 1 through 6;

9. Professional fees related to the foregoing, including architectural, engineering, contract administration, and legal costs;
10. All inspection fees and other governmental fees related to the foregoing; and
11. Any other costs for the aforesaid Public Infrastructure Improvements as permitted by law.

The Public Infrastructure Improvements above specifically include the costs of financing the Public Infrastructure Improvements, including the items of “costs of permanent improvements” set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which “costs” specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the debt service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements.

All of the Public Infrastructure Improvements described above are hereby determined to be “public infrastructure improvements” as defined in Ohio Revised Code Section 5709.40(A)(8) and are intended to benefit the real property described in Exhibit A.

VILLAGE OF WALTON HILLS, OHIO

ORDINANCE NO. 2022-16

INTRODUCED BY COUNCILPERSON

AN ORDINANCE TO MAKE TEMPORARY APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF WALTON HILLS, STATE OF OHIO DURING THE FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING MARCH 31, 2023, AND DECLARING AN EMERGENCY.

WHEREAS: Appropriations must be made for current expenses and expenditures of the Village of Walton Hills to allow for the proper functioning of the Village.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF WALTON HILLS, STATE OF OHIO:

SECTION 1. That in order to provide for the current expenses and other expenditures of the Village of Walton Hills during the first calendar quarter of the fiscal year beginning January 1, 2023 and ending March 31, 2023, the following sums be and they are hereby set aside and appropriations made as follows:

General Fund:

| | |
|---|-----------|
| Security of Persons/Property – Personal Services | \$478,486 |
| Security of Persons/Property – Other | 202,223 |
| Health – Other | 875 |
| Recreation Department – Personal Services | 23,054 |
| Recreation Department – Other | 9,463 |
| Comm. Envir./Building Dept. – Personal Services | 3,975 |
| Comm. Envir./Building Dept. – Other | 5,275 |
| Engineer – Personal Services | 5800 |
| Engineer – Other | 0 |
| Basic Utility Services | 25,000 |
| Road Department – Personal Services | 28,000 |
| Road Department – Other | 24,250 |
| Mayor’s Office – Personal Services | 14,500 |
| Mayor’s Office – Other | 375 |
| Council – Personal Services | 15,500 |
| Council – Other | 125 |
| Mayor’s Court – Personal Services | 27,500 |
| Mayor’s Court – Other | 575 |
| Planning & Zoning Commissions – Personal Services | 1,688 |
| Planning & Zoning Commissions – Other | 0 |
| Law – Personal Services | 23,000 |
| Law – Other | 6,375 |
| General Government – Personal Services | 54,500 |
| General Government – Other | 294,700 |
| Transfers Out | 0 |

Total General Fund Appropriations

\$1,244,439

| | |
|--|---------------------|
| Street Construction: | |
| Road Department – Personal Services | \$148,500 |
| Road Department – Other | <u>63,400</u> |
| Total Street Construction Appropriations | \$204,431 |
| State Highway | \$0 |
| Law Enforcement Trust | \$0 |
| Motor Vehicle License Tax | \$0 |
| Police Pension | |
| Security of Persons/Property – Personal Services | \$40,000 |
| Security of Persons/Property – Other | <u>375</u> |
| Total Police Pension Appropriations | \$40,375 |
| Water Meter & Repair | \$0 |
| Mayor’s Court Computer | \$0 |
| Debt Service | \$0 |
| Veterans’ Memorial | \$0 |
| Capital Improvement | \$ 500,000 |
| TOTAL 2023 TEMPORARY APPROPRIATIONS | \$1,9996,714 |

SECTION 3. That the Fiscal Officer is hereby authorized to draw warrants on the Village Treasury for payments from the foregoing appropriation upon receiving proper certificates and vouchers; therefore, authorized by law to approve the same, or this Ordinance of Council to make the expenditures; provided that no warrants be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or Ordinance; and provided further that the appropriations for contingencies can only be expended upon approval of two-thirds (2/3) vote of Council for any lawful purposes that could not be reasonably foreseen at the time of adoption of the appropriations measure.

SECTION 4. This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this Ordinance were taken in an open meeting of this Council and that all deliberations of this Council and of any committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

SECTION 5. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare and for the further reason that said measure is necessary for the daily operation of the Village and such sums must be immediately available; wherefore, this Ordinance shall take effect and be in force upon receiving the affirmative vote of two-thirds (2/3) of all the members elected to Council, otherwise from and after the earliest period allowed by law.

PASSED: _____, 2022

DONALD KOLOGRAF, MAYOR

ATTEST: _____

ANGELA REVAY, FISCAL OFFICER

VILLAGE OF WALTON HILLS, OHIO

RESOLUTION NO. 2022-29

INTRODUCED BY COUNCILPERSON

A RESOLUTION ADOPTING THE REGIONAL INCOME TAX AGENCY (RITA) RULES AND REGULATIONS FOR ADMINISTRATION OF THE INCOME TAX CODE FOR THE VILLAGE OF WALTON HILLS, OHIO; AND DECLARING AN EMERGENCY

WHEREAS, a Regional Council of Governments was created pursuant to Ohio Revised Code Chapter 167, to foster cooperation between Ohio's municipalities; and

WHEREAS, the creation of the Regional Council of Governments was primarily to establish a central collection facility, The Regional Income Tax Agency (RITA), for the purpose of administering the income tax laws of the various participating member municipalities; and

WHEREAS, this Council found it to be in the best interest of the preservation of public peace, health or safety for the Village of Walton Hills and its inhabitants to join the Regional Council of Governments for the purpose of having the Regional Income Tax Agency administer the Village of Walton Hill's Tax Code and enter into an agreement for the same, having unanimously passed Resolution 2022-25 on September 20, 2022 and

WHEREAS, this Council now desires to adopt the Regional Income Tax Agency rules and regulations regarding the administration of said agreement;

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF WALTON HILLS, STATE OF OHIO:

SECTION 1. That, the Fiscal Officer was previously authorized to execute on behalf of the Village of Walton Hills, Ohio, an agreement with Regional Council of Governments for the administration and collections of the Village's income tax through the Regional Income Tax Agency (RITA) upon such terms as directed in the agreement, subject to any changes deemed appropriate by the Law Director and approved as to form and correctness by the Village Law Director; said agreement having been reviewed by this Council, and Resolution 2022-5 being unanimously passed by this Council on September 27, 2022.

SECTION 2. That, this agreement, shall continue to be on file with the Village Fiscal Officer, which has been reviewed by this Council, and approved subject to any nonmaterial change deemed appropriate by the Fiscal Officer and as approved to form and legality by the Village Law Director; moreover, the Fiscal Officer has previously been authorized to execute the same on behalf of the Village.

SECTION 3. That, by the passage of this resolution 2022-29, the Village of Walton Hills hereby adopts the Regional Income Tax Agency (RITA) rules and regulations for administration of the income tax code of the Village of Walton Hills.

SECTION 4. The Village Council finds and determines that all formal action of this Council concerning and relating to the adoption of this Resolution was taken in an open meeting of this Council and that all deliberations of this Council and of any committees that resulted in those formal actions were in meetings open to the public and in compliance with the law.

SECTION 5. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare for the reason stated in the preamble hereof, and provided it receives the affirmative vote of two-thirds (2/3) of the Village Council and signature of the Mayor; otherwise it shall take effect and be in force from and after the earliest period allowed by law.

DON KOLOGRAF, MAYOR

PASSED: _____, 2022

ATTEST: _____

ANGELA REVAY, FISCAL OFFICER