



Hamilton County

Board of County Commissioners

Chris Monzel
President
Phone (513) 946-4409
Fax (513) 946-4407

Greg Hartmann
Vice President
Phone (513) 946-4405
Fax (513) 946-4404

Todd Portune
Phone (513) 946-4401
Fax (513) 946-4446

Room 603
County Administration Building
138 East Court Street
Cincinnati, Ohio 45202

TDD/TTY (513) 946-4719
www.hamilton-co.org

Christian Sigman
Administrator
Phone (513) 946-4420
Fax (513) 946-4444

Jacqueline Panioto
Clerk of the Board
Phone (513) 946-4414
Fax (513) 946-4444

September 16, 2013

Mr. Lawrence Barbieri
Colerain Township Law Director
Colerain Township Admin. Building
4200 Springdale Road
Cincinnati, Ohio 45251

Dear Mr. Barbieri:

The Board of County Commissioners, at its meeting on August 21, 2013 adopted a resolution acknowledging receipt of and approving the creation of a Joint Economic Development District between the Colerain Township Trustees and the City of Cheviot.

I am enclosing a certified copy of said resolution for your records.

Very truly yours,

A large, stylized handwritten signature in black ink, reading "Jacqueline Panioto".

Jacqueline Panioto, Clerk
Board of County Commissioners
Hamilton County, Ohio

Enclosure

JP/das

On motion of Mr. Monzel, seconded by Mr. Hartmann the resolution was adopted.

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VOL 331

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RESOLUTION ACKNOWLEDGING RECEIPT OF AND APPROVING THE CREATION
OF A JOINT ECONOMIC DEVELOPMENT DISTRICT BETWEEN THE COLERAIN
TOWNSHIP TRUSTEES AND THE CITY OF CHEVIOT

BY THE BOARD

WHEREAS, on August 5, 2013 the Board of County Commissioners, Hamilton County, Ohio received a copy of the joint economic development agreement between the City of Cheviot and Colerain Township; and

WHEREAS in accordance with Sections 715.76 and 715.77, 715.77 (A) the Board has considered and reviewed the documents received; and

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners, Hamilton County, Ohio acknowledges receipt of the required documents and approves the Joint Economic Development Agreement between Colerain Township and the City of Cheviot.

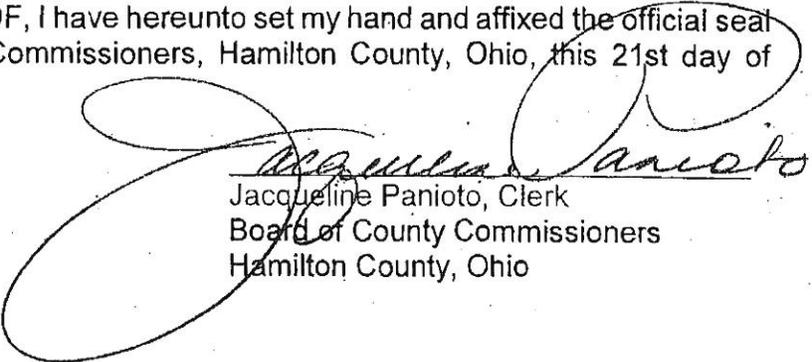
ADOPTED at a regularly adjourned meeting of the Board of County Commissioners, Hamilton County, Ohio this 21st day of August, 2013.

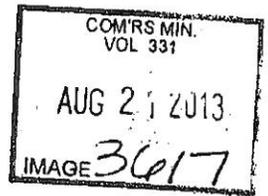
Mr. Hartmann. YES Mr. Monzel. YES Mr. Portune. YES

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution adopted by this Board of County Commissioners in session the 21st day of August, 2013.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Office of the County Commissioners, Hamilton County, Ohio, this 21st day of August, 2013.


Jacqueline Panioto, Clerk
Board of County Commissioners
Hamilton County, Ohio



COLERAIN TOWNSHIP-CITY OF CHEVIOT
JOINT ECONOMIC DEVELOPMENT DISTRICT I
CONTRACT

The contracting parties hereby enter into this Contract to create the COLERAIN TOWNSHIP Joint Economic Development District (Liberty Nursing Health Care) pursuant to lawful authority and for good and valuable consideration as more fully set forth:

1. Parties - The contracting parties are:

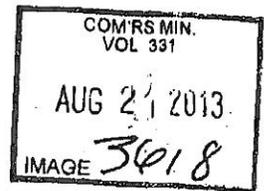
A. Colerain Township Trustees [hereinafter sometimes referred to as "Township"]
and

B. City of CHEVIOT [hereinafter sometimes referred to as "CHEVIOT"]

2. Recitals - The contracting parties are creating the COLERAIN TOWNSHIP Joint Economic Development District I [Liberty Nursing Health Care JEDD] for the purpose of facilitating economic development, to create and preserve jobs and employment opportunities, and to improve the economic welfare of the people in COLERAIN TOWNSHIP, the City of CHEVIOT, Hamilton County, the State of Ohio and in the area of the contracting parties.

The contracting parties share a common interest in facilitating economic development in the Liberty Nursing Health Care area which will bring economic development, jobs and revenue to the contracting parties and to the County and State. The parties acknowledge the economic potential of development to occur within the proposed Liberty Nursing Health Care JEDD territory. Furthermore, the parties acknowledge the benefits associated with regional cooperation and planning beyond the geographic boundaries of the contracting parties.

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3. **Authority** - This Contract is entered into pursuant to the authority of R.C. 715.72 through 715.81 and other applicable sections of the Ohio Revised Code.

4. **Location** - The COLERAIN TOWNSHIP Joint Economic Development District I [Liberty Nursing Health Care JEDD] is located entirely within COLERAIN TOWNSHIP, ~~Cher~~^{HAMILTON}mont County, Ohio. The Liberty Nursing Health Care JEDD is located at LIVINGSTON ROAD and is further described by parcel number 510-0203-0005-00.

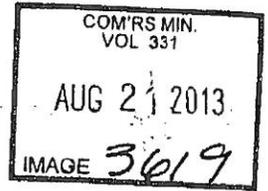
5. **Nexus** - COLERAIN TOWNSHIP is contiguous to the territory of a township, municipal corporation, or county that is contiguous to the City of CHEVIOT. The Liberty Nursing Health Care JEDD is located entirely within COLERAIN TOWNSHIP. CHEVIOT and COLERAIN TOWNSHIP are both located within Hamilton County, Ohio. Hence the geographic eligibility requirements regarding the contracting parties set forth in R.C. 715.72(C)(1) are satisfied.

6. **Liberty Nursing Health Care JEDD Criteria** - The areas to be included in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD meet all of the following criteria:

- A. The areas are located entirely within COLERAIN TOWNSHIP;
- B. No electors reside within the area on the effective date of this Contract and the area is zoned in a manner appropriate to the function of the district; and
- C. The areas do not include any parcel of land owned in fee by or leased to a non-participating municipal corporation or township.

Hence the criteria for inclusion of areas set forth in R.C. 715.73 are satisfied.

7. **Territory** - The areas to be included within the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD consist of 1 parcel and is referred to as the Liberty Nursing Health Care JEDD territory. The following area is to be included in the COLERAIN TOWNSHIP



Liberty Nursing Health Care JEDD:

LEGAL DESCRIPTIONS - See Exhibit A attached.

MAP OF TERRITORY - See Exhibit B.

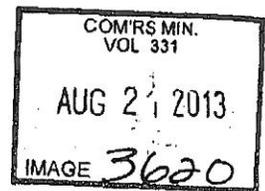
Prior to adoption, the contracting parties may consent to deletion of any portion of the territory to assure compliance with the majority petition requirements applicable to owners of property and owners of businesses to be located in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

8. **Zoning** - The Liberty Nursing Health Care JEDD territory is zoned PDR use pursuant to the COLERAIN TOWNSHIP Zoning Resolution.

TERRITORY ZONING MAP OF ALL AREAS - See Exhibit A attached.

The parties acknowledge that the above land use and zoning classifications are the best and proper available use to encourage economic development. The area is currently developing consistent with prescribed zoning classifications. This Contract shall not operate as a limitation upon Township's [i.e., Board of Trustees, Zoning Commission or Board of Zoning Appeals] authority to change zoning district classification of the Liberty Nursing Health Care JEDD territory (or any parcels contained herein), or to amend the COLERAIN TOWNSHIP Zoning Resolution, or to grant conditional use, variance, specially permitted use, or other change pursuant to the COLERAIN TOWNSHIP Zoning Resolution as currently in effect or as amended from time to time.

9. **Economic Development Plan** - The contracting parties approve and ratify COLERAIN TOWNSHIP'S Economic Development Plan for the Liberty Nursing Health Care.



JEDD territory. See Exhibit C Economic Development Plan Liberty Nursing Health Care Joint Economic Development District attached.

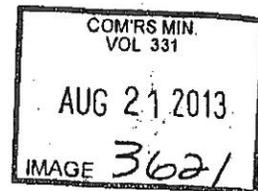
10. **Acknowledgment** - Each contracting party acknowledges entering into this Contract freely and without duress or coercion for the stated public purpose of promoting economic development, creating and preserving jobs and employment opportunities, and to improve the economic welfare of the people of Colerain Township, the City of Cheviot, Hamilton County, and the State of Ohio.

11. **Public Hearing/Approval** - Before any of the contracting parties approved this Contract, the contracting parties delivered a copy of the proposed contract to the Board of County Commissioners of each county in which a contracting party is located, i.e., Hamilton County, pursuant to R.C. 715.75(C).

The COLERAIN TOWNSHIP Trustees and the Council for CHEVIOT have each conducted public hearings after required notice and have approved their resolution and respective ordinances authorizing this Contract.

12. **Adoption** - For adoption to occur, a majority of the owners of property (land) located in the Liberty Nursing Health Care JEDD territory and a majority of the owners of businesses located in the Liberty Nursing Health Care JEDD territory shall submit their petitions supporting creation of the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD.

After adoption of the resolution and ordinances approving this Contract to create the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD, the contracting parties shall jointly file with the Hamilton County Commissioners (i.e., the legislative authority of the county



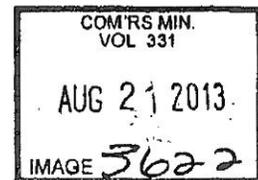
within which a contracting parties are located) all of the following documents;

- A. a signed copy of the Contract;
- B. a description of the areas to be included in the Liberty Nursing Health Care JEDD, including a map in sufficient detail to denote the specific boundaries of the areas and to indicate any zoning restrictions applicable to the areas;
- C. the economic development plan attached hereto as Exhibit C;
- D. certified copies of the ordinances and resolutions of the contracting parties relating to the Contract and Liberty Nursing Health Care JEDD;
- E. a certificate of each contracting party that the public hearings required by R.C. 715.75 were held, the date of the hearings, and evidence of publication of the notice of the hearings;
- F. a petition signed by a majority of the owners of property (land) located within the areas to be included in the Liberty Nursing Health Care JEDD; and
- G. a petition signed by a majority of the owners of businesses located in the areas to be included in the Liberty Nursing Health Care JEDD.

COLERAIN TOWNSHIP shall give timely notice (not later than ten (10) days after filing) by certified mail to:

- A. those owners of property (land) located in the areas comprising the Liberty Nursing Health Care JEDD territory who did not sign the petition; and
- B. those owners of businesses located in the areas comprising the Liberty Nursing Health Care JEDD territory who did not sign the petition.

COLERAIN TOWNSHIP Resolution No. 13-72 approving the creation of the Liberty Nursing Health Care JEDD and authorizing the proposed Contract is not required to be



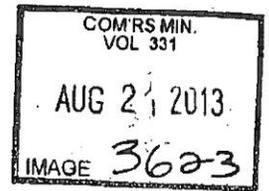
submitted to the electors of the township for approval pursuant to R.C. 715.77(A)(1) because:

- A. the resolution was approved by a unanimous vote of the members of the Board of Township Trustees;
- B. the creation of the Liberty Nursing Health Care JEDD is proposed at the request of a majority of owners of land included within the proposed district; and
- C. the territory to be included in the proposed Liberty Nursing Health Care JEDD is zoned in a manner appropriate to the function of the proposed district.

13. **Effective Date** - The creation of the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD per approval or deemed approval by the Hamilton County Commissioners shall become effective that date which is not earlier than the thirty-first (31st) day after contract approval pursuant to R.C. 715.77(A)(4).

14. **Term** - The initial term of this Contract shall commence upon the effective date and shall terminate on December 31, 2043. The contracting parties may by mutual consent extend this Contract for two (2) terms of ten (10) years each.

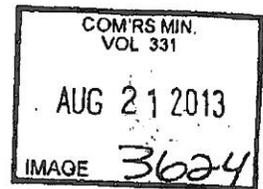
The parties acknowledge that the development opportunities to be derived from the Contract are projected to occur well into the future. Road improvements and other infrastructure expansion, long range planning, expanded service, and other catalysts for economic development associated with the Liberty Nursing Health Care JEDD may require many years for implementation and completion. In consequence, resulting economic development may not be realized until decades after the originating improvements. The initial term and additional terms provided for herein are a function of the long range nature of the intended economic development.



15. Board of Directors - Businesses will be located and persons will be working within the Liberty Nursing Health Care JEDD territory. Therefore according to R.C. 715.78(A)(1) the Liberty Nursing Health Care JEDD Board of Directors shall be composed of the following members:

	<u>Representation</u>	<u>Member</u>	<u>Initial Term</u>
A.	One member representing CHEVIOT	[Municipal Member]	1 Year
B.	One member representing Colerain Township.	[Township Member]	2 Years
C.	One member representing the owners of businesses located in the Liberty Nursing Health Care JEDD.	[Business Member]	3 Years
D.	One member representing persons working within the Liberty Nursing Health Care JEDD.	[Worker Member]	4 Years
E.	One member selected by the members designated in subparagraphs (A) through (D) above. This member shall serve as Chairperson.	[Chairperson]	4 Years

Initial terms as prescribed by R.C. 715.78(A) are indicated. Thereafter, terms for each member shall be four (4) years, each term ending on the same day of the same month of the year as the term it succeeds. A member may be reappointed, but no member shall serve more than two (2) consecutive terms on the board.



The Municipal Member may be a municipal elected official or employee; excepting however any one serving in CHEVIOT's Finance Department or supervised by or reporting to the Finance Director. The City Council shall select the municipal member.

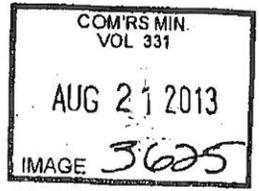
The Township Member may be a Township elected official or employee; excepting however the Township Administrator. The COLERAIN TOWNSHIP Trustees shall select the Township Member.

The Business Member, Worker Member, and Chairperson may be a resident of any of the contracting parties. The COLERAIN TOWNSHIP Trustees shall select the Business Member and the Worker Member whom shall be a business owner with a business located in the Liberty Nursing Health Care JEDD and whom shall be a person working within the Liberty Nursing Health Care JEDD respectively.

The contracting parties may by consent adopt rules pertaining to Board Member service, removal for cause, and vacancy.

The authority of the Board of Directors is limited according to statutory authority of R.C. 715.72 to 715.81 and the powers conferred by this Contract applicable to the Liberty Nursing Health Care JEDD territory. According to R.C. 715.78(D) the Board of Directors is a public body for the purposes of R.C. 121.22 [Sunshine Law] and furthermore is subject to R.C. Chapter 2744 [Political Subdivision Tort Liability and Immunity].

The members of the Board of Directors shall serve without compensation. Necessary and authorized expenses incurred in relation to Board service shall be reimbursed from Liberty Nursing Health Care JEDD funds allocated to the Board according to procedures



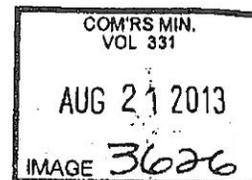
established by the contracting parties and the Board. Only actual documented costs are eligible for reimbursement.

Three Members of the Board shall constitute a quorum and any action of the Board requires concurrence of a majority in attendance. The Board shall act through the passage of resolutions. A resolution of the Board shall be effective immediately unless otherwise provided by the resolution or as required by law.

The Chairperson shall preside over meetings of the Board. Either the Chairperson or a majority of the Board may call special meetings upon at least twenty-four (24) hours advanced notice to all Members.

The Board of Directors may adopt a) policies, b) procedures, and c) advance directives which may be administered by the Chairperson acting in conjunction with the Secretary.

16. **Board Activities** - The Board shall meet at least annually to review activities affecting the Liberty Nursing Health Care JEDD including but not limited to progress on intended improvements, development activities, services to the Liberty Nursing Health Care JEDD, and reports pertaining to the Liberty Nursing Health Care JEDD, planning affecting the Liberty Nursing Health Care JEDD, adequacy of services to the Liberty Nursing Health Care JEDD, public relations, and so forth. The Board shall serve as a liaison with the private sector for the purpose of facilitating economic development within the Liberty Nursing Health Care JEDD. The Board shall serve in an advisory capacity to the contracting parties, and may make recommendations upon request of the contracting parties in furtherance of economic development within the Liberty Nursing Health Care JEDD territory. The Board shall perform such other duties as may be directed by consent of the contracting parties from time to time.



The Township's Assistant Administrator shall serve as Secretary to the Board of Directors. The Administrator shall not serve as a Member and shall not have voting privileges. In the absence of a Township Administrator, the Township may appoint a Secretary. The Secretary shall keep minutes of Board meetings and resolution meetings, and shall keep records of all Board activities, functions, and operations which shall be available for public inspection during routine Township business hours.

The Secretary upon affirmative resolution of the Board or the fiscal officer of a contracting party may review CHEVIOT's records relating to taxation from the Liberty Nursing Health Care JEDD territory; provided however, the record recipient is subject to and shall strictly comply with confidentiality provisions of R.C. 718.13 and the CHEVIOT Income Tax Codified Ordinance Section 13-14. The Secretary upon affirmative resolution of the Board may request an independent review or audit of CHEVIOT's tax collection services, and collection procedures relating to taxation from the Liberty Nursing Health Care JEDD territory. The cost of the independent review or audit shall be treated as a collection related expense payable from JEDD gross income revenues.

The Secretary is authorized to issue and receive correspondence pertaining to Board activities and shall assist the Board with scheduling of meetings, organization of information, document preparation, and such other activities that pertain to Board functions and operations. The Secretary may utilize Township facilities and Township staff in furtherance of Board activities.

The Board may enter into agreements and may establish funds and accounts in furtherance of Board activities. The Board shall establish an appropriations procedure to

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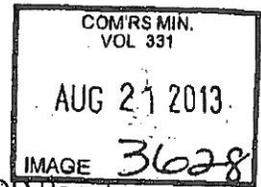
provide for the payment of operating expenses associated with Board activities and operation of the Liberty Nursing Health Care JEDD. The Board shall designate those members who may execute documents on behalf of the Board in furtherance of a resolution; provided however, any agreements with third parties shall require the signature of at least two (2) Board Members; or in the alternative, a Board Member and the Secretary.

The Board may apply for and receive and accept grants from governmental units or the private sector for Liberty Nursing Health Care JEDD related activities such as construction, maintenance, operation of any facility, research, and development for Liberty Nursing Health Care JEDD programs. The Board may also accept contributions in money or in kind for Liberty Nursing Health Care JEDD related activities.

The Board may purchase insurance for property, casualty loss, or liability, and may participate in risk management pools or defense organizations regarding Liberty Nursing Health Care JEDD activities.

The Board does not have authority to borrow money or to issue notes or bonds, or to assign, pledge, hypothecate, or encumber tax revenue without consent of the contracting parties.

The Board is authorized to do all acts and things necessary or convenient to carry out the powers granted in the Contract including, but not limited to, granting tax credits pursuant to ORC §718.51, §718.151, and other pertinent sections of the Ohio Revised Code. If the Board's authority is unclear or if the Board desires expanded authority, the Board may request clarification of authority or additional authority from the contracting parties by consent.

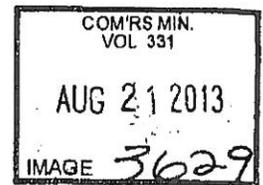


17. **Income Tax** - This contract grants the Liberty Nursing Health Care JEDD Board of Directors power to adopt a resolution to levy an income tax within the entirety of the Liberty Nursing Health Care JEDD territory at a maximum rate of two (2%) percent based on:

- a. income earned by persons working within the Liberty Nursing Health Care JEDD (the "Earnings Tax Portion");
- b. net profits of businesses located within the Liberty Nursing Health Care JEDD (the Net Profits portion). The income tax of the district shall follow the provisions of Chapter 718 of the Revised Code, except that no vote shall be required. (See Section 715.74(C)(a)).

The resolution levying an income tax shall require the contracting parties to annually set aside a percentage of the amount of the income tax collected for the long-term maintenance of the Liberty Nursing Health Care JEDD; provided, however, the amount set aside shall not exceed \$1,000.00 annually without consent of the contracting parties. Not earlier than one (1) year after the effective date of the Liberty Nursing Health Care JEDD, the Board of Directors, with written consent of the contracting parties, may increase or decrease the rate of taxation on a prospective basis in an amount as the contracting parties agree to in writing; provided, however, that the applicable rate of taxation shall not exceed the lesser of the rate of the municipal income tax then levied by CHEVIOT or two (2%) percent.

The resolution levying the income tax shall be consistent with the provisions of the City of CHEVIOT Income Tax Ordinance No. 1314, as it may be amended from time to time; subject however to exceptions, limitations, or other provisions in this Contract or according to law. The Board may designate those provisions of the CHEVIOT Income Tax Ordinance, as it

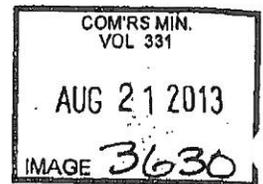


may be amended from time to time, which are not applicable to taxation within the Liberty Nursing Health Care JEDD; provided, however, that the Board may not exceed the taxing authority permitted by the CHEVIOT Income Tax Ordinance without consent of the contracting parties.

The income tax is effective and collection shall commence on the first day of the month following the Board's adopting resolution, unless extended by action of the JEDD not to exceed ninety (90) days after said resolution.

Any contracting party may request an independent audit of any aspect of revenue collection and distribution; provided, however, that the party requesting the audit shall bear the expense of audit, if applicable.

CHEVIOT shall administer, collect, and enforce the income tax on behalf of the Liberty Nursing Health Care JEDD. CHEVIOT's Director of Finance or his designee shall serve as the Tax Administrator of the income tax derived from the Liberty Nursing Health Care JEDD and shall be responsible for the receipt, safekeeping, accounting, and investment of income tax revenues pending disbursement. All receipts shall be deposited to a separate Liberty Nursing Health Care JEDD account that shall not be co-mingled with revenue from other sources. Earnings on the Liberty Nursing Health Care JEDD account and investments related thereto shall be added to the account. The Tax Administrator has authority to grant refunds and to compromise claims for tax, penalties, and interest. The Tax Administrator has authority to commence legal proceedings pertaining to delinquent tax collection and enforcement, and declaratory judgment regarding disputed interpretation and applicability of the CHEVIOT Income Tax Ordinance within the Liberty Nursing Health Care JEDD. The Tax Administrator is



authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of duties. The Tax Administrator is designated to be an interested party and is authorized to commence and defend legal proceedings in the name of the Liberty Nursing Health Care JEDD in any way pertaining to the income taxation within the Liberty Nursing Health Care JEDD.

The Tax Administrator shall report quarterly to the Board and contracting parties regarding receipt and distribution of income tax revenue including amounts retained in escrow. The Tax Administrator shall furthermore report quarterly regarding Liberty Nursing Health Care JEDD operating income and expenses for the preceding quarter and shall provide short term and long range projections concerning anticipated income and expenses associated with Liberty Nursing Health Care JEDD operations. The Tax Administrator shall provide monthly reports to the Secretary regarding all revenue with taxpayer sources. Such monthly reports shall be subject to confidentiality covenants as more fully set forth.

The Tax Administrator shall pay one (1%) per cent of the gross income tax revenue into escrow. Escrow proceeds may be utilized to pay refunds, and in general to balance accounts. In the event of an escrow deficiency, the Tax Administrator may invoice the contracting parties according to their pro rata distribution to satisfy the deficiency. Invoices for deficiency are due and payable within thirty (30) days from notice. At the end of each calendar year any escrow surplus shall be distributed as part of the net income tax revenue.

The levy of the income tax is necessary to effectuate the purpose of this Contract and after once levied any disruption of the distribution of the tax would prevent the parties from fulfilling their obligations under this Contract and may cause financial hardship. Therefore, once



the income tax is levied, the Board of Directors is not authorized to cease the levy of the income tax unless authorized by amendment of this Contract.

For purposes of this Contract, "Net Revenues" means the gross proceeds of the collection of the net profit portion of the Liberty Nursing Health Care JEDD income tax and earnings tax portion of the Liberty Nursing Health Care JEDD less (i) the amount allocated for the long-term maintenance of the Liberty Nursing Health Care JEDD as provided in the second paragraph of this Section 17, (ii) the amount placed in escrow as provided in the eighth paragraph of this Section 17, and (iii) the amount necessary to pay the costs of administering, collecting and enforcing the income tax whether incurred by the City or by a municipal income tax collection and administration agency in accordance herewith and with the tax administration agreement between the City and the Liberty Nursing Health Care JEDD. This definition is applicable to the total income tax.

The Tax Administrator is authorized and may contract on behalf of the Liberty Nursing Health Care JEDD with a municipal income tax collection and administration agency (such as the Regional Income Tax Agency, "RITA") to perform the administration, collection and enforcement duties relating to the Liberty Nursing Health Care JEDD income tax as set forth in this Contract. The fees and expenses of such an agency shall be deducted from the Liberty Nursing Health Care JEDD income tax revenues and paid to such agency prior to distribution of those revenues as set forth in this Contract.

18. **Primacy** - The Liberty Nursing Health Care JEDD territory shall have primacy over residential status relating to collection of the income tax derived from individual earnings within the Liberty Nursing Health Care JEDD notwithstanding provisions of the CHEVIOT Income Tax Ordinance which may be adopted to the contrary.

19. **Revenue Distribution-** Net tax revenue from the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD shall be paid at least monthly to COLERAIN TOWNSHIP and the City of CHEVIOT, according to the following formula:

CITY OF CHEVIOT: 10% of Net Revenues

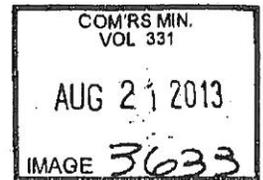
COLERAIN TOWNSHIP: 90% of Net Revenues

20. **Allocation -** The contracting parties shall allocate a prorated portion of net income tax revenue to the Board of Directors adequate to meet operating expenses; provided, however, that the amount allocated shall not exceed \$1,000.00 annually without consent of the contracting parties.

21. **Contributions -** In furtherance of the economic development of the Colerain Township Liberty Nursing Health Care JEDD the contracting parties shall undertake with diligence the following improvements and services. The contracting parties acknowledge that priorities may shift according to actual experience. The contracting parties shall cooperate with the common objective of facilitating economic development and serving public needs. The allocation of responsibilities is intended to be fair and equitable in relation to net tax revenue distribution:

A. **Township -**The Township shall reimburse the developer for the construction and improvement of a sanitary sewer extension in the District and will provide for such infrastructure it deems appropriate to provide an improved transportation network to benefit the Liberty Nursing Health Care JEDD.

The Township shall furthermore provide expanded public services to the Liberty Nursing Health Care JEDD, for example, police protection, fire protection, civil defense, local government, administration, and so forth commensurate with economic growth.



The Township expects to provide superior level of services in order to attract development and to support commerce once it is established. Participating in Liberty Nursing Health Care JEDD revenues may enable Township expenditures in furtherance of improvements which are already planned.

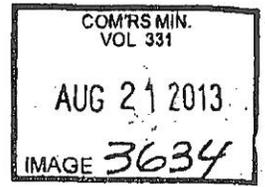
Intended contributions assume adequacy of net tax revenues, anticipated revenues, funding from other sources, and availability of financing upon acceptable terms in order to provide necessary funding for projects and services. As of the date of commencement of the Contract, the contracting parties do not have specific revenue projections and final construction estimates to enable defined improvements and improvement schedules.

Nevertheless, the contracting parties shall exercise due diligence in planning for improvements and undertaking construction in furtherance of economic development to benefit the Liberty Nursing Health Care JEDD, the contracting parties, Hamilton County, and the State of Ohio.

B. CHEVIOT - CHEVIOT shall upon request of the Liberty Nursing Health Care JEDD Board provide financial services to the Secretary for analysis of economic activity affecting the Liberty Nursing Health Care JEDD.

The scope of services is limited to utilization of CHEVIOT's available personnel. The services contemplated by this section are limited to collections, distribution and a review and analysis of economic activity pertaining to the Liberty Nursing Health Care JEDD. CHEVIOT has established departments with capable personnel and is able to provide these limited services in furtherance of its participation.

C. If the income tax levied by the Liberty Nursing Health Care JEDD Board pursuant to this Contract is determined to be invalid or unenforceable pursuant to a final,



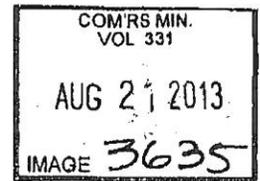
non-appealable judgment of a court of competent jurisdiction or by act of law, the contracting parties have no further duty to make aforesaid contributions under this Contract.

22. **Financing** - This Agreement shall not be construed as a limitation upon the contracting parties to use tax increment financing, improvement districts, special assessments, or other public financing mechanisms which are available, or which may become available, to fund capital improvements, maintenance, or other costs associated with contributions (e.g., road projects). Furthermore, this Contract shall not be construed to restrict any of the contracting parties from requiring any property owner, operator, or developer (as the case may be) to construct internal improvements such as roads, utilities, or surface water detention, or to participate in the cost in whole or in part of public improvements necessitated by development activity or expanded usage as a condition of approving the proposed activity. In furtherance of the economic development plan, the contracting parties may exercise lawful authority for public acquisition when necessary or appropriate to carry out projects and improvements inside and outside of the Liberty Nursing Health Care JEDD territory.

23. **Facility Ownership** - Public facilities including interests in real property which are acquired, developed, or constructed by a contracting party in furtherance of this Contract shall be owned, operated, and maintained by that contracting party, unless otherwise agreed. Termination or expiration of the Contract shall not affect ownership of public facilities including interests in real property located within the Liberty Nursing Health Care JEDD territory regardless of method of acquisition or contract purpose pertaining thereto.

24. **Third Party Service Providers**

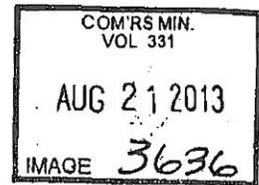
A. **Water** - The City of Cincinnati supplies public fresh water distribution to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township



may establish special assessment procedures for the levy and collection of assessments to recover the costs associated with capital improvements to the water distribution system which may become necessary to support development. In addition, the Township may enter into inter-governmental agreements and third party developer compensation agreements in furtherance of extending adequate supply of water to the Liberty Nursing Health Care JEDD.

B. **Sanitary Sewer** - The Metropolitan Sewer District supplies sanitary sewer service to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township may establish special assessments procedures for the levy and collection of special assessments to recover the cost of capital improvements to the sanitary sewer system which may become necessary to support development. In addition, the Township may enter into inter-governmental agreements and third party developer compensation agreements in furtherance of providing adequate, sanitary sewer service to the Liberty Nursing Health Care JEDD.

C. **Electric and Gas Service** - Duke Energy (fka Cincinnati Gas & Electric) is the utility supplier of electric and natural gas to the Liberty Nursing Health Care JEDD territory. To the extent permitted by law, the contracting parties may enter into reimbursement agreements associated with relocating utility distribution lines or other fixtures for road improvements or other public improvements. Deregulation of utilities may enable new opportunities associated with purchase and supply of energy (i.e., electric and natural gas). The contracting parties shall cooperate with one another in undertaking new ventures, investigating new technologies, conservation programs, and financial programs in furtherance of extending adequate energy at competitive rates to the Liberty Nursing Health Care JEDD territory.



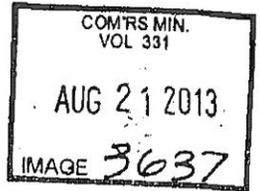
25. **Annexation** - CHEVIOT shall not annex any property located in COLERAIN TOWNSHIP so long as this Contract is in effect. The contracting parties shall cooperate in resisting any annexation, merger, or consolidation process involving COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory to any third party governmental unit or political subdivision (i.e., other township or municipality); provided however, CHEVIOT is not required to be a party to litigation or to participate in litigation expense with regard to any annexation, merger, or consolidation process involving COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

26. **Real Property Taxation** - The creation of the Liberty Nursing Health Care JEDD shall not be construed to affect real property taxation within the Liberty Nursing Health Care JEDD territory and shall not affect the Township's distributive share of real property tax revenue.

27. **Filing** - The COLERAIN TOWNSHIP Administrator shall file this Contract with the Director of Development after it becomes effective.

28. **Recording** - The COLERAIN TOWNSHIP Administrator shall record this Contract, together with certified copies of the resolution and ordinances of the contracting parties approving the contract, with the Hamilton County Recorder after it becomes effective.

29. **Integration** - The Contract (upon final approval as revised) with attached exhibits and materials incorporated by express reference represents the entire agreement of the parties and supersedes prior drafts and negotiations. The parties and their respective successors, assigns and transferees, agree to execute any further contracts, agreements, documents or instruments as may be reasonably necessary to effectuate the purpose and



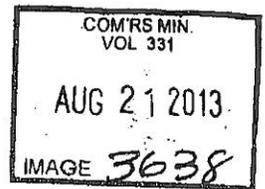
intent of this Contract. To the extent permitted by this Contract, and in compliance with all laws and resolutions and ordinances controlling this Contract, the parties and their respective successors, assigns and transferees, specify that any amendment must be in writing and signed by the applicable parties.

30. **Amendment** - The contracting parties may amend the Contract to add areas to the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD in compliance with R.C. 715.761, or as said section may be amended from time to time. Amendment to add areas requires unanimous consent of the contracting parties

The contracting parties reserve the right to amend any provision of the Contract from time to time and to provide Board directives upon approval of all contracting parties. In no event will any amendment increase the rate of taxation above two (2%) percent. Furthermore, one or more of the contracting parties may enter into independent inter-governmental agreements with one or more contracting parties or non-contracting parties which may be consistent with and in furtherance of the economic development plan and the public purpose stated in this Contract.

31. **Consent** - Any consent of the contracting parties pursuant to this Contract or in furtherance of performance thereof shall be in writing with the concurrence of all contracting parties.

32. **Default** - Non-performance of a contractual duty, unless excused by consent or by operation of law shall constitute a default. A contracting party who questions another party's ability to perform may request adequate assurances in lieu of declaring a default. Any party who contends the existence of a default shall provide notice declaring default to the other contracting parties. A defaulting party shall have sixty (60) days in which to cure the



default or to indicate action intended to cure the default by substantial performance as soon as practicable.

In the event that a default is not cured, the party who contends the existence of a default may initiate legal proceedings. In the alternative to judicial legal proceedings, the contracting parties may consent to alternative dispute resolution. The parties acknowledge that specific performance and other equitable remedies may be appropriate to assure Contract performance due to the potential for irreparable harm upon a default.

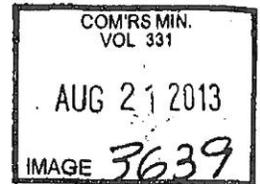
33. **Force Majeure** - Performance of contractual duty is excused to the extent that an event or occurrence beyond the control of a contracting party (e.g., act of God, intervening action of independent governmental authority, act of war, riot, labor stoppage or strike, national or regional tragedy, and so forth) makes performance impossible or impracticable so long as the affected contracting party did not control the circumstance, or anticipate and accept the risk.

34. **Venue** - The contracting parties stipulate that Hamilton County Court of Common Pleas shall have exclusive venue over legal proceedings between the contracting parties.

35. **Termination** -

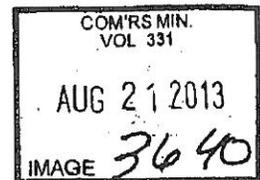
a. This Contract may be terminated by consent of the contracting parties; provided however the following conditions precedent are applicable before termination is effective:

1. The legislative actions of the contracting parties must become effective within ninety (90) days of one another;



2. The termination shall not become effective sooner than ninety (90) days after the last of the contracting parties' action in furtherance of termination becomes effective; and
 3. The termination agreement shall provide for distribution (if applicable) of the undistributed income tax revenue derived from the Liberty Nursing Health Care JEDD to the parties to this Contract.
- b. In the event that any improvement projects associated with the Liberty Nursing Health Care JEDD are incomplete as of the effective date of termination, the contracting parties shall provide for payment of their respective contract obligations associated with such projects which may become due after termination.
 - c. Unilateral withdrawal from the Contract by any contracting party is prohibited.
36. Notices - All notices or required communications among the contracting parties shall be in writing and shall be sent via U.S. mail or by courier with delivery receipt as follows:
- A. **COLERAIN TOWNSHIP Trustees**
Colerain Township Administration Building
4200 Springdale Rd.
Cincinnati, OH 45251

Attn: Township Administrator, James Rowan



With a copy to: Colerain Township Law Director:
Lawrence E. Barbieri, Esq.
Schroeder, Maundrell, Barbieri & Powers
5300 Socialville Foster Road, Suite 200
Mason, Ohio 45040

B. CITY OF CHEVIOT
3814 Harrison Avenue
Cheviot, Ohio 45211

Attn: Mayor Samuel D. Keller

With a copy to: City of Cheviot Law Director :
Mark G. Waters, Esq.
via email: mwaters@cheviot.org

A contracting party may designate a substitute or additional contacts. Any communications disseminated via electronic media (e.g., facsimile, E-MAIL) or other media shall not be effective unless confirmed in writing.

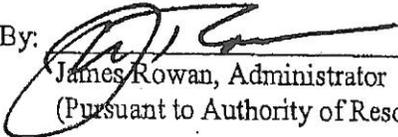
The parties may dispense with written notice as a condition to any action by written consent or agreement.

37. Severability - The unenforceability of any term or covenant of this Contract shall not affect the enforceability of the remaining terms and covenants.

38. Captions - Paragraph captions are provided for convenience and are not intended to affect interpretation or application of the Contract covenants.

INTENDING TO BE LEGALLY BOUND, the COLERAIN TOWNSHIP Trustees and the City of CHEVIOT, have caused this Contract to be duly executed by their authorized officers.

COLERAIN TOWNSHIP BOARD OF
TOWNSHIP TRUSTEES

By: 
James Rowan, Administrator
(Pursuant to Authority of Resolution No. 13-72)

COMRS MIN.
VOL 331
AUG 21 2013
IMAGE 3641

L. E. Barbieri
Lawrence E. Barbieri,
Colerain Township Law Director

STATE OF OHIO
COUNTY OF HAMILTON:

Before me, a Notary Public, in and for said county, personally appeared the above-named COLERAIN TOWNSHIP TRUSTEES, County of Hamilton, State of Ohio, by their duly appointed Township Administrator, James Rowan, by authority of Resolution No. 13-72 who acknowledged that he did sign the foregoing instrument and the same is the free act and deed of said Township Trustees and the free act and deed of his personally and as such duly appointed Township official.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal, this 5th day of AUGUST, 2013.



John Michael Milligan
Attorney At Law Notary Public

NOTARY PUBLIC
STATE OF OHIO CITY OF CHEVIOT, OHIO

My Commission Has
No Expiration Date
Section 147.03 O.R.C.

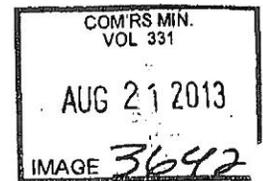
Samuel D Keller
Samuel D. Keller, Mayor
(Pursuant to authority of Ordinance No. 13-14)

Mark G. Waters
Mark G. Waters, Law Director
City of Cheviot, Ohio
STATE OF OHIO
COUNTY OF HAMILTON:

Before me, a Notary Public, in and for said county, personally appeared the above-named CITY OF CHEVIOT, State of Ohio, by its duly authorized Mayor, Samuel D. Keller, by authority of Ordinance No. 13-14, who acknowledged that he did sign the foregoing instrument and the same is the free act and deed of said City and the free act and deed of him personally and as such duly appointed City official.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal, this 2nd day of July, 2013.

Mark G. Waters
Notary Public
Mark G. Waters
Attorney at Law
My Commission has no expiration



JULY 1, 2010

LEGAL DESCRIPTION
19.2698 ACRES

SITUATE IN SECTION 14, TOWN 2, ENTIRE RANGE 1, COLERAIN TOWNSHIP, HAMILTON COUNTY, OHIO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

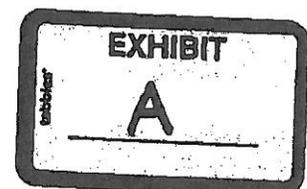
BEGINNING AT AN EXISTING 1" IRON BAR AT THE NORTHEAST CORNER OF GRACE ACRES SUBDIVISION AS RECORDED IN PLAT BOOK 358, PAGE 57 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, SOUTH 05°15'18" WEST, 191.18 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE LEAVING THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, NORTH 81°11'39" WEST, (PASSING A SET 5/8" IRON PIN AND CAP AT 1275.87 FEET) 1,305.92 FEET TO A POINT IN THE CENTERLINE OF LIVINGSTON ROAD, SAID POINT BEING WITNESSED BY AN EXISTING P.K. NAIL WHICH IS 0.39 FEET EAST; THENCE ALONG THE CENTERLINE OF LIVINGSTON ROAD, NORTH 05°24'51" EAST, 627.75 FEET TO A SET MAG NAIL AT THE INTERSECTION OF THE CENTERLINE OF LIVINGSTON ROAD AND THE SOUTHERLY LIMITED ACCESS RIGHT OF WAY OF CROSS COUNTY HIGHWAY (S.R. 126/RONALD REAGAN HIGHWAY); THENCE LEAVING THE CENTERLINE OF LIVINGSTON ROAD ALONG THE SOUTHERLY LIMITED ACCESS RIGHT OF WAY OF CROSS COUNTY HIGHWAY (S.R. 126/RONALD REAGAN HIGHWAY) THE FOLLOWING THREE COURSES AND DISTANCES, SOUTH 76°33'09" EAST, 277.94 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE SOUTH 87°57'41" EAST, 451.00 FEET TO A SET 5/8" IRON PIN AND CAP AND SOUTH 82°55'31" EAST, 577.06 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE SOUTH 05°18'47" WEST, 484.82 FEET TO THE PLACE OF BEGINNING.

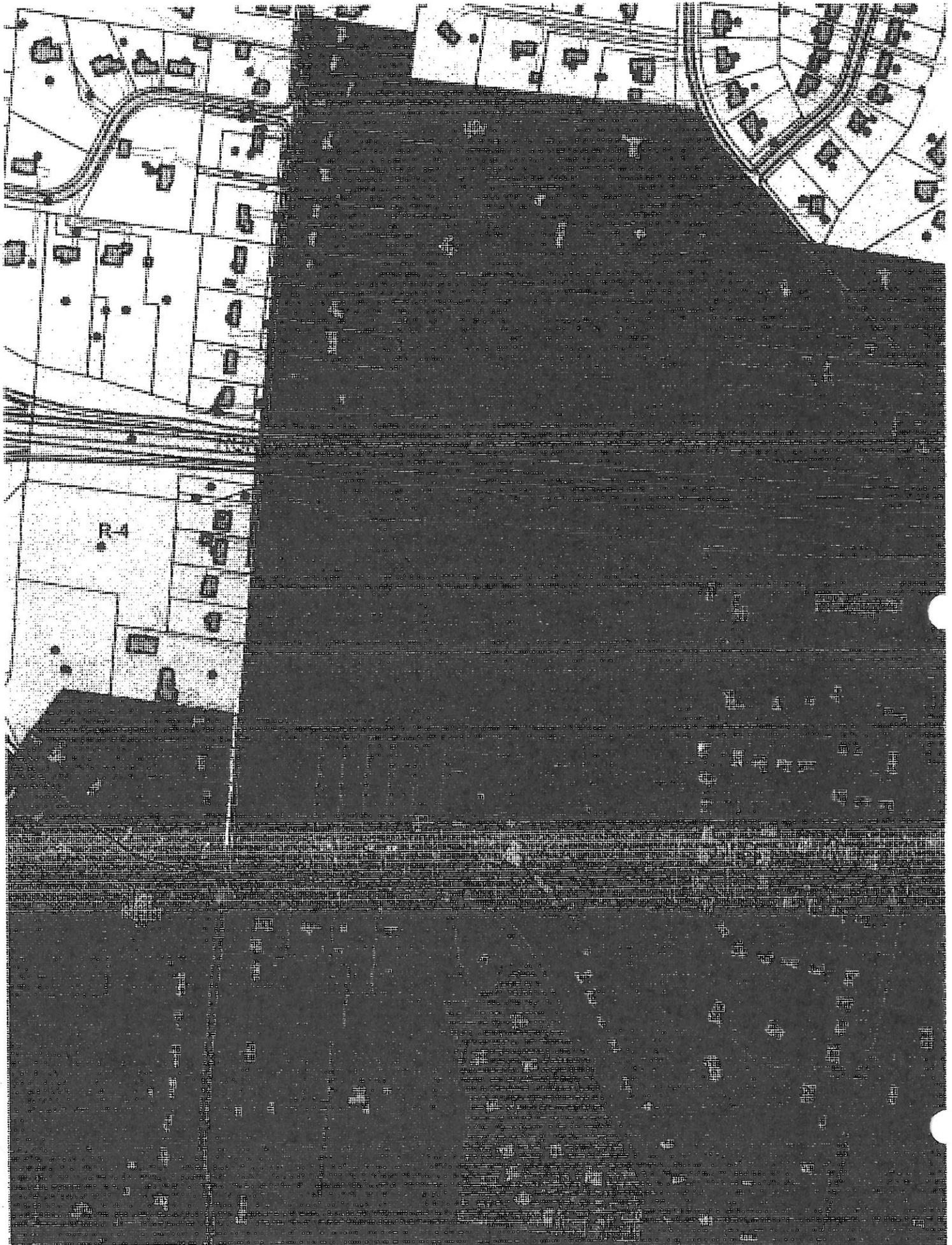
THUS CONTAINING 19.2698 ACRES OF LAND AND BEING SUBJECT TO THE RIGHT OF WAY OF LIVINGSTON ROAD AND ALL EASEMENTS AND RESTRICTIONS OF RECORD.

BEARING USED IN THIS LEGAL DESCRIPTION ARE RELATIVE TO NAD-83, OHIO STATE PLANE COORDINATE SYSTEM SOUTH ZONE BASED ON REALTIME GPS OBSERVATIONS OF HAMILTON COUNTY, OHIO GEODETIC CONTROL MONUMENTS.

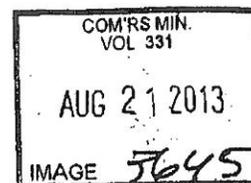
THE ABOVE DESCRIBED REAL ESTATE IS ALL OF THE SAME PREMISES DESCRIBED IN DEED BOOK 3881, PAGE 323 OF THE HAMILTON COUNTY, OHIO RECORDS. BEING THE RESULT OF A SURVEY AND PLAT DATED 6-30-2010, MADE BY STEPHEN L. CAHILL, PLS, OF ABERCROMBIE & ASSOCIATES, INC., OHIO REGISTERED SURVEYOR NUMBER 7862.

05-0071A-19.2698AC.DOC





R-4



Economic Development Plan Liberty Nursing Health Care
Joint Economic Development District

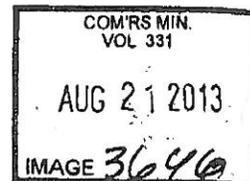
The Economic Development Plan (Plan) for the Liberty Nursing Health Care JEDD is a combination of public and private funds used to facilitate the economic vitality of the subject parcels. The administration of the Plan will include cooperation from the Board of Trustees in conjunction with the City of Cheviot and the property owners and employees of the Joint Economic Development District (District). Directors of the District will use all revenue accumulated through the operation of the District consistent with the terms and conditions of the incorporating documents of the District.

Generally, the Plan for the District involves a cooperative environment between the public and the private sectors. The District will use all-economic tools available to attract, sustain and enhance job creation, economic development and the quality of life for residents of Colerain Township, the City of Cheviot, and Hamilton County, including but not limited to:

1. Earnings Tax
2. Developer Contributions

Specifically, the Plan shall require the Liberty Nursing Health Care adequately addresses all zoning, infrastructure and aesthetic issues. Colerain Township shall also agree to distribute the first 1% portion of the earnings tax revenue to the developer as reimbursement for sanitary sewer infrastructure for a maximum of \$50,000 per year with a maximum total of \$300,000.





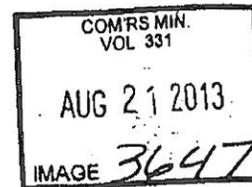
Page -2-

- The Plan will include a mix of revenues generated from sources such as:
 - o Earnings Tax
 - o Developer Contributions
- The Developer will provide an infrastructure that is conducive to positive economic growth
- The Township through revenues received from the improvements within the District shall distribute revenue to the Colerain Township CIC over the course of the Plan in order to further promote economic development.

The nature of Plan is "fluid" and the Directors should view the Economic Plan as a framework. The availability of revenue based upon the rate at which the development occurs will dictate the ability of the District to make improvements to the public infrastructure and promote economic development and job creation.

Schedule for Collection of Income Tax:

The Contract provides that the District will levy an income tax of 2% as set forth in Section 17 of the Contract. The income tax is effective and collection shall commence on the 1st day of the month following the Board's adopting Resolution, unless extended by action of the JEDD not to exceed ninety (90) days after said Resolution. The City of Cheviot shall administer, collect and enforce the tax on behalf of the Liberty Nursing Health Care JEDD all in accordance with Section 17 of the Contract.



RESOLUTION 13- 72
RESOLUTION APPROVING THE COLERAIN TOWNSHIP-
CITY OF CHEVIOT JOINT ECONOMIC DEVELOPMENT
DISTRICT 1 CONTRACT

The Colerain Township Board of Trustees, Hamilton County, Ohio, met in ^{special}~~regular~~ session on July 30, 2013, with the following members present:

Dennis P. Deters
Jeffrey F. Ritter
Melinda Rinehart

Mr. Deters moved to adopt the following resolution:

WITNESSETH:

WHEREAS, The City of Cheviot (the "City") and Colerain Township (the "Township") have negotiated and intend to enter into the Colerain Township-City of Cheviot Joint Economic Development District 1 Contract to create the Liberty Nursing Health Care JEDD (the "District") in accordance with Sections 715.72 to 715.81 of the Ohio Revised Code for the their mutual benefit, for the benefit of Hamilton County, and for the benefit of the State of Ohio; and

WHEREAS, the Joint Economic Development District will promote economic development in Colerain Township, the City of Cheviot, Hamilton County, and the State of Ohio;

NOW, THEREFORE, BE IT RESOLVED by the Colerain Township Board of Trustees as follows:

Section 1. The Board finds and determines that (i) the Township held a public hearing concerning the Contract at 5:30 p.m. on July 30, 2013, in accordance with Section 715.75 of the Ohio Revised Code, (ii) thirty (30) days public notice of the time and place of that public hearing was provided in the

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IMAGE

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Cincinnati
Enquirer

, a newspaper of general circulation in Hamilton County, Colerain Township, and the City of Cheviot, (iii) during the thirty (30) day period prior to that public hearing a copy of the text of the Contract together with a description of the area or areas to be included in the District (including a map), and an Economic Development Plan, in accordance with Section 715.75(C) of the Ohio Revised Code were on file for public examination in the Office of the Fiscal Officer of Colerain Township, (iv) minor modifications of the Contract have been made based upon public comment and recommendations made during the 30 days prior to the hearing and pursuant to the public hearing, and (v) the Contract is on file with the Fiscal Officer of Colerain Township.

Section 2. The Board finds that the conditions set forth in Section 715.77(A)(1)(a), (b), and (c) of the Ohio Revised Code have been satisfied. The Board therefore invokes its authority pursuant to Section 715.77(A)(1) to not submit this resolution approving the Contract to the electors of the Township. The Board approves the Contract now on file with the Fiscal Officer and authorizes the Township Administrator and the Law Director to sign the Contract.

Section 3. A copy of the text of the Contract and other documents referred to in Section 1 shall remain on file in the Office of the Fiscal Officer.

Section 4. The Township Administrator is authorized, on behalf of the Township, to file or cause to be filed, jointly with the City of Cheviot, with the legislative authority of Hamilton County, (i) a signed copy of the Contract, (ii) a description of the area or areas to be included in the District, including a map, (iii) the Economic Development Plan as described in Section 715.75(C), (iv) a certified copy of this Resolution, (v) a signed certificate from Colerain Township that the public hearing has been held, the date of such hearing, and evidence of the publication of the notice of such hearing, (vi) a petition signed by the majority of the owners of the property located within the area or areas to be included in the District, and (vii) if applicable, a petition signed by the majority of the owners of businesses located within the area or areas to be included in the District.

Section 5. The Township Administrator is authorized to take such actions, or to cause such actions to be taken, on behalf of the Township, including signing

agreements or other instruments contemplated by the Contract or deemed necessary or appropriate by the Law Director, in order to achieve approval of the Contract within the City of Cheviot and to accomplish the purposes of this Resolution and the Contract.

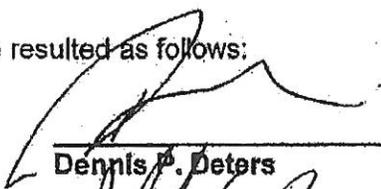
Section 6. That it is found and determined that all formal actions of the Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of the Colerain Township Trustees and that all deliberations of the Board that resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

Section 7. This Board upon majority vote does hereby dispense with the requirement that this Resolution be read on two separate days, pursuant to Section 504.10 of the Ohio Revised Code and hereby authorizes the adoption of this Resolution upon its first reading.

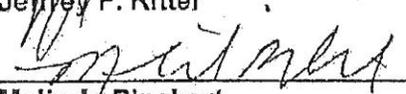
Section 8. This Resolution shall take effect on July 30, 2013 2013, or on the earliest date allowed by law.

Mr. Ritter seconded the Motion to adopt the RESOLUTION.

On the roll call being called, the vote resulted as follows:



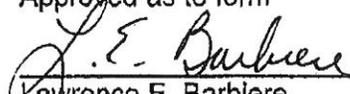
Dennis P. Deters


Jeffrey F. Ritter


Melinda Rinehart

ATTEST:

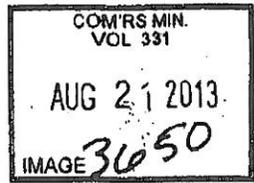

Heather E. Harlow, Fiscal Officer

Approved as to form


Lawrence E. Barblere
Colerain Township Law Director

July 30, 2013

Date



CERTIFICATION

I, Heather E. Harlow, Fiscal Officer of Colerain Township, do hereby certify as official custodian of the records of Colerain Township, Hamilton County, Ohio, that the foregoing is taken and copied from the Record of Proceedings of Colerain Township and that the same is a true and accurate copy of the original on file in the township hall at 4200 Springdale Road, Cincinnati, OH 45251.


Heather E. Harlow, Fiscal Officer

AUG 21 2013

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CERTIFICATE OF COLERAIN TOWNSHIP

This certifies that Colerain Township held the public hearing required by R.C. 715.75 with respect to the Joint Economic Development District. The hearing was held July 30, 2013. Attached to this Certificate is a copy of the Notice of Hearing which was published in a newspaper of general circulation in Hamilton County.

COLERAIN TOWNSHIP

By: 

Frank Birkenhauer,

Assistant Township Administrator

Affidavit of Publication

Publisher's Fee 276.09 Affidavit Charge 10.00



State of Ohio }
}
} SS.
}
Hamilton County }

Personally appeared Janice Colston

Of the The Enquirer, a newspaper printed in Cincinnati, Ohio and published in Cincinnati, in said County and State, and of general circulation in said county, and as to the Kentucky Enquirer published in Ft. Mitchell, Kenton County, Kentucky, who being duly sworn, deposes and saith that the advertisement of which the annexed is a true copy, has been published in the said newspaper 1 times, once in each issue as follows:

6/28/13

- Checked: Cincinnati Enquirer
Kentucky Enquirer
Cincinnati.Com

PUBLIC NOTICE
Special Meeting July 30th, 2013
The Colerain Township Board of Trustees will hold a Public hearing at 5:30 p.m. July 30, 2013 in the Colerain Township Trustee's Chamber located at 4200 Springdale Road, Colerain Township, Ohio 45251.
The public hearing will take place at a special meeting of the Colerain Township Board of Trustees for the purpose of considering a resolution to approve a contract with the City of Cheviot to create a Joint Economic Development District.
The proposed contract along with a description of the area to be included in the district, a map of the area to be included in the district, and an economic development plan for the district are available for public inspection in the office of the Fiscal Officer of Colerain Township at 4200 Springdale Road, Colerain Township, Ohio during daily business hours beginning with the date of publication of this Notice through and including the date of the public hearing. 1001768925

Handwritten signature: Janice Colston

AFFIANT
Sworn to before me, this

6/28/13

Handwritten signature: Crystal Williams



Crystal Williams
Notary Public, State of Ohio
My Commission Expires 08-24-2015

THE ENQUIRER

Cincinnati.com

The Community Press
Because community matters.

The Community Recorder
Because community matters.

To Place a Classified Ad Call: 513-421-6300

Order Confirmation: Ad# 1001768925

COM'RS MIN.
VOL 331
AUG 21 2013
IMAGE 3053

604218

Sales Rep.
jellerna

Order Taker
jellerna

COLERAIN TOWNSHIP ADMINISTRATI
4200 SPRINGDALE RD
CINCINNATI OH 45251-1419 USA

Ordered By
Lindsay Hemlers

PO Number
Meeting, Cheviot JEDD

513-385-7500

Customer Fax

Customer EMail
lhellers@coleraintwp.org

Invoice Text

emailed Jan 6/26

Total Amount

\$276.09

Payment Method

Ad Size

1.0 X 41 Li

Color

<NONE>

Amount Due

\$276.09

Payment Amount

\$0.00

Pick Up

Sort Text

2013-06-28 12:47:57

Product	Placement/Classification	Start Date	# Inserts
Classified Mon-Tues:: Legal	0075-Legal Advertising	6/28/2013	1
Cincinnati.com:: Legal	0075-Legal Advertising	6/28/2013	1

To Place a Classified Ad Call: 513-421-6300

COM'RS MIN.
VOL 331

AUG 21 2013

IMAGE 3654

P R O O F Actual Size

PUBLIC NOTICE

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The Colerain Township Board of Trustees will hold a Public Hearing at 5:30 p.m., July 30, 2013 in the Colerain Township Trustee's Chamber located at 4200 Springdale Road, Colerain Township, Ohio 45251.

The public hearing will take place at a special meeting of the Colerain Township Board of Trustees for the purpose of considering a resolution to approve a contract with the City of Cheviot to create a Joint Economic Development District.

The proposed contract along with a description of the area to be included in the district, a map of the area to be included in the district, and an economic development plan for the district are available for public inspection in the office of the Fiscal Officer of Colerain Township at 4200 Springdale Road, Colerain Township, Ohio during daily business hours beginning with the date of publication of this Notice through and including the date of the public hearing. 1001768925

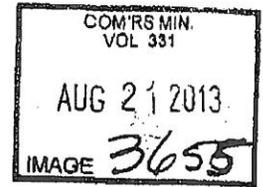
200% Enlargement

PUBLIC NOTICE

Special Meeting July 30th, 2013
The Colerain Township Board of Trustees will hold a Public Hearing at 5:30 p.m., July 30, 2013 in the Colerain Township Trustee's Chamber located at 4200 Springdale Road, Colerain Township, Ohio 45251.

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CITY OF CHEVIOT
STATE OF OHIO

ORDINANCE NO. 13 - 14

TO APPROVE THE CREATION OF A JOINT ECONOMIC DEVELOPMENT DISTRICT WITH COLERAIN TOWNSHIP, OHIO, TO BE KNOWN AS THE "LIBERTY NURSING HEALTH CARE" JOINT ECONOMIC DEVELOPMENT DISTRICT .

WHEREAS, the City of Cheviot, having previously published the required notice in a newspaper of general circulation in the City of Cheviot, held a public hearing on the proposed Joint Economic Development District in order to invite public comment about the proposal; and

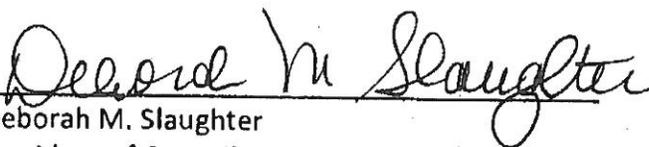
WHEREAS, the council of the City of Cheviot believes that the proposed Joint Economic Development District is in the best interest of the City of Cheviot;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CHEVIOT, STATE OF OHIO, THAT:

Section 1. The Joint Economic Development District, created by the City of Cheviot and Colerain Township, to be known as the Liberty Nursing Health Care Joint Economic Development District near Cross County Highway, is hereby approved. The terms of the Joint Economic Development District are attached hereto as "Exhibit 1" and made a part hereof as is fully rewritten herein.

Section 2. Upon review and approval of the Law Director, the Mayor is authorized and directed to sign the Joint Economic Development District agreement on behalf of the City of Cheviot

Section 3. This ordinance shall become effective at eth earliest time permitted by law.


Deborah M. Slaughter
President of Council

7/2/13
Date passed



Samuel D Keller

7/2/13

Samuel D. Keller
Mayor

Date approved

Attest:

Jenny M E

Jenny M. Eilermann
Clerk of Council

APPROVED AS TO FORM:

MLG

MARK G. WATERS
LAW DIRECTOR

CERTIFICATION OF PUBLICATION

I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing ordinance, or a succinct summary, was published in the *Western Hills Press*, a newspaper of general circulation in the City of Cheviot, Ohio, in accordance with Section 731.21 of the Ohio Revised Code, on the following dates :

- 1) _____, 2013, and
- 2) _____, 2013.

Jenny M. Eilermann
Clerk of Council

EXHIBIT 1

COMRS MIN.
VOL 331

AUG 21 2013

IMAGE 3057

**COLERAIN TOWNSHIP-CITY OF CHEVIOT
JOINT ECONOMIC DEVELOPMENT DISTRICT I
CONTRACT**

The contracting parties hereby enter into this Contract to create the COLERAIN TOWNSHIP Joint Economic Development District (Liberty Nursing Health Care) pursuant to lawful authority and for good and valuable consideration as more fully set forth:

1. Parties - The contracting parties are:

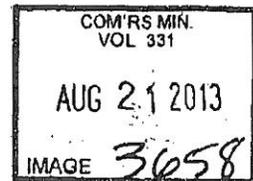
A. Colerain Township Trustees [hereinafter sometimes referred to as "Township"]

and

B. City of CHEVIOT [hereinafter sometimes referred to as "CHEVIOT"]

2. Recitals - The contracting parties are creating the COLERAIN TOWNSHIP Joint Economic Development District I [Liberty Nursing Health Care JEDD] for the purpose of facilitating economic development, to create and preserve jobs and employment opportunities, and to improve the economic welfare of the people in COLERAIN TOWNSHIP, the City of CHEVIOT, Hamilton County, the State of Ohio and in the area of the contracting parties.

The contracting parties share a common interest in facilitating economic development in the Liberty Nursing Health Care area which will bring economic development, jobs and revenue to the contracting parties and to the County and State. The parties acknowledge the economic potential of development to occur within the proposed Liberty Nursing Health Care JEDD territory. Furthermore, the parties acknowledge the benefits associated with regional cooperation and planning beyond the geographic boundaries of the contracting parties.



3. **Authority** - This Contract is entered into pursuant to the authority of R.C. 715.72 through 715.81 and other applicable sections of the Ohio Revised Code.

4. **Location** - The COLERAIN TOWNSHIP Joint Economic Development District I [Liberty Nursing Health Care JEDD] is located entirely within COLERAIN TOWNSHIP, ~~Clermont County~~ ^{Hamilton County}, Ohio. The Liberty Nursing Health Care JEDD is located at the intersection of Livingston and Blue Rock Roads and is further described by parcel number 510-0203-0005-00.

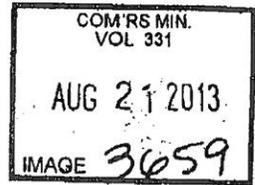
5. **Nexus** - COLERAIN TOWNSHIP is contiguous to the territory of a township, municipal corporation, or county that is contiguous to the City of CHEVIOT. The Liberty Nursing Health Care JEDD is located entirely within COLERAIN TOWNSHIP. CHEVIOT and COLERAIN TOWNSHIP are both located within Hamilton County, Ohio. Hence the geographic eligibility requirements regarding the contracting parties set forth in R.C. 715.72(C)(1) are satisfied.

6. **Liberty Nursing Health Care JEDD Criteria** - The areas to be included in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD meet all of the following criteria:

- A. The areas are located entirely within COLERAIN TOWNSHIP;
- B. No electors reside within the area on the effective date of this Contract and the area is zoned in a manner appropriate to the function of the district; and
- C. The areas do not include any parcel of land owned in fee by or leased to a non-participating municipal corporation or township.

Hence the criteria for inclusion of areas set forth in R.C. 715.73 are satisfied.

7. **Territory** - The areas to be included within the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD consist of 1 parcel and is referred to as the Liberty Nursing Health Care JEDD territory. The following area is to be included in the COLERAIN TOWNSHIP



Liberty Nursing Health Care JEDD:

LEGAL DESCRIPTIONS - See Exhibit A attached.

MAP OF TERRITORY - See Exhibit B.

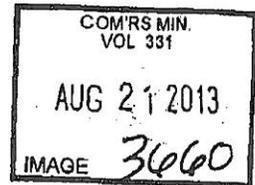
Prior to adoption, the contracting parties may consent to deletion of any portion of the territory to assure compliance with the majority petition requirements applicable to owners of property and owners of businesses to be located in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

8. **Zoning** - The Liberty Nursing Health Care JEDD territory is zoned PDR use pursuant to the COLERAIN TOWNSHIP Zoning Resolution.

TERRITORY ZONING MAP OF ALL AREAS - See Exhibit A attached.

The parties acknowledge that the above land use and zoning classifications are the best and proper available use to encourage economic development. The area is currently developing consistent with prescribed zoning classifications. This Contract shall not operate as a limitation upon Township's [i.e., Board of Trustees, Zoning Commission or Board of Zoning Appeals] authority to change zoning district classification of the Liberty Nursing Health Care JEDD territory (or any parcels contained herein), or to amend the COLERAIN TOWNSHIP Zoning Resolution, or to grant conditional use, variance, specially permitted use, or other change pursuant to the COLERAIN TOWNSHIP Zoning Resolution as currently in effect or as amended from time to time.

9. **Economic Development Plan** - The contracting parties approve and ratify COLERAIN TOWNSHIP'S Economic Development Plan for the Liberty Nursing Health Care



JEDD territory. See Exhibit C Economic Development Plan Liberty Nursing Health Care Joint Economic Development District attached.

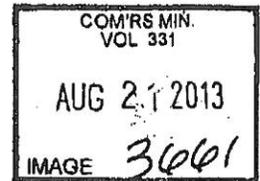
10. **Acknowledgment** - Each contracting party acknowledges entering into this Contract freely and without duress or coercion for the stated public purpose of promoting economic development, creating and preserving jobs and employment opportunities, and to improve the economic welfare of the people of Colerain Township, the City of Cheviot, Hamilton County, and the State of Ohio.

11. **Public Hearing/Approval** - Before any of the contracting parties approved this Contract, the contracting parties delivered a copy of the proposed contract to the Board of County Commissioners of each county in which a contracting party is located, i.e., Hamilton County, pursuant to R.C. 715.75(C).

The COLERAIN TOWNSHIP Trustees and the Council for CHEVIOT have each conducted public hearings after required notice and have approved their resolution and respective ordinances authorizing this Contract.

12. **Adoption** - For adoption to occur, a majority of the owners of property (land) located in the Liberty Nursing Health Care JEDD territory and a majority of the owners of businesses located in the Liberty Nursing Health Care JEDD territory shall submit their petitions supporting creation of the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD.

After adoption of the resolution and ordinances approving this Contract to create the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD, the contracting parties shall jointly file with the Hamilton County Commissioners (i.e., the legislative authority of the county



within which a contracting parties are located) all of the following documents:

- A. a signed copy of the Contract;
- B. a description of the areas to be included in the Liberty Nursing Health Care JEDD, including a map in sufficient detail to denote the specific boundaries of the areas and to indicate any zoning restrictions applicable to the areas;
- C. the economic development plan attached hereto as Exhibit C;
- D. certified copies of the ordinances and resolutions of the contracting parties relating to the Contract and Liberty Nursing Health Care JEDD;
- E. a certificate of each contracting party that the public hearings required by R.C. 715.75 were held, the date of the hearings, and evidence of publication of the notice of the hearings;
- F. a petition signed by a majority of the owners of property (land) located within the areas to be included in the Liberty Nursing Health Care JEDD; and
- G. a petition signed by a majority of the owners of businesses located in the areas to be included in the Liberty Nursing Health Care JEDD.

COLERAIN TOWNSHIP shall give timely notice (not later than ten (10) days after filing) by certified mail to:

- A. those owners of property (land) located in the areas comprising the Liberty Nursing Health Care JEDD territory who did not sign the petition; and
- B. those owners of businesses located in the areas comprising the Liberty Nursing Health Care JEDD territory who did not sign the petition.

COLERAIN TOWNSHIP Resolution No. _____ approving the creation of the Liberty Nursing Health Care JEDD and authorizing the proposed Contract is not required to be



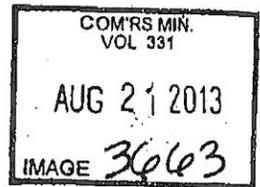
submitted to the electors of the township for approval pursuant to R.C. 715.77(A)(1) because:

- A. the resolution was approved by a unanimous vote of the members of the Board of Township Trustees;
- B. the creation of the Liberty Nursing Health Care JEDD is proposed at the request of a majority of owners of land included within the proposed district; and
- C. the territory to be included in the proposed Liberty Nursing Health Care JEDD is zoned in a manner appropriate to the function of the proposed district.

13. **Effective Date** - The creation of the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD per approval or deemed approval by the Hamilton County Commissioners shall become effective that date which is not earlier than the thirty-first (31st) day after contract approval pursuant to R.C. 715.77(A)(4).

14. **Term** - The initial term of this Contract shall commence upon the effective date and shall terminate on December 31, 2043. The contracting parties may by mutual consent extend this Contract for two (2) terms of ten (10) years each.

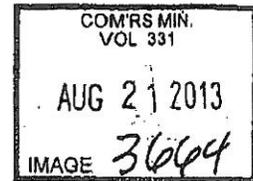
The parties acknowledge that the development opportunities to be derived from the Contract are projected to occur well into the future. Road improvements and other infrastructure expansion, long range planning, expanded service, and other catalysts for economic development associated with the Liberty Nursing Health Care JEDD may require many years for implementation and completion. In consequence, resulting economic development may not be realized until decades after the originating improvements. The initial term and additional terms provided for herein are a function of the long range nature of the intended economic development.



15. **Board of Directors - Businesses** will be located and persons will be working within the Liberty Nursing Health Care JEDD territory. Therefore according to R.C. 715.78(A)(1) the Liberty Nursing Health Care JEDD Board of Directors shall be composed of the following members:

	<u>Representation</u>	<u>Member</u>	<u>Initial Term</u>
A.	One member representing CHEVIOT	[Municipal Member]	1 Year
B.	One member representing Colerain Township.	[Township Member]	2 Years
C.	One member representing the owners of businesses located in the Liberty Nursing Health Care JEDD.	[Business Member]	3 Years
D.	One member representing persons working within the Liberty Nursing Health Care JEDD.	[Worker Member]	4 Years
E.	One member selected by the members designated in subparagraphs (A) through (D) above. This member shall serve as Chairperson.	[Chairperson]	4 Years

Initial terms as prescribed by R.C. 715.78(A) are indicated. Thereafter, terms for each member shall be four (4) years, each term ending on the same day of the same month of the year as the term it succeeds. A member may be reappointed, but no member shall serve more than two (2) consecutive terms on the board.



The Municipal Member may be a municipal elected official or employee; excepting however any one serving in CHEVIOT's Finance Department or supervised by or reporting to the Finance Director. The City Council shall select the municipal member.

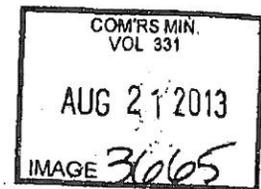
The Township Member may be a Township elected official or employee; excepting however the Township Administrator. The COLERAIN TOWNSHIP Trustees shall select the Township Member.

The Business Member, Worker Member, and Chairperson may be a resident of any of the contracting parties. The COLERAIN TOWNSHIP Trustees shall select the Business Member and the Worker Member whom shall be a business owner with a business located in the Liberty Nursing Health Care JEDD and whom shall be a person working within the Liberty Nursing Health Care JEDD respectively.

The contracting parties may by consent adopt rules pertaining to Board Member service, removal for cause, and vacancy.

The authority of the Board of Directors is limited according to statutory authority of R.C. 715.72 to 715.81 and the powers conferred by this Contract applicable to the Liberty Nursing Health Care JEDD territory. According to R.C. 715.78(D) the Board of Directors is a public body for the purposes of R.C. 121.22 [Sunshine Law] and furthermore is subject to R.C. Chapter 2744 [Political Subdivision Tort Liability and Immunity].

The members of the Board of Directors shall serve without compensation. Necessary and authorized expenses incurred in relation to Board service shall be reimbursed from Liberty Nursing Health Care JEDD funds allocated to the Board according to procedures



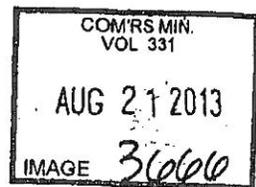
established by the contracting parties and the Board. Only actual documented costs are eligible for reimbursement.

Three Members of the Board shall constitute a quorum and any action of the Board requires concurrence of a majority in attendance. The Board shall act through the passage of resolutions. A resolution of the Board shall be effective immediately unless otherwise provided by the resolution or as required by law.

The Chairperson shall preside over meetings of the Board. Either the Chairperson or a majority of the Board may call special meetings upon at least twenty-four (24) hours advanced notice to all Members.

The Board of Directors may adopt a) policies, b) procedures, and c) advance directives which may be administered by the Chairperson acting in conjunction with the Secretary.

16. **Board Activities** - The Board shall meet at least annually to review activities affecting the Liberty Nursing Health Care JEDD including but not limited to progress on intended improvements, development activities, services to the Liberty Nursing Health Care JEDD, and reports pertaining to the Liberty Nursing Health Care JEDD, planning affecting the Liberty Nursing Health Care JEDD, adequacy of services to the Liberty Nursing Health Care JEDD, public relations, and so forth. The Board shall serve as a liaison with the private sector for the purpose of facilitating economic development within the Liberty Nursing Health Care JEDD. The Board shall serve in an advisory capacity to the contracting parties, and may make recommendations upon request of the contracting parties in furtherance of economic development within the Liberty Nursing Health Care JEDD territory. The Board shall perform such other duties as may be directed by consent of the contracting parties from time to time.

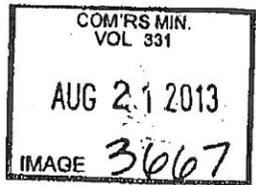


The Township's Assistant Administrator shall serve as Secretary to the Board of Directors. The Administrator shall not serve as a Member and shall not have voting privileges. In the absence of a Township Administrator, the Township may appoint a Secretary. The Secretary shall keep minutes of Board meetings and resolution meetings, and shall keep records of all Board activities, functions, and operations which shall be available for public inspection during routine Township business hours.

The Secretary upon affirmative resolution of the Board or the fiscal officer of a contracting party may review CHEVIOT's records relating to taxation from the Liberty Nursing Health Care JEDD territory; provided however, the record recipient is subject to and shall strictly comply with confidentiality provisions of R.C. 718.13 and the CHEVIOT Income Tax Codified Ordinance Section _____. The Secretary upon affirmative resolution of the Board may request an independent review or audit of CHEVIOT's tax collection services, and collection procedures relating to taxation from the Liberty Nursing Health Care JEDD territory. The cost of the independent review or audit shall be treated as a collection related expense payable from JEDD gross income revenues.

The Secretary is authorized to issue and receive correspondence pertaining to Board activities and shall assist the Board with scheduling of meetings, organization of information, document preparation, and such other activities that pertain to Board functions and operations. The Secretary may utilize Township facilities and Township staff in furtherance of Board activities.

The Board may enter into agreements and may establish funds and accounts in furtherance of Board activities. The Board shall establish an appropriations procedure to



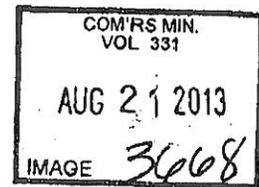
provide for the payment of operating expenses associated with Board activities and operation of the Liberty Nursing Health Care JEDD. The Board shall designate those members who may execute documents on behalf of the Board in furtherance of a resolution; provided however, any agreements with third parties shall require the signature of at least two (2) Board Members; or in the alternative, a Board Member and the Secretary.

The Board may apply for and receive and accept grants from governmental units or the private sector for Liberty Nursing Health Care JEDD related activities such as construction, maintenance, operation of any facility, research, and development for Liberty Nursing Health Care JEDD programs. The Board may also accept contributions in money or in kind for Liberty Nursing Health Care JEDD related activities.

The Board may purchase insurance for property, casualty loss, or liability, and may participate in risk management pools or defense organizations regarding Liberty Nursing Health Care JEDD activities.

The Board does not have authority to borrow money or to issue notes or bonds, or to assign, pledge, hypothecate, or encumber tax revenue without consent of the contracting parties.

The Board is authorized to do all acts and things necessary or convenient to carry out the powers granted in the Contract including, but not limited to, granting tax credits pursuant to ORC §718.51, §718.151, and other pertinent sections of the Ohio Revised Code. If the Board's authority is unclear or if the Board desires expanded authority, the Board may request clarification of authority or additional authority from the contracting parties by consent.

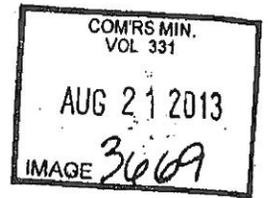


17. **Income Tax** - This contract grants the Liberty Nursing Health Care JEDD Board of Directors power to adopt a resolution to levy an income tax within the entirety of the Liberty Nursing Health Care JEDD territory at a maximum rate of two (2%) percent based on:

- a. income earned by persons working within the Liberty Nursing Health Care JEDD (the "Earnings Tax Portion");
- b. net profits of businesses located within the Liberty Nursing Health Care JEDD (the Net Profits portion). The income tax of the district shall follow the provisions of Chapter 718 of the Revised Code, except that no vote shall be required. (See Section 715.74(C)(a)).

The resolution levying an income tax shall require the contracting parties to annually set aside a percentage of the amount of the income tax collected for the long-term maintenance of the Liberty Nursing Health Care JEDD; provided, however, the amount set aside shall not exceed \$1,000.00 annually without consent of the contracting parties. Not earlier than one (1) year after the effective date of the Liberty Nursing Health Care JEDD, the Board of Directors, with written consent of the contracting parties, may increase or decrease the rate of taxation on a prospective basis in an amount as the contracting parties agree to in writing; provided, however, that the applicable rate of taxation shall not exceed the lesser of the rate of the municipal income tax then levied by CHEVIOT or two (2%) percent.

The resolution levying the income tax shall be consistent with the provisions of the City of CHEVIOT Income Tax Ordinance No. _____, as it may be amended from time to time; subject however to exceptions, limitations, or other provisions in this Contract or according to law. The Board may designate those provisions of the CHEVIOT Income Tax Ordinance, as it

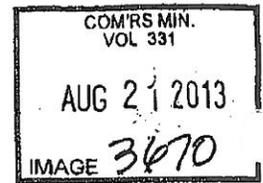


may be amended from time to time, which are not applicable to taxation within the Liberty Nursing Health Care JEDD; provided, however, that the Board may not exceed the taxing authority permitted by the CHEVIOT Income Tax Ordinance without consent of the contracting parties.

The income tax is effective and collection shall commence on the first day of the month following the Board's adopting resolution, unless extended by action of the JEDD not to exceed ninety (90) days after said resolution.

Any contracting party may request an independent audit of any aspect of revenue collection and distribution; provided, however, that the party requesting the audit shall bear the expense of audit, if applicable.

CHEVIOT shall administer, collect, and enforce the income tax on behalf of the Liberty Nursing Health Care JEDD. CHEVIOT's Director of Finance or his designee shall serve as the Tax Administrator of the income tax derived from the Liberty Nursing Health Care JEDD and shall be responsible for the receipt, safekeeping, accounting, and investment of income tax revenues pending disbursement. All receipts shall be deposited to a separate Liberty Nursing Health Care JEDD account that shall not be co-mingled with revenue from other sources. Earnings on the Liberty Nursing Health Care JEDD account and investments related thereto shall be added to the account. The Tax Administrator has authority to grant refunds and to compromise claims for tax, penalties, and interest. The Tax Administrator has authority to commence legal proceedings pertaining to delinquent tax collection and enforcement, and declaratory judgment regarding disputed interpretation and applicability of the CHEVIOT Income Tax Ordinance within the Liberty Nursing Health Care JEDD. The Tax Administrator is

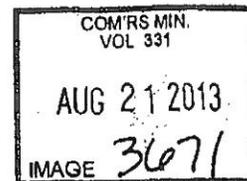


authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of duties. The Tax Administrator is designated to be an interested party and is authorized to commence and defend legal proceedings in the name of the Liberty Nursing Health Care JEDD in any way pertaining to the income taxation within the Liberty Nursing Health Care JEDD.

The Tax Administrator shall report quarterly to the Board and contracting parties regarding receipt and distribution of income tax revenue including amounts retained in escrow. The Tax Administrator shall furthermore report quarterly regarding Liberty Nursing Health Care JEDD operating income and expenses for the preceding quarter and shall provide short term and long range projections concerning anticipated income and expenses associated with Liberty Nursing Health Care JEDD operations. The Tax Administrator shall provide monthly reports to the Secretary regarding all revenue with taxpayer sources. Such monthly reports shall be subject to confidentiality covenants as more fully set forth.

The Tax Administrator shall pay one (1%) per cent of the gross income tax revenue into escrow. Escrow proceeds may be utilized to pay refunds, and in general to balance accounts. In the event of an escrow deficiency, the Tax Administrator may invoice the contracting parties according to their pro rata distribution to satisfy the deficiency. Invoices for deficiency are due and payable within thirty (30) days from notice. At the end of each calendar year any escrow surplus shall be distributed as part of the net income tax revenue.

The levy of the income tax is necessary to effectuate the purpose of this Contract and after once levied any disruption of the distribution of the tax would prevent the parties from fulfilling their obligations under this Contract and may cause financial hardship. Therefore, once

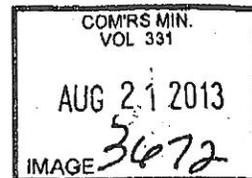


the income tax is levied, the Board of Directors is not authorized to cease the levy of the income tax unless authorized by amendment of this Contract.

For purposes of this Contract, "Net Revenues" means the gross proceeds of the collection of the net profit portion of the Liberty Nursing Health Care JEDD income tax and earnings tax portion of the Liberty Nursing Health Care JEDD less (i) the amount allocated for the long-term maintenance of the Liberty Nursing Health Care JEDD as provided in the second paragraph of this Section 17, (ii) the amount placed in escrow as provided in the eighth paragraph of this Section 17, and (iii) the amount necessary to pay the costs of administering, collecting and enforcing the income tax whether incurred by the City or by a municipal income tax collection and administration agency in accordance herewith and with the tax administration agreement between the City and the Liberty Nursing Health Care JEDD. This definition is applicable to the total income tax.

The Tax Administrator is authorized and may contract on behalf of the Liberty Nursing Health Care JEDD with a municipal income tax collection and administration agency (such as the Regional Income Tax Agency, "RITA") to perform the administration, collection and enforcement duties relating to the Liberty Nursing Health Care JEDD income tax as set forth in this Contract. The fees and expenses of such an agency shall be deducted from the Liberty Nursing Health Care JEDD income tax revenues and paid to such agency prior to distribution of those revenues as set forth in this Contract.

18. **Primacy** - The Liberty Nursing Health Care JEDD territory shall have primacy over residential status relating to collection of the income tax derived from individual earnings within the Liberty Nursing Health Care JEDD notwithstanding provisions of the CHEVIOT Income Tax Ordinance which may be adopted to the contrary.



19. **Revenue Distribution-** Net tax revenue from the COLERAIN TOWNSHIP

Liberty Nursing Health Care JEDD shall be paid at least monthly to COLERAIN TOWNSHIP and the City of CHEVIOT, according to the following formula:

CITY OF CHEVIOT: 10% of Net Revenues

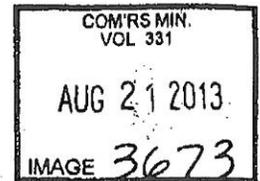
COLERAIN TOWNSHIP: 90% of Net Revenues

20. **Allocation -** The contracting parties shall allocate a prorated portion of net income tax revenue to the Board of Directors adequate to meet operating expenses; provided, however, that the amount allocated shall not exceed \$1,000.00 annually without consent of the contracting parties.

21. **Contributions -** In furtherance of the economic development of the Colerain Township Liberty Nursing Health Care JEDD the contracting parties shall undertake with diligence the following improvements and services. The contracting parties acknowledge that priorities may shift according to actual experience. The contracting parties shall cooperate with the common objective of facilitating economic development and serving public needs. The allocation of responsibilities is intended to be fair and equitable in relation to net tax revenue distribution:

A. **Township -**The Township shall reimburse the developer for the construction and improvement of a sanitary sewer extension in the District and will provide for such infrastructure it deems appropriate to provide an improved transportation network to benefit the Liberty Nursing Health Care JEDD.

The Township shall furthermore provide expanded public services to the Liberty Nursing Health Care JEDD, for example, police protection, fire protection, civil defense, local government, administration, and so forth commensurate with economic growth.



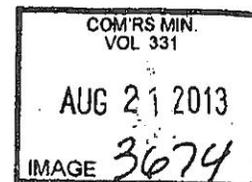
The Township expects to provide superior level of services in order to attract development and to support commerce once it is established. Participating in Liberty Nursing Health Care JEDD revenues may enable Township expenditures in furtherance of improvements which are already planned.

Intended contributions assume adequacy of net tax revenues, anticipated revenues, funding from other sources, and availability of financing upon acceptable terms in order to provide necessary funding for projects and services. As of the date of commencement of the Contract, the contracting parties do not have specific revenue projections and final construction estimates to enable defined improvements and improvement schedules. Nevertheless, the contracting parties shall exercise due diligence in planning for improvements and undertaking construction in furtherance of economic development to benefit the Liberty Nursing Health Care JEDD, the contracting parties, Hamilton County, and the State of Ohio.

B. CHEVIOT - CHEVIOT shall upon request of the Liberty Nursing Health Care JEDD Board provide financial services to the Secretary for analysis of economic activity affecting the Liberty Nursing Health Care JEDD.

The scope of services is limited to utilization of CHEVIOT's available personnel. The services contemplated by this section are limited to collections, distribution and a review and analysis of economic activity pertaining to the Liberty Nursing Health Care JEDD. CHEVIOT has established departments with capable personnel and is able to provide these limited services in furtherance of its participation.

C. If the income tax levied by the Liberty Nursing Health Care JEDD Board pursuant to this Contract is determined to be invalid or unenforceable pursuant to a final,



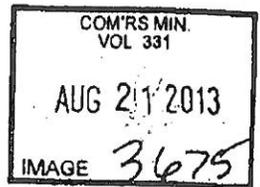
non-appealable judgment of a court of competent jurisdiction or by act of law, the contracting parties have no further duty to make aforesaid contributions under this Contract.

22. **Financing** - This Agreement shall not be construed as a limitation upon the contracting parties to use tax increment financing, improvement districts, special assessments, or other public financing mechanisms which are available, or which may become available, to fund capital improvements, maintenance, or other costs associated with contributions (e.g., road projects). Furthermore, this Contract shall not be construed to restrict any of the contracting parties from requiring any property owner, operator, or developer (as the case may be) to construct internal improvements such as roads, utilities, or surface water detention, or to participate in the cost in whole or in part of public improvements necessitated by development activity or expanded usage as a condition of approving the proposed activity. In furtherance of the economic development plan, the contracting parties may exercise lawful authority for public acquisition when necessary or appropriate to carry out projects and improvements inside and outside of the Liberty Nursing Health Care JEDD territory.

23. **Facility Ownership** - Public facilities including interests in real property which are acquired, developed, or constructed by a contracting party in furtherance of this Contract shall be owned, operated, and maintained by that contracting party, unless otherwise agreed. Termination or expiration of the Contract shall not affect ownership of public facilities including interests in real property located within the Liberty Nursing Health Care JEDD territory regardless of method of acquisition or contract purpose pertaining thereto.

24. **Third Party Service Providers**

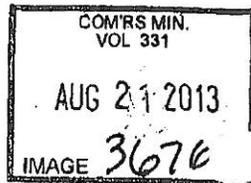
A. **Water** - The City of Cincinnati supplies public fresh water distribution to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township



may establish special assessment procedures for the levy and collection of assessments to recover the costs associated with capital improvements to the water distribution system which may become necessary to support development. In addition, the Township may enter into inter-governmental agreements and third party developer compensation agreements in furtherance of extending adequate supply of water to the Liberty Nursing Health Care JEDD.

B. **Sanitary Sewer** - The Metropolitan Sewer District supplies sanitary sewer service to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township may establish special assessments procedures for the levy and collection of special assessments to recover the cost of capital improvements to the sanitary sewer system which may become necessary to support development. In addition, the Township may enter into inter-governmental agreements and third party developer compensation agreements in furtherance of providing adequate, sanitary sewer service to the Liberty Nursing Health Care JEDD.

C. **Electric and Gas Service** - Duke Energy (fka Cincinnati Gas & Electric) is the utility supplier of electric and natural gas to the Liberty Nursing Health Care JEDD territory. To the extent permitted by law, the contracting parties may enter into reimbursement agreements associated with relocating utility distribution lines or other fixtures for road improvements or other public improvements. Deregulation of utilities may enable new opportunities associated with purchase and supply of energy (i.e., electric and natural gas). The contracting parties shall cooperate with one another in undertaking new ventures, investigating new technologies, conservation programs, and financial programs in furtherance of extending adequate energy at competitive rates to the Liberty Nursing Health Care JEDD territory.



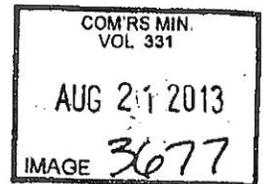
25. **Annexation** - CHEVIOT shall not annex any property located in COLERAIN TOWNSHIP so long as this Contract is in effect. The contracting parties shall cooperate in resisting any annexation, merger, or consolidation process involving COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory to any third party governmental unit or political subdivision (i.e., other township or municipality); provided however, CHEVIOT is not required to be a party to litigation or to participate in litigation expense with regard to any annexation, merger, or consolidation process involving COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

26. **Real Property Taxation** - The creation of the Liberty Nursing Health Care JEDD shall not be construed to affect real property taxation within the Liberty Nursing Health Care JEDD territory and shall not affect the Township's distributive share of real property tax revenue.

27. **Filing** - The COLERAIN TOWNSHIP Administrator shall file this Contract with the Director of Development after it becomes effective.

28. **Recording** - The COLERAIN TOWNSHIP Administrator shall record this Contract, together with certified copies of the resolution and ordinances of the contracting parties approving the contract, with the Hamilton County Recorder after it becomes effective.

29. **Integration** - The Contract (upon final approval as revised) with attached exhibits and materials incorporated by express reference represents the entire agreement of the parties and supersedes prior drafts and negotiations. The parties and their respective successors, assigns and transferees, agree to execute any further contracts, agreements, documents or instruments as may be reasonably necessary to effectuate the purpose and



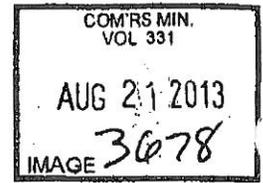
intent of this Contract. To the extent permitted by this Contract, and in compliance with all laws and resolutions and ordinances controlling this Contract, the parties and their respective successors, assigns and transferees, specify that any amendment must be in writing and signed by the applicable parties.

30. **Amendment** - The contracting parties may amend the Contract to add areas to the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD in compliance with R.C. 715.761, or as said section may be amended from time to time. Amendment to add areas requires unanimous consent of the contracting parties

The contracting parties reserve the right to amend any provision of the Contract from time to time and to provide Board directives upon approval of all contracting parties. In no event will any amendment increase the rate of taxation above two (2%) percent. Furthermore, one or more of the contracting parties may enter into independent inter-governmental agreements with one or more contracting parties or non-contracting parties which may be consistent with and in furtherance of the economic development plan and the public purpose stated in this Contract.

31. **Consent** - Any consent of the contracting parties pursuant to this Contract or in furtherance of performance thereof shall be in writing with the concurrence of all contracting parties.

32. **Default** - Non-performance of a contractual duty, unless excused by consent or by operation of law shall constitute a default. A contracting party who questions another party's ability to perform may request adequate assurances in lieu of declaring a default. Any party who contends the existence of a default shall provide notice declaring default to the other contracting parties. A defaulting party shall have sixty (60) days in which to cure the



default or to indicate action intended to cure the default by substantial performance as soon as practicable.

In the event that a default is not cured, the party who contends the existence of a default may initiate legal proceedings. In the alternative to judicial legal proceedings, the contracting parties may consent to alternative dispute resolution. The parties acknowledge that specific performance and other equitable remedies may be appropriate to assure Contract performance due to the potential for irreparable harm upon a default.

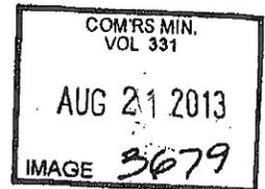
33. **Force Majeure** - Performance of contractual duty is excused to the extent that an event or occurrence beyond the control of a contracting party (e.g., act of God, intervening action of independent governmental authority, act of war, riot, labor stoppage or strike, national or regional tragedy, and so forth) makes performance impossible or impracticable so long as the affected contracting party did not control the circumstance, or anticipate and accept the risk.

34. **Venue** - The contracting parties stipulate that Hamilton County Court of Common Pleas shall have exclusive venue over legal proceedings between the contracting parties.

35. **Termination** -

a. This Contract may be terminated by consent of the contracting parties; provided however the following conditions precedent are applicable before termination is effective:

1. The legislative actions of the contracting parties must become effective within ninety (90) days of one another;



2. The termination shall not become effective sooner than ninety (90) days after the last of the contracting parties' action in furtherance of termination becomes effective; and

3. The termination agreement shall provide for distribution (if applicable) of the undistributed income tax revenue derived from the Liberty Nursing Health Care JEDD to the parties to this Contract.

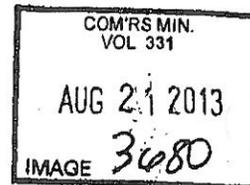
b. In the event that any improvement projects associated with the Liberty Nursing Health Care JEDD are incomplete as of the effective date of termination, the contracting parties shall provide for payment of their respective contract obligations associated with such projects which may become due after termination.

c. Unilateral withdrawal from the Contract by any contracting party is prohibited.

36. Notices - All notices or required communications among the contracting parties shall be in writing and shall be sent via U.S. mail or by courier with delivery receipt as follows:

A. **COLERAIN TOWNSHIP Trustees**
Colerain Township Administration Building
4200 Springdale Rd.
Cincinnati, OH 45251

Attn: Township Administrator, James Rowan



With a copy to: Colerain Township Law Director:
Lawrence E. Barbieri, Esq.
Schroeder, Maundrell, Barbieri & Powers
5300 Socialville Foster Road, Suite 200
Mason, Ohio 45040

B. CITY OF CHEVIOT
3814 Harrison Avenue
Cheviot, Ohio 45211

Attn: Mayor Samuel D. Keller

With a copy to: City of Cheviot Law Director :
Mark G. Waters, Esq.
via email: mwaters@cheviot.org

A contracting party may designate a substitute or additional contacts. Any communications disseminated via electronic media (e.g., facsimile, E-MAIL) or other media shall not be effective unless confirmed in writing.

The parties may dispense with written notice as a condition to any action by written consent or agreement.

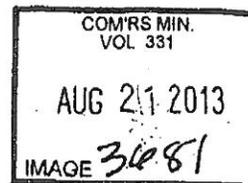
37. **Severability** - The unenforceability of any term or covenant of this Contract shall not affect the enforceability of the remaining terms and covenants.

38. **Captions** - Paragraph captions are provided for convenience and are not intended to affect interpretation or application of the Contract covenants.

INTENDING TO BE LEGALLY BOUND, the COLERAIN TOWNSHIP Trustees and the City of CHEVIOT, have caused this Contract to be duly executed by their authorized officers.

**COLERAIN TOWNSHIP BOARD OF
TOWNSHIP TRUSTEES**

By: _____
James Rowan, Administrator
(Pursuant to Authority of Resolution No. _____)



Lawrence E. Barbieri,
Colerain Township Law Director

STATE OF OHIO
COUNTY OF HAMILTON:

Before me, a Notary Public, in and for said county, personally appeared the above-named COLERAIN TOWNSHIP TRUSTEES, County of Hamilton, State of Ohio, by their duly appointed Township Administrator, James Rowan, by authority of Resolution No. _____, who acknowledged that he did sign the foregoing instrument and the same is the free act and deed of said Township Trustees and the free act and deed of his personally and as such duly appointed Township official.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal, this _____ day of _____, 2013.

Notary Public

CITY OF CHEVIOT, OHIO

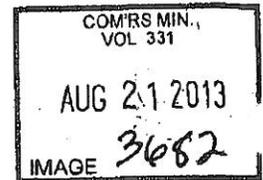
By: Samuel D Keller
Samuel D. Keller, Mayor
(Pursuant to authority of Ordinance No. 13-14)

Mark G. Waters
Mark G. Waters, Law Director
City of Cheviot, Ohio
STATE OF OHIO
COUNTY OF HAMILTON:

Before me, a Notary Public, in and for said county, personally appeared the above-named CITY OF CHEVIOT, State of Ohio, by its duly authorized Mayor, Samuel D. Keller, by authority of Ordinance No. 13-14, who acknowledged that he did sign the foregoing instrument and the same is the free act and deed of said City and the free act and deed of him personally and as such duly appointed City official.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal, this 2nd day of July, 2013.

Mark G. Waters
Notary Public Mark G. Waters
Attorney at Law
My Commission has no expiration



JULY 1, 2010

**LEGAL DESCRIPTION
19.2698 ACRES**

SITUATE IN SECTION 14, TOWN 2, ENTIRE RANGE 1, COLERAIN TOWNSHIP, HAMILTON COUNTY, OHIO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

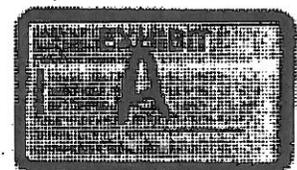
BEGINNING AT AN EXISTING 1" IRON BAR AT THE NORTHEAST CORNER OF GRACE ACRES SUBDIVISION AS RECORDED IN PLAT BOOK 358, PAGE 57 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, SOUTH 05°15'18" WEST, 191.18 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE LEAVING THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, NORTH 81°11'39" WEST, (PASSING A SET 5/8" IRON PIN AND CAP AT 1275.87 FEET) 1,305.92 FEET TO A POINT IN THE CENTERLINE OF LIVINGSTON ROAD, SAID POINT BEING WITNESSED BY AN EXISTING P.K. NAIL WHICH IS 0.39 FEET EAST; THENCE ALONG THE CENTERLINE OF LIVINGSTON ROAD, NORTH 05°24'51" EAST, 627.75 FEET TO A SET MAG NAIL AT THE INTERSECTION OF THE CENTERLINE OF LIVINGSTON ROAD AND THE SOUTHERLY LIMITED ACCESS RIGHT OF WAY OF CROSS COUNTY HIGHWAY (S.R. 126/RONALD REAGAN HIGHWAY); THENCE LEAVING THE CENTERLINE OF LIVINGSTON ROAD ALONG THE SOUTHERLY LIMITED ACCESS RIGHT OF WAY OF CROSS COUNTY HIGHWAY (S.R. 126/RONALD REAGAN HIGHWAY) THE FOLLOWING THREE COURSES AND DISTANCES, SOUTH 76°33'09" EAST, 277.94 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE SOUTH 87°57'41" EAST, 451.00 FEET TO A SET 5/8" IRON PIN AND CAP AND SOUTH 82°55'31" EAST, 577.06 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE SOUTH 05°18'47" WEST, 484.82 FEET TO THE PLACE OF BEGINNING.

THUS CONTAINING 19.2698 ACRES OF LAND AND BEING SUBJECT TO THE RIGHT OF WAY OF LIVINGSTON ROAD AND ALL EASEMENTS AND RESTRICTIONS OF RECORD.

BEARING USED IN THIS LEGAL DESCRIPTION ARE RELATIVE TO NAD-83, OHIO STATE PLANE COORDINATE SYSTEM SOUTH ZONE BASED ON REALTIME GPS OBSERVATIONS OF HAMILTON COUNTY, OHIO GEODETIC CONTROL MONUMENTS.

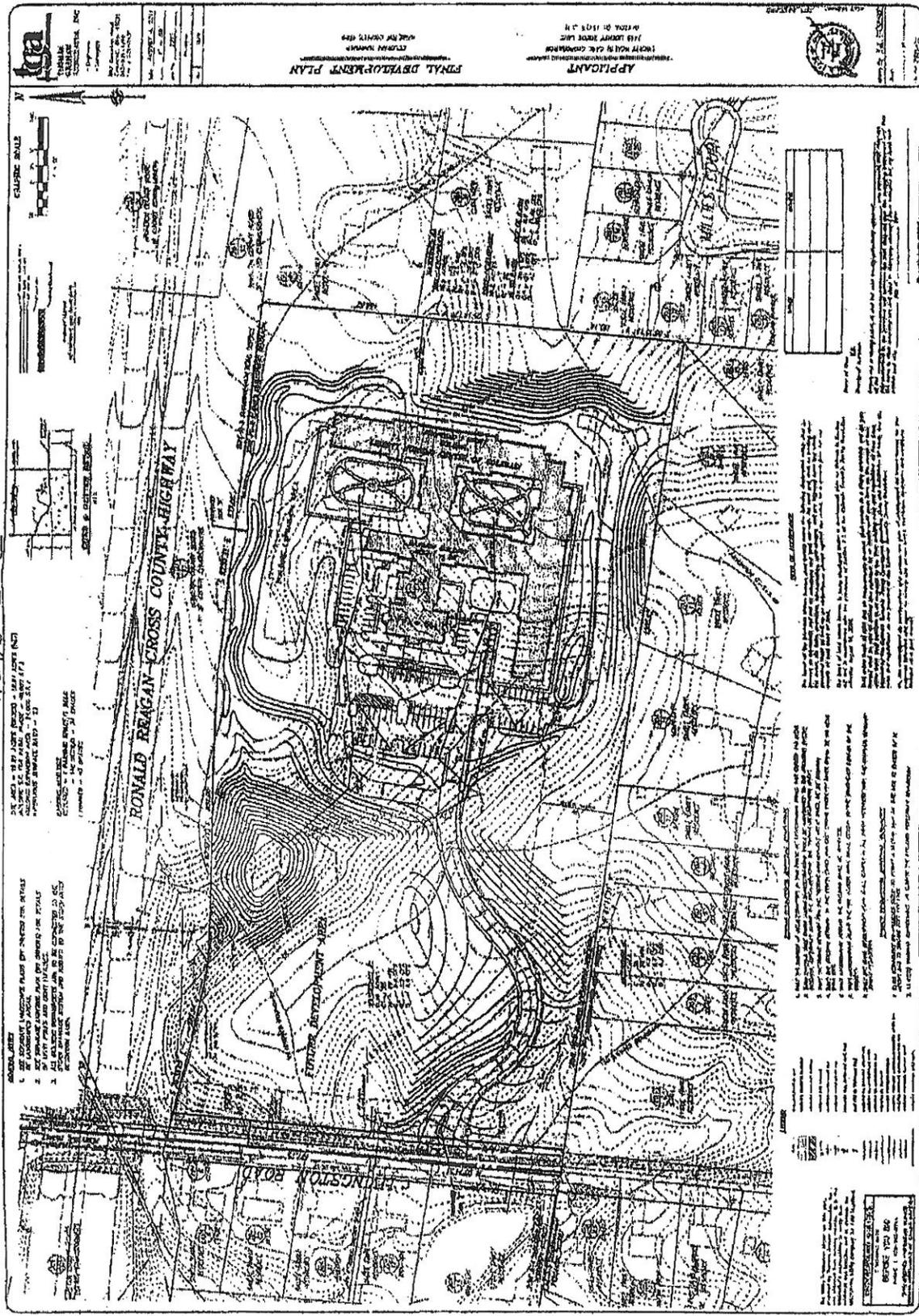
THE ABOVE DESCRIBED REAL ESTATE IS ALL OF THE SAME PREMISES DESCRIBED IN DEED BOOK 3881, PAGE 323 OF THE HAMILTON COUNTY, OHIO RECORDS. BEING THE RESULT OF A SURVEY AND PLAT DATED 6-30-2010, MADE BY STEPHEN L. CAHILL, PLS, OF ABERCROMBIE & ASSOCIATES, INC., OHIO REGISTERED SURVEYOR NUMBER 7862.

05-0071A-19.2698AC.DOC



COM'RS MIN.
VOL 331
AUG 21 2013
IMAGE 3683

FILE COPY



WEDD ZONE

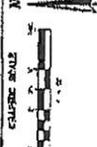


APPLICANT
10000 N. 100th Ave.
Suite 100
Eden Prairie, MN 55324
Phone: 952.941.1111
Fax: 952.941.1112
www.topographic.com

FINAL DEVELOPMENT PLAN

APPLICANT
10000 N. 100th Ave.
Suite 100
Eden Prairie, MN 55324
Phone: 952.941.1111
Fax: 952.941.1112
www.topographic.com

NO.	DESCRIPTION



1. SEE EXISTING MAPS FOR DETAILS
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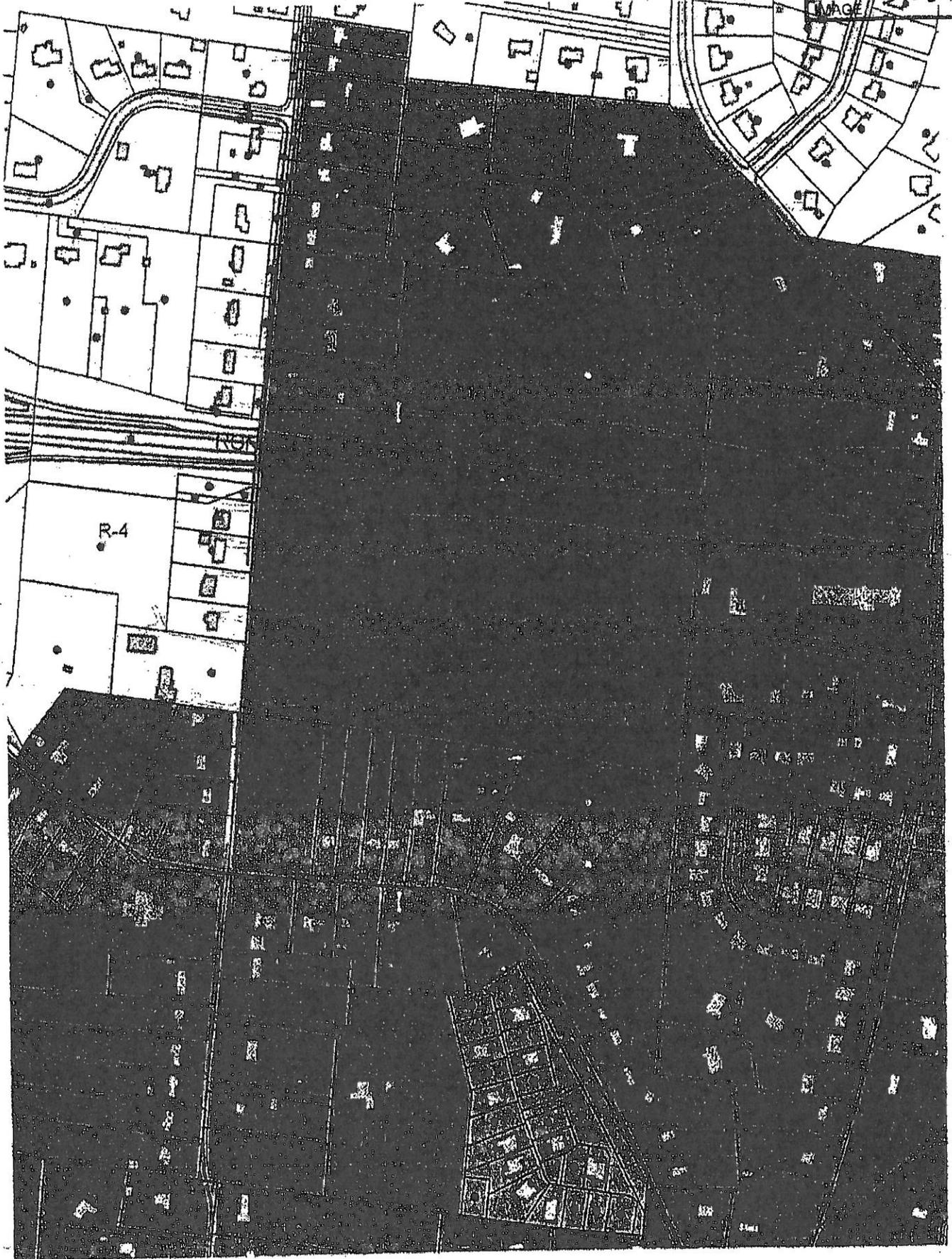
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AUG 21 2013

3684

IMAGE#





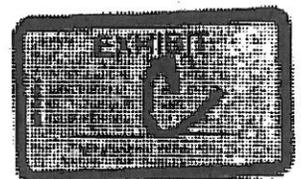
Economic Development Plan Liberty Nursing Health Care
Joint Economic Development District

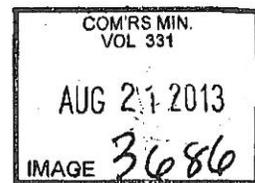
The Economic Development Plan (Plan) for the Liberty Nursing Health Care JEDD is a combination of public and private funds used to facilitate the economic vitality of the subject parcels. The administration of the Plan will include cooperation from the Board of Trustees in conjunction with the City of Cheviot and the property owners and employees of the Joint Economic Development District (District). Directors of the District will use all revenue accumulated through the operation of the District consistent with the terms and conditions of the incorporating documents of the District.

Generally, the Plan for the District involves a cooperative environment between the public and the private sectors. The District will use all-economic tools available to attract, sustain and enhance job creation, economic development and the quality of life for residents of Colerain Township, the City of Cheviot, and Hamilton County, including but not limited to:

1. Earnings Tax
2. Developer Contributions

Specifically, the Plan shall require the Liberty Nursing Health Care adequately addresses all zoning, infrastructure and aesthetic issues. Colerain Township shall also agree to distribute the first 1% portion of the earnings tax revenue to the developer as reimbursement for sanitary sewer infrastructure for a maximum of \$50,000 per year with a maximum total of \$300,000.





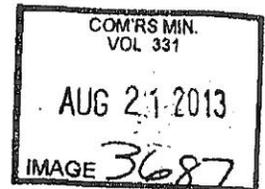
Page -2-

- The Plan will include a mix of revenues generated from sources such as:
 - o Earnings Tax
 - o Developer Contributions
- The Developer will provide an infrastructure that is conducive to positive economic growth
- The Township through revenues received from the improvements within the District shall distribute revenue to the Colerain Township CIC over the course of the Plan in order to further promote economic development.

The nature of Plan is "fluid" and the Directors should view the Economic Plan as a framework. The availability of revenue based upon the rate at which the development occurs will dictate the ability of the District to make improvements to the public infrastructure and promote economic development and job creation.

Schedule for Collection of Income Tax:

The Contract provides that the District will levy an income tax of 2% as set forth in Section 17 of the Contract. The income tax is effective and collection shall commence on the 1st day of the month following the Board's adopting Resolution, unless extended by action of the JEDD not to exceed ninety (90) days after said Resolution. The City of Cheviot shall administer, collect and enforce the tax on behalf of the Liberty Nursing Health Care JEDD all in accordance with Section 17 of the Contract.



CERTIFICATE OF THE CITY OF CHEVIOT

This certifies that the City of Cheviot, Ohio, held the public hearing required by R.C. 715.75 with respect to the Joint Economic Development District. The hearing was held June 18, 2013. Attached to this Certificate is a copy of the Notice of Hearing which was published in a newspaper of general circulation in Hamilton County.

CITY OF CHEVIOT, OHIO

By: Thomas Braun

Thomas Braun, Safety Service Director

Affidavit of Publication



State of Ohio

)
)
) SS.
)

Hamilton County

Personally appeared, Sue Groshever, of the Community Press and Recorder Newspapers, published weekly in said county and State and of general circulation in said county, who being duly sworn, deposes and says that the advertisement of which the annexed is a true copy has been published in said newspaper 1 time per week in each issue as follows: County and State and of general circulation in said county who being duly sworn: May 15, 2013.

- X Western Hills Press
- X Community Press.com

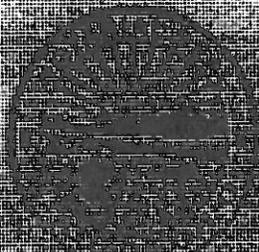
[Signature]

Notary Public in and for the State of Ohio
20 July 2013

[Signature]

Notary Public in and for the State of Ohio

STATE OF OHIO
NOTARY PUBLIC
A. B. C. D. E. F. G. H. I. J. K. L. M. N. O. P. Q. R. S. T. U. V. W. X. Y. Z. AA. AB. AC. AD. AE. AF. AG. AH. AI. AJ. AK. AL. AM. AN. AO. AP. AQ. AR. AS. AT. AU. AV. AW. AX. AY. AZ. BA. BB. BC. BD. BE. BF. BG. BH. BI. BJ. BK. BL. BM. BN. BO. BP. BQ. BR. BS. BT. BU. BV. BW. BX. BY. BZ. CA. CB. CC. CD. CE. CF. CG. CH. CI. CJ. CK. CL. CM. CN. CO. CP. CQ. CR. CS. CT. CU. CV. CW. CX. CY. CZ. DA. DB. DC. DD. DE. DF. DG. DH. DI. DJ. DK. DL. DM. DN. DO. DP. DQ. DR. DS. DT. DU. DV. DW. DX. DY. DZ. EA. EB. EC. ED. EE. EF. EG. EH. EI. EJ. EK. EL. EM. EN. EO. EP. EQ. ER. ES. ET. EU. EV. EW. EX. EY. EZ. FA. FB. FC. FD. FE. FF. FG. FH. FI. FJ. FK. FL. FM. FN. FO. FP. FQ. FR. FS. FT. FU. FV. FW. FX. FY. FZ. GA. GB. GC. GD. GE. GF. GG. GH. GI. GJ. GK. GL. GM. GN. GO. GP. GQ. GR. GS. GT. GU. GV. GW. GX. GY. GZ. HA. HB. HC. HD. HE. HF. HG. HH. HI. HJ. HK. HL. HM. HN. HO. HP. HQ. HR. HS. HT. HU. HV. HW. HX. HY. HZ. IA. IB. IC. ID. IE. IF. IG. IH. II. IJ. IK. IL. IM. IN. IO. IP. IQ. IR. IS. IT. IU. IV. IW. IX. IY. IZ. JA. JB. JC. JD. JE. JF. JG. JH. JI. JJ. JK. JL. JM. JN. JO. JP. JQ. JR. JS. JT. JU. JV. JW. JX. JY. JZ. KA. KB. KC. KD. KE. KF. KG. KH. KI. KJ. KK. KL. KM. KN. KO. KP. KQ. KR. KS. KT. KU. KV. KW. KX. KY. KZ. LA. LB. LC. LD. LE. LF. LG. LH. LI. LJ. LK. LL. LM. LN. LO. LP. LQ. LR. LS. LT. LU. LV. LW. LX. LY. LZ. MA. MB. MC. MD. ME. MF. MG. MH. MI. MJ. MK. ML. MM. MN. MO. MP. MQ. MR. MS. MT. MU. MV. MW. MX. MY. MZ. NA. NB. NC. ND. NE. NF. NG. NH. NI. NJ. NK. NL. NM. NN. NO. NP. NQ. NR. NS. NT. NU. NV. NW. NX. NY. NZ. OA. OB. OC. OD. OE. OF. OG. OH. OI. OJ. OK. OL. OM. ON. OO. OP. OQ. OR. OS. OT. OU. OV. OW. OX. OY. OZ. PA. PB. PC. PD. PE. PF. PG. PH. PI. PJ. PK. PL. PM. PN. PO. PP. PQ. PR. PS. PT. PU. PV. PW. PX. PY. PZ. QA. QB. QC. QD. QE. QF. QG. QH. QI. QJ. QK. QL. QM. QN. QO. QP. QQ. QR. QS. QT. QU. QV. QW. QX. QY. QZ. RA. RB. RC. RD. RE. RF. RG. RH. RI. RJ. RK. RL. RM. RN. RO. RP. RQ. RR. RS. RT. RU. RV. RW. RX. RY. RZ. SA. SB. SC. SD. SE. SF. SG. SH. SI. SJ. SK. SL. SM. SN. SO. SP. SQ. SR. SS. ST. SU. SV. SW. SX. SY. SZ. TA. TB. TC. TD. TE. TF. TG. TH. TI. TJ. TK. TL. TM. TN. TO. TP. TQ. TR. TS. TT. TU. TV. TW. TX. TY. TZ. UA. UB. UC. UD. UE. UF. UG. UH. UI. UJ. UK. UL. UM. UN. UO. UP. UQ. UR. US. UT. UU. UV. UW. UX. UY. UZ. VA. VB. VC. VD. VE. VF. VG. VH. VI. VJ. VK. VL. VM. VN. VO. VP. VQ. VR. VS. VT. VU. VV. VW. VX. VY. VZ. WA. WB. WC. WD. WE. WF. WG. WH. WI. WJ. WK. WL. WM. WN. WO. WP. WQ. WR. WS. WT. WU. WV. WW. WX. WY. WZ. XA. XB. XC. XD. XE. XF. XG. XH. XI. XJ. XK. XL. XM. XN. XO. XP. XQ. XR. XS. XT. XU. XV. XW. XX. XY. XZ. YA. YB. YC. YD. YE. YF. YG. YH. YI. YJ. YK. YL. YM. YN. YO. YP. YQ. YR. YS. YT. YU. YV. YW. YX. YY. YZ. ZA. ZB. ZC. ZD. ZE. ZF. ZG. ZH. ZI. ZJ. ZK. ZL. ZM. ZN. ZO. ZP. ZQ. ZR. ZS. ZT. ZU. ZV. ZW. ZX. ZY. ZZ.



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THE ENQUIRER



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VOL 331
AUG 21 2013
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CINCINNATI OH 45211-4726 USA

Sales Rep.
jellerna

Order Taker
jellerna

Ordered By

PO Number

Customer Fax

Customer EMail
jellermann@cheviot.org

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Ad Size
1.0 X 16 LI

Color
<NONE>

Total Amount
\$6.80
Amount Due
\$6.80

Payment Method
Payment Amount
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Pick Up

Sort Text
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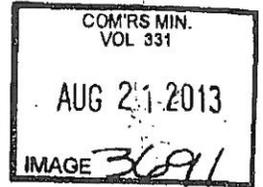
Product	Placement/Classification	Start Date	# Inserts
CP Northeast::	Announcements 0555-Miscellaneous Notices		0
CP Northwest::	Announcements 0555-Miscellaneous Notices		0
CP West::	Announcements 0555-Miscellaneous Notices	5/15/2013	1
communitypress.com::	Announcements 0555-Miscellaneous Notices	5/15/2013	1

P Actual Size

R PUBLIC NOTICE
O A public hearing will
O be held in council
F chambers at the City
of Cheviot Administra-
tion Building, 3814
Harrison Avenue,
Cheviot, Ohio 45211
on June 18, 2013 at
7:15 pm for the pur-
pose of discussing the
proposed Liberty
Nursing Health Care
JEDD with Colerain
Township. 761885

200% Enlargement

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Property Owner Petition Requesting Creation of
COLERAIN TOWNSHIP—CITY OF CHEVIOT
JOINT ECONOMIC DEVELOPMENT DISTRICT I

The undersigned owner of a **property** located in an area proposed to be Included in the Colerain Township-City of Cheviot Joint Economic Development District I hereby petitions the Colerain Township Trustees and the City of Cheviot to adopt the contract creating the District.

- A. A copy of the contract creating the District is attached hereto as Exhibit A and made a part hereof;
- B. This petition requests creation of the District in furtherance of economic development and improvement of economic welfare.

Owner Information

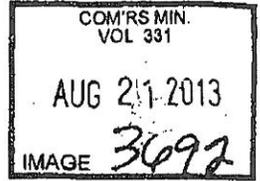
Owner Name: Norbert E. Schwarz
Address: 3204 Blueacres Drive
Cincinnati, Ohio 45239
Phone: (513) 923-4833

Property Description

Colerain Township, Ohio
Address: Livingston Road
Parcel: Hamilton County Auditors: 510-0203-0005-00 and more particularly described in Exhibit B
attached hereto and made a part hereof.

Respectfully submitted,

By: Norbert E. Schwarz
Norbert E. Schwarz



STATE OF OHIO

COUNTY OF HAMILTON SS:

Before me, a Notary Public, in and for said County, personally appeared the above-named Petitioner, Norbert E. Schwarz, who acknowledged that he did sign the foregoing instrument.

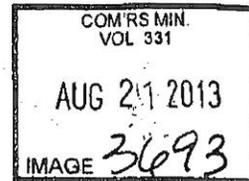
IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this 25th day of June 2013



DAVONE' A. SHINKLE
Notary Public, State of Ohio
My Commission Expires
March 17, 2014

Notary Public

My commission expires: March 17, 2014



COLERAIN TOWNSHIP-CITY OF CHEVIOT
JOINT ECONOMIC DEVELOPMENT DISTRICT I
CONTRACT

The contracting parties hereby enter into this Contract to create the COLERAIN TOWNSHIP Joint Economic Development District (Liberty Nursing Health Care) pursuant to lawful authority and for good and valuable consideration as more fully set forth:

1. Parties - The contracting parties are:

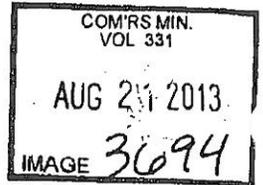
A. Colerain Township Trustees [hereinafter sometimes referred to as "Township"]
and

B. City of CHEVIOT [hereinafter sometimes referred to as "CHEVIOT"]

2. Recitals - The contracting parties are creating the COLERAIN TOWNSHIP Joint Economic Development District I [Liberty Nursing Health Care JEDD] for the purpose of facilitating economic development, to create and preserve jobs and employment opportunities, and to improve the economic welfare of the people in COLERAIN TOWNSHIP, the City of CHEVIOT, Hamilton County, the State of Ohio and in the area of the contracting parties.

The contracting parties share a common interest in facilitating economic development in the Liberty Nursing Health Care area which will bring economic development, jobs and revenue to the contracting parties and to the County and State. The parties acknowledge the economic potential of development to occur within the proposed Liberty Nursing Health Care JEDD territory. Furthermore, the parties acknowledge the benefits associated with regional cooperation and planning beyond the geographic boundaries of the contracting parties.





3. **Authority** - This Contract is entered into pursuant to the authority of R.C. 715.72 through 715.81 and other applicable sections of the Ohio Revised Code.

4. **Location** - The COLERAIN TOWNSHIP Joint Economic Development District I [Liberty Nursing Health Care JEDD] is located entirely within COLERAIN TOWNSHIP, ~~Clermont~~ ^{HAMILTON} County, Ohio. The Liberty Nursing Health Care JEDD is located at LIVINGSTON ROAD and is further described by parcel number 510-0203-0005-00.

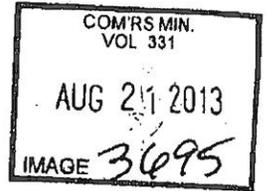
5. **Nexus** - COLERAIN TOWNSHIP is contiguous to the territory of a township, municipal corporation, or county that is contiguous to the City of CHEVIOT. The Liberty Nursing Health Care JEDD is located entirely within COLERAIN TOWNSHIP. CHEVIOT and COLERAIN TOWNSHIP are both located within Hamilton County, Ohio. Hence the geographic eligibility requirements regarding the contracting parties set forth in R.C. 715.72(C)(1) are satisfied.

6. **Liberty Nursing Health Care JEDD Criteria** - The areas to be included in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD meet all of the following criteria:

- A. The areas are located entirely within COLERAIN TOWNSHIP;
- B. No electors reside within the area on the effective date of this Contract and the area is zoned in a manner appropriate to the function of the district; and
- C. The areas do not include any parcel of land owned in fee by or leased to a non-participating municipal corporation or township.

Hence the criteria for inclusion of areas set forth in R.C. 715.73 are satisfied.

7. **Territory** - The areas to be included within the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD consist of 1 parcel and is referred to as the Liberty Nursing Health Care JEDD territory. The following area is to be included in the COLERAIN TOWNSHIP



Liberty Nursing Health Care JEDD:

LEGAL DESCRIPTIONS - See Exhibit A attached.

MAP OF TERRITORY - See Exhibit B.

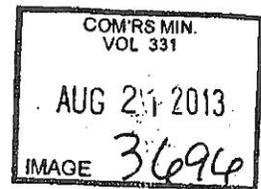
Prior to adoption, the contracting parties may consent to deletion of any portion of the territory to assure compliance with the majority petition requirements applicable to owners of property and owners of businesses to be located in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

8. **Zoning** - The Liberty Nursing Health Care JEDD territory is zoned PDR use pursuant to the COLERAIN TOWNSHIP Zoning Resolution.

TERRITORY ZONING MAP OF ALL AREAS - See Exhibit A attached.

The parties acknowledge that the above land use and zoning classifications are the best and proper available use to encourage economic development. The area is currently developing consistent with prescribed zoning classifications. This Contract shall not operate as a limitation upon Township's [i.e., Board of Trustees, Zoning Commission or Board of Zoning Appeals] authority to change zoning district classification of the Liberty Nursing Health Care JEDD territory (or any parcels contained herein), or to amend the COLERAIN TOWNSHIP Zoning Resolution, or to grant conditional use, variance, specially permitted use, or other change pursuant to the COLERAIN TOWNSHIP Zoning Resolution as currently in effect or as amended from time to time.

9. **Economic Development Plan** - The contracting parties approve and ratify COLERAIN TOWNSHIP'S Economic Development Plan for the Liberty Nursing Health Care



JEDD territory. See Exhibit C Economic Development Plan Liberty Nursing Health Care Joint Economic Development District attached.

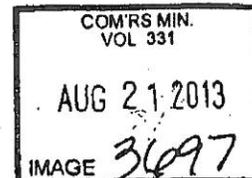
10. **Acknowledgment** - Each contracting party acknowledges entering into this Contract freely and without duress or coercion for the stated public purpose of promoting economic development, creating and preserving jobs and employment opportunities, and to improve the economic welfare of the people of Colerain Township, the City of Cheviot, Hamilton County, and the State of Ohio.

11. **Public Hearing/Approval** - Before any of the contracting parties approved this Contract, the contracting parties delivered a copy of the proposed contract to the Board of County Commissioners of each county in which a contracting party is located, i.e., Hamilton County, pursuant to R.C. 715.75(C).

The COLERAIN TOWNSHIP Trustees and the Council for CHEVIOT have each conducted public hearings after required notice and have approved their resolution and respective ordinances authorizing this Contract.

12. **Adoption** - For adoption to occur, a majority of the owners of property (land) located in the Liberty Nursing Health Care JEDD territory and a majority of the owners of businesses located in the Liberty Nursing Health Care JEDD territory shall submit their petitions supporting creation of the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD.

After adoption of the resolution and ordinances approving this Contract to create the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD, the contracting parties shall jointly file with the Hamilton County Commissioners (i.e., the legislative authority of the county



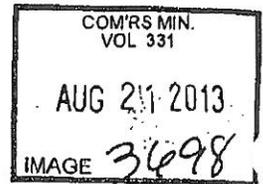
within which a contracting parties are located) all of the following documents:

- A. a signed copy of the Contract;
- B. a description of the areas to be included in the Liberty Nursing Health Care JEDD, including a map in sufficient detail to denote the specific boundaries of the areas and to indicate any zoning restrictions applicable to the areas;
- C. the economic development plan attached hereto as Exhibit C;
- D. certified copies of the ordinances and resolutions of the contracting parties relating to the Contract and Liberty Nursing Health Care JEDD;
- E. a certificate of each contracting party that the public hearings required by R.C. 715.75 were held, the date of the hearings, and evidence of publication of the notice of the hearings;
- F. a petition signed by a majority of the owners of property (land) located within the areas to be included in the Liberty Nursing Health Care JEDD; and
- G. a petition signed by a majority of the owners of businesses located in the areas to be included in the Liberty Nursing Health Care JEDD.

COLERAIN TOWNSHIP shall give timely notice (not later than ten (10) days after filing) by certified mail to:

- A. those owners of property (land) located in the areas comprising the Liberty Nursing Health Care JEDD territory who did not sign the petition; and
- B. those owners of businesses located in the areas comprising the Liberty Nursing Health Care JEDD territory who did not sign the petition.

COLERAIN TOWNSHIP Resolution No. ~~13-72~~ approving the creation of the Liberty Nursing Health Care JEDD and authorizing the proposed Contract is not required to be



submitted to the electors of the township for approval pursuant to R.C. 715.77(A)(1) because:

- A. the resolution was approved by a unanimous vote of the members of the Board of Township Trustees;
- B. the creation of the Liberty Nursing Health Care JEDD is proposed at the request of a majority of owners of land included within the proposed district; and
- C. the territory to be included in the proposed Liberty Nursing Health Care JEDD is zoned in a manner appropriate to the function of the proposed district.

13. **Effective Date** - The creation of the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD per approval or deemed approval by the Hamilton County Commissioners shall become effective that date which is not earlier than the thirty-first (31st) day after contract approval pursuant to R.C. 715.77(A)(4).

14. **Term** - The initial term of this Contract shall commence upon the effective date and shall terminate on December 31, 2043. The contracting parties may by mutual consent extend this Contract for two (2) terms of ten (10) years each.

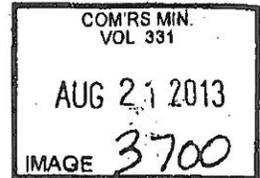
The parties acknowledge that the development opportunities to be derived from the Contract are projected to occur well into the future. Road improvements and other infrastructure expansion, long range planning, expanded service, and other catalysts for economic development associated with the Liberty Nursing Health Care JEDD may require many years for implementation and completion. In consequence, resulting economic development may not be realized until decades after the originating improvements. The initial term and additional terms provided for herein are a function of the long range nature of the intended economic development.



15. Board of Directors - Businesses will be located and persons will be working within the Liberty Nursing Health Care JEDD territory. Therefore according to R.C. 715.78(A)(1) the Liberty Nursing Health Care JEDD Board of Directors shall be composed of the following members:

	<u>Representation</u>	<u>Member</u>	<u>Initial Term</u>
A.	One member representing CHEVIOT	[Municipal Member]	1 Year
B.	One member representing Colerain Township.	[Township Member]	2 Years
C.	One member representing the owners of businesses located in the Liberty Nursing Health Care JEDD.	[Business Member]	3 Years
D.	One member representing persons working within the Liberty Nursing Health Care JEDD.	[Worker Member]	4 Years
E.	One member selected by the members designated in subparagraphs (A) through (D) above. This member shall serve as Chairperson.	[Chairperson]	4 Years

Initial terms as prescribed by R.C. 715.78(A) are indicated. Thereafter, terms for each member shall be four (4) years, each term ending on the same day of the same month of the year as the term it succeeds. A member may be reappointed, but no member shall serve more than two (2) consecutive terms on the board.



The Municipal Member may be a municipal elected official or employee; excepting however any one serving in CHEVIOT's Finance Department or supervised by or reporting to the Finance Director. The City Council shall select the municipal member.

The Township Member may be a Township elected official or employee; excepting however the Township Administrator. The COLERAIN TOWNSHIP Trustees shall select the Township Member.

The Business Member, Worker Member, and Chairperson may be a resident of any of the contracting parties. The COLERAIN TOWNSHIP Trustees shall select the Business Member and the Worker Member whom shall be a business owner with a business located in the Liberty Nursing Health Care JEDD and whom shall be a person working within the Liberty Nursing Health Care JEDD respectively.

The contracting parties may by consent adopt rules pertaining to Board Member service, removal for cause, and vacancy.

The authority of the Board of Directors is limited according to statutory authority of R.C. 715.72 to 715.81 and the powers conferred by this Contract applicable to the Liberty Nursing Health Care JEDD territory. According to R.C. 715.78(D) the Board of Directors is a public body for the purposes of R.C. 121.22 [Sunshine Law] and furthermore is subject to R.C. Chapter 2744 [Political Subdivision Tort Liability and Immunity].

The members of the Board of Directors shall serve without compensation. Necessary and authorized expenses incurred in relation to Board service shall be reimbursed from Liberty Nursing Health Care JEDD funds allocated to the Board according to procedures

AUG 21 2013

IMAGE 3701

established by the contracting parties and the Board. Only actual documented costs are eligible for reimbursement.

Three Members of the Board shall constitute a quorum and any action of the Board requires concurrence of a majority in attendance. The Board shall act through the passage of resolutions. A resolution of the Board shall be effective immediately unless otherwise provided by the resolution or as required by law.

The Chairperson shall preside over meetings of the Board. Either the Chairperson or a majority of the Board may call special meetings upon at least twenty-four (24) hours advanced notice to all Members.

The Board of Directors may adopt a) policies, b) procedures, and c) advance directives which may be administered by the Chairperson acting in conjunction with the Secretary.

16. **Board Activities** - The Board shall meet at least annually to review activities affecting the Liberty Nursing Health Care JEDD including but not limited to progress on intended improvements, development activities, services to the Liberty Nursing Health Care JEDD, and reports pertaining to the Liberty Nursing Health Care JEDD, planning affecting the Liberty Nursing Health Care JEDD, adequacy of services to the Liberty Nursing Health Care JEDD, public relations, and so forth. The Board shall serve as a liaison with the private sector for the purpose of facilitating economic development within the Liberty Nursing Health Care JEDD. The Board shall serve in an advisory capacity to the contracting parties, and may make recommendations upon request of the contracting parties in furtherance of economic development within the Liberty Nursing Health Care JEDD territory. The Board shall perform such other duties as may be directed by consent of the contracting parties from time to time.

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IMAGE

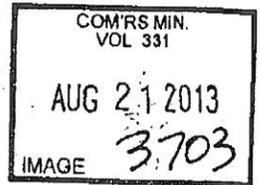
3702

The Township's Assistant Administrator shall serve as Secretary to the Board of Directors. The Administrator shall not serve as a Member and shall not have voting privileges. In the absence of a Township Administrator, the Township may appoint a Secretary. The Secretary shall keep minutes of Board meetings and resolution meetings, and shall keep records of all Board activities, functions, and operations which shall be available for public inspection during routine Township business hours.

The Secretary upon affirmative resolution of the Board or the fiscal officer of a contracting party may review CHEVIOT's records relating to taxation from the Liberty Nursing Health Care JEDD territory; provided however, the record recipient is subject to and shall strictly comply with confidentiality provisions of R.C. 718.13 and the CHEVIOT Income Tax Codified Ordinance Section 13-14. The Secretary upon affirmative resolution of the Board may request an independent review or audit of CHEVIOT's tax collection services, and collection procedures relating to taxation from the Liberty Nursing Health Care JEDD territory. The cost of the independent review or audit shall be treated as a collection related expense payable from JEDD gross income revenues.

The Secretary is authorized to issue and receive correspondence pertaining to Board activities and shall assist the Board with scheduling of meetings, organization of information, document preparation, and such other activities that pertain to Board functions and operations. The Secretary may utilize Township facilities and Township staff in furtherance of Board activities.

The Board may enter into agreements and may establish funds and accounts in furtherance of Board activities. The Board shall establish an appropriations procedure to



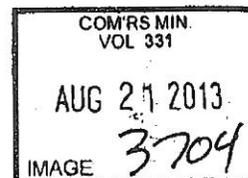
provide for the payment of operating expenses associated with Board activities and operation of the Liberty Nursing Health Care JEDD. The Board shall designate those members who may execute documents on behalf of the Board in furtherance of a resolution; provided however, any agreements with third parties shall require the signature of at least two (2) Board Members; or in the alternative, a Board Member and the Secretary.

The Board may apply for and receive and accept grants from governmental units or the private sector for Liberty Nursing Health Care JEDD related activities such as construction, maintenance, operation of any facility, research, and development for Liberty Nursing Health Care JEDD programs. The Board may also accept contributions in money or in kind for Liberty Nursing Health Care JEDD related activities.

The Board may purchase insurance for property, casualty loss, or liability, and may participate in risk management pools or defense organizations regarding Liberty Nursing Health Care JEDD activities.

The Board does not have authority to borrow money or to issue notes or bonds, or to assign, pledge, hypothecate, or encumber tax revenue without consent of the contracting parties.

The Board is authorized to do all acts and things necessary or convenient to carry out the powers granted in the Contract including, but not limited to, granting tax credits pursuant to ORC §718.51, §718.151, and other pertinent sections of the Ohio Revised Code. If the Board's authority is unclear or if the Board desires expanded authority, the Board may request clarification of authority or additional authority from the contracting parties by consent.

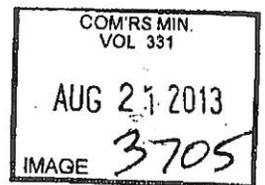


17. **Income Tax** - This contract grants the Liberty Nursing Health Care JEDD Board of Directors power to adopt a resolution to levy an income tax within the entirety of the Liberty Nursing Health Care JEDD territory at a maximum rate of two (2%) percent based on:

- a. income earned by persons working within the Liberty Nursing Health Care JEDD (the "Earnings Tax Portion");
- b. net profits of businesses located within the Liberty Nursing Health Care JEDD (the Net Profits portion). The income tax of the district shall follow the provisions of Chapter 718 of the Revised Code, except that no vote shall be required. (See Section 715.74(C)(a)).

The resolution levying an income tax shall require the contracting parties to annually set aside a percentage of the amount of the income tax collected for the long-term maintenance of the Liberty Nursing Health Care JEDD; provided, however, the amount set aside shall not exceed \$1,000.00 annually without consent of the contracting parties. Not earlier than one (1) year after the effective date of the Liberty Nursing Health Care JEDD, the Board of Directors, with written consent of the contracting parties, may increase or decrease the rate of taxation on a prospective basis in an amount as the contracting parties agree to in writing; provided, however, that the applicable rate of taxation shall not exceed the lesser of the rate of the municipal income tax then levied by CHEVIOT or two (2%) percent.

The resolution levying the income tax shall be consistent with the provisions of the City of CHEVIOT Income Tax Ordinance No. 1344, as it may be amended from time to time; subject however to exceptions, limitations, or other provisions in this Contract or according to law. The Board may designate those provisions of the CHEVIOT Income Tax Ordinance, as it

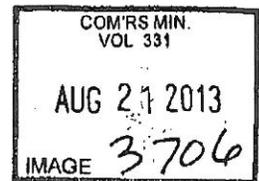


may be amended from time to time, which are not applicable to taxation within the Liberty Nursing Health Care JEDD; provided, however, that the Board may not exceed the taxing authority permitted by the CHEVIOT Income Tax Ordinance without consent of the contracting parties.

The income tax is effective and collection shall commence on the first day of the month following the Board's adopting resolution, unless extended by action of the JEDD not to exceed ninety (90) days after said resolution.

Any contracting party may request an independent audit of any aspect of revenue collection and distribution; provided, however, that the party requesting the audit shall bear the expense of audit, if applicable.

CHEVIOT shall administer, collect, and enforce the income tax on behalf of the Liberty Nursing Health Care JEDD. CHEVIOT's Director of Finance or his designee shall serve as the Tax Administrator of the income tax derived from the Liberty Nursing Health Care JEDD and shall be responsible for the receipt, safekeeping, accounting, and investment of income tax revenues pending disbursement. All receipts shall be deposited to a separate Liberty Nursing Health Care JEDD account that shall not be co-mingled with revenue from other sources. Earnings on the Liberty Nursing Health Care JEDD account and investments related thereto shall be added to the account. The Tax Administrator has authority to grant refunds and to compromise claims for tax, penalties, and interest. The Tax Administrator has authority to commence legal proceedings pertaining to delinquent tax collection and enforcement, and declaratory judgment regarding disputed interpretation and applicability of the CHEVIOT Income Tax Ordinance within the Liberty Nursing Health Care JEDD. The Tax Administrator is

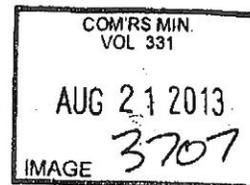


authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of duties. The Tax Administrator is designated to be an interested party and is authorized to commence and defend legal proceedings in the name of the Liberty Nursing Health Care JEDD in any way pertaining to the income taxation within the Liberty Nursing Health Care JEDD.

The Tax Administrator shall report quarterly to the Board and contracting parties regarding receipt and distribution of income tax revenue including amounts retained in escrow. The Tax Administrator shall furthermore report quarterly regarding Liberty Nursing Health Care JEDD operating income and expenses for the preceding quarter and shall provide short term and long range projections concerning anticipated income and expenses associated with Liberty Nursing Health Care JEDD operations. The Tax Administrator shall provide monthly reports to the Secretary regarding all revenue with taxpayer sources. Such monthly reports shall be subject to confidentiality covenants as more fully set forth.

The Tax Administrator shall pay one (1%) per cent of the gross income tax revenue into escrow. Escrow proceeds may be utilized to pay refunds, and in general to balance accounts. In the event of an escrow deficiency, the Tax Administrator may invoice the contracting parties according to their pro rata distribution to satisfy the deficiency. Invoices for deficiency are due and payable within thirty (30) days from notice. At the end of each calendar year any escrow surplus shall be distributed as part of the net income tax revenue.

The levy of the income tax is necessary to effectuate the purpose of this Contract and after once levied any disruption of the distribution of the tax would prevent the parties from fulfilling their obligations under this Contract and may cause financial hardship. Therefore, once

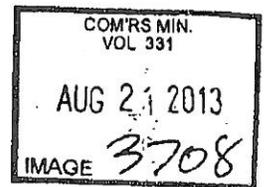


the income tax is levied, the Board of Directors is not authorized to cease the levy of the income tax unless authorized by amendment of this Contract.

For purposes of this Contract, "Net Revenues" means the gross proceeds of the collection of the net profit portion of the Liberty Nursing Health Care JEDD income tax and earnings tax portion of the Liberty Nursing Health Care JEDD less (i) the amount allocated for the long-term maintenance of the Liberty Nursing Health Care JEDD as provided in the second paragraph of this Section 17, (ii) the amount placed in escrow as provided in the eighth paragraph of this Section 17, and (iii) the amount necessary to pay the costs of administering, collecting and enforcing the income tax whether incurred by the City or by a municipal income tax collection and administration agency in accordance herewith and with the tax administration agreement between the City and the Liberty Nursing Health Care JEDD. This definition is applicable to the total income tax.

The Tax Administrator is authorized and may contract on behalf of the Liberty Nursing Health Care JEDD with a municipal income tax collection and administration agency (such as the Regional Income Tax Agency, "RITA") to perform the administration, collection and enforcement duties relating to the Liberty Nursing Health Care JEDD income tax as set forth in this Contract. The fees and expenses of such an agency shall be deducted from the Liberty Nursing Health Care JEDD income tax revenues and paid to such agency prior to distribution of those revenues as set forth in this Contract.

18. **Primacy** - The Liberty Nursing Health Care JEDD territory shall have primacy over residential status relating to collection of the income tax derived from individual earnings within the Liberty Nursing Health Care JEDD notwithstanding provisions of the CHEVIOT Income Tax Ordinance which may be adopted to the contrary.



19. **Revenue Distribution-** Net tax revenue from the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD shall be paid at least monthly to COLERAIN TOWNSHIP and the City of CHEVIOT, according to the following formula:

CITY OF CHEVIOT: 10% of Net Revenues

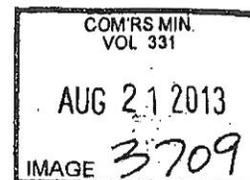
COLERAIN TOWNSHIP: 90% of Net Revenues

20. **Allocation -** The contracting parties shall allocate a prorated portion of net income tax revenue to the Board of Directors adequate to meet operating expenses; provided, however, that the amount allocated shall not exceed \$1,000.00 annually without consent of the contracting parties.

21. **Contributions -** In furtherance of the economic development of the Colerain Township Liberty Nursing Health Care JEDD the contracting parties shall undertake with diligence the following improvements and services. The contracting parties acknowledge that priorities may shift according to actual experience. The contracting parties shall cooperate with the common objective of facilitating economic development and serving public needs. The allocation of responsibilities is intended to be fair and equitable in relation to net tax revenue distribution:

A. **Township -**The Township shall reimburse the developer for the construction and improvement of a sanitary sewer extension in the District and will provide for such infrastructure it deems appropriate to provide an improved transportation network to benefit the Liberty Nursing Health Care JEDD.

The Township shall furthermore provide expanded public services to the Liberty Nursing Health Care JEDD, for example, police protection, fire protection, civil defense, local government, administration, and so forth commensurate with economic growth.



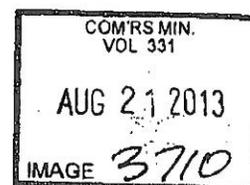
The Township expects to provide superior level of services in order to attract development and to support commerce once it is established. Participating in Liberty Nursing Health Care JEDD revenues may enable Township expenditures in furtherance of improvements which are already planned.

Intended contributions assume adequacy of net tax revenues, anticipated revenues, funding from other sources, and availability of financing upon acceptable terms in order to provide necessary funding for projects and services. As of the date of commencement of the Contract, the contracting parties do not have specific revenue projections and final construction estimates to enable defined improvements and improvement schedules. Nevertheless, the contracting parties shall exercise due diligence in planning for improvements and undertaking construction in furtherance of economic development to benefit the Liberty Nursing Health Care JEDD, the contracting parties, Hamilton County, and the State of Ohio.

B. CHEVIOT - CHEVIOT shall upon request of the Liberty Nursing Health Care JEDD Board provide financial services to the Secretary for analysis of economic activity affecting the Liberty Nursing Health Care JEDD.

The scope of services is limited to utilization of CHEVIOT's available personnel. The services contemplated by this section are limited to collections, distribution and a review and analysis of economic activity pertaining to the Liberty Nursing Health Care JEDD. CHEVIOT has established departments with capable personnel and is able to provide these limited services in furtherance of its participation.

C. If the income tax levied by the Liberty Nursing Health Care JEDD Board pursuant to this Contract is determined to be invalid or unenforceable pursuant to a final,



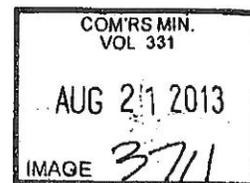
non-appealable judgment of a court of competent jurisdiction or by act of law, the contracting parties have no further duty to make aforesaid contributions under this Contract.

22. **Financing** - This Agreement shall not be construed as a limitation upon the contracting parties to use tax increment financing, improvement districts, special assessments, or other public financing mechanisms which are available, or which may become available, to fund capital improvements, maintenance, or other costs associated with contributions (e.g., road projects). Furthermore, this Contract shall not be construed to restrict any of the contracting parties from requiring any property owner, operator, or developer (as the case may be) to construct internal improvements such as roads, utilities, or surface water detention, or to participate in the cost in whole or in part of public improvements necessitated by development activity or expanded usage as a condition of approving the proposed activity. In furtherance of the economic development plan, the contracting parties may exercise lawful authority for public acquisition when necessary or appropriate to carry out projects and improvements inside and outside of the Liberty Nursing Health Care JEDD territory.

23. **Facility Ownership** - Public facilities including interests in real property which are acquired, developed, or constructed by a contracting party in furtherance of this Contract shall be owned, operated, and maintained by that contracting party, unless otherwise agreed. Termination or expiration of the Contract shall not affect ownership of public facilities including interests in real property located within the Liberty Nursing Health Care JEDD territory regardless of method of acquisition or contract purpose pertaining thereto.

24. **Third Party Service Providers**

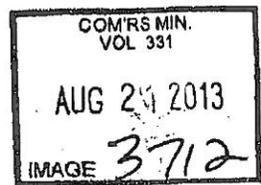
A. **Water** - The City of Cincinnati supplies public fresh water distribution to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township



may establish special assessment procedures for the levy and collection of assessments to recover the costs associated with capital improvements to the water distribution system which may become necessary to support development. In addition, the Township may enter into inter-governmental agreements and third party developer compensation agreements in furtherance of extending adequate supply of water to the Liberty Nursing Health Care JEDD.

B. **Sanitary Sewer** - The Metropolitan Sewer District supplies sanitary sewer service to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township may establish special assessments procedures for the levy and collection of special assessments to recover the cost of capital improvements to the sanitary sewer system which may become necessary to support development. In addition, the Township may enter into inter-governmental agreements and third party developer compensation agreements in furtherance of providing adequate, sanitary sewer service to the Liberty Nursing Health Care JEDD.

C. **Electric and Gas Service** - Duke Energy (fka Cincinnati Gas & Electric) is the utility supplier of electric and natural gas to the Liberty Nursing Health Care JEDD territory. To the extent permitted by law, the contracting parties may enter into reimbursement agreements associated with relocating utility distribution lines or other fixtures for road improvements or other public improvements. Deregulation of utilities may enable new opportunities associated with purchase and supply of energy (i.e., electric and natural gas). The contracting parties shall cooperate with one another in undertaking new ventures, investigating new technologies, conservation programs, and financial programs in furtherance of extending adequate energy at competitive rates to the Liberty Nursing Health Care JEDD territory.



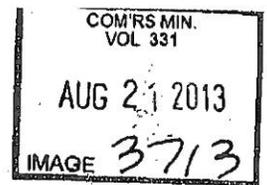
25. **Annexation** - CHEVIOT shall not annex any property located in COLERAIN TOWNSHIP so long as this Contract is in effect. The contracting parties shall cooperate in resisting any annexation, merger, or consolidation process involving COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory to any third party governmental unit or political subdivision (i.e., other township or municipality); provided however, CHEVIOT is not required to be a party to litigation or to participate in litigation expense with regard to any annexation, merger, or consolidation process involving COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

26. **Real Property Taxation** - The creation of the Liberty Nursing Health Care JEDD shall not be construed to affect real property taxation within the Liberty Nursing Health Care JEDD territory and shall not affect the Township's distributive share of real property tax revenue.

27. **Filing** - The COLERAIN TOWNSHIP Administrator shall file this Contract with the Director of Development after it becomes effective.

28. **Recording** - The COLERAIN TOWNSHIP Administrator shall record this Contract, together with certified copies of the resolution and ordinances of the contracting parties approving the contract, with the Hamilton County Recorder after it becomes effective.

29. **Integration** - The Contract (upon final approval as revised) with attached exhibits and materials incorporated by express reference represents the entire agreement of the parties and supersedes prior drafts and negotiations. The parties and their respective successors, assigns and transferees, agree to execute any further contracts, agreements, documents or instruments as may be reasonably necessary to effectuate the purpose and



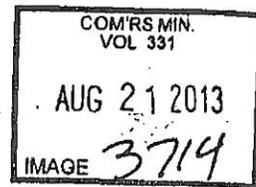
intent of this Contract. To the extent permitted by this Contract, and in compliance with all laws and resolutions and ordinances controlling this Contract, the parties and their respective successors, assigns and transferees, specify that any amendment must be in writing and signed by the applicable parties.

30. **Amendment** - The contracting parties may amend the Contract to add areas to the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD in compliance with R.C. 715.761, or as said section may be amended from time to time. Amendment to add areas requires unanimous consent of the contracting parties.

The contracting parties reserve the right to amend any provision of the Contract from time to time and to provide Board directives upon approval of all contracting parties. In no event will any amendment increase the rate of taxation above two (2%) percent. Furthermore, one or more of the contracting parties may enter into independent inter-governmental agreements with one or more contracting parties or non-contracting parties which may be consistent with and in furtherance of the economic development plan and the public purpose stated in this Contract.

31. **Consent** - Any consent of the contracting parties pursuant to this Contract or in furtherance of performance thereof shall be in writing with the concurrence of all contracting parties.

32. **Default** - Non-performance of a contractual duty, unless excused by consent or by operation of law shall constitute a default. A contracting party who questions another party's ability to perform may request adequate assurances in lieu of declaring a default. Any party who contends the existence of a default shall provide notice declaring default to the other contracting parties. A defaulting party shall have sixty (60) days in which to cure the



default or to indicate action intended to cure the default by substantial performance as soon as practicable.

In the event that a default is not cured, the party who contends the existence of a default may initiate legal proceedings. In the alternative to judicial legal proceedings, the contracting parties may consent to alternative dispute resolution. The parties acknowledge that specific performance and other equitable remedies may be appropriate to assure Contract performance due to the potential for irreparable harm upon a default.

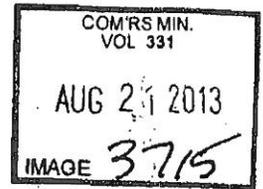
33. **Force Majeure** - Performance of contractual duty is excused to the extent that an event or occurrence beyond the control of a contracting party (e.g., act of God, intervening action of independent governmental authority, act of war, riot, labor stoppage or strike, national or regional tragedy, and so forth) makes performance impossible or impracticable so long as the affected contracting party did not control the circumstance, or anticipate and accept the risk.

34. **Venue** - The contracting parties stipulate that Hamilton County Court of Common Pleas shall have exclusive venue over legal proceedings between the contracting parties.

35. **Termination** -

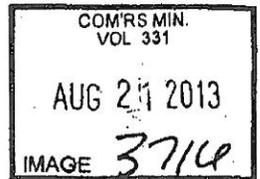
a. This Contract may be terminated by consent of the contracting parties; provided however the following conditions precedent are applicable before termination is effective:

1. The legislative actions of the contracting parties must become effective within ninety (90) days of one another;



2. The termination shall not become effective sooner than ninety (90) days after the last of the contracting parties' action in furtherance of termination becomes effective; and
 3. The termination agreement shall provide for distribution (if applicable) of the undistributed income tax revenue derived from the Liberty Nursing Health Care JEDD to the parties to this Contract.
- b. In the event that any improvement projects associated with the Liberty Nursing Health Care JEDD are incomplete as of the effective date of termination, the contracting parties shall provide for payment of their respective contract obligations associated with such projects which may become due after termination.
 - c. Unilateral withdrawal from the Contract by any contracting party is prohibited.
36. Notices - All notices or required communications among the contracting parties shall be in writing and shall be sent via U.S. mail or by courier with delivery receipt as follows:
- A. **COLERAIN TOWNSHIP Trustees**
Colerain Township Administration Building
4200 Springdale Rd.
Cincinnati, OH 45251

Attn: Township Administrator, James Rowan



With a copy to: Colerain Township Law Director:
Lawrence E. Barbieri, Esq.
Schroeder, Maundrell, Barbieri & Powers
5300 Socialville Foster Road, Suite 200
Mason, Ohio 45040

B. CITY OF CHEVIOT
3814 Harrison Avenue
Cheviot, Ohio 45211

Attn: Mayor Samuel D. Keller

With a copy to: City of Cheviot Law Director :
Mark G. Waters, Esq.
via email: mwaters@cheviot.org

A contracting party may designate a substitute or additional contacts. Any communications disseminated via electronic media (e.g., facsimile, E-MAIL) or other media shall not be effective unless confirmed in writing.

The parties may dispense with written notice as a condition to any action by written consent or agreement.

37. Severability - The unenforceability of any term or covenant of this Contract shall not affect the enforceability of the remaining terms and covenants.

38. Captions - Paragraph captions are provided for convenience and are not intended to affect interpretation or application of the Contract covenants.

INTENDING TO BE LEGALLY BOUND, the COLERAIN TOWNSHIP Trustees and the City of CHEVIOT, have caused this Contract to be duly executed by their authorized officers.

COLERAIN TOWNSHIP BOARD OF TOWNSHIP TRUSTEES

By: 
James Rowan, Administrator
(Pursuant to Authority of Resolution No. 13-72)

COM'RS MIN.
VOL 331
AUG 21 2013
IMAGE 3717

L. E. Barbieri
Lawrence E. Barbieri,
Colerain Township Law Director

STATE OF OHIO
COUNTY OF HAMILTON:

Before me, a Notary Public, in and for said county, personally appeared the above-named COLERAIN TOWNSHIP TRUSTEES, County of Hamilton, State of Ohio, by their duly appointed Township Administrator, James Rowan, by authority of Resolution No. 13-72 who acknowledged that he did sign the foregoing instrument and the same is the free act and deed of said Township Trustees and the free act and deed of his personally and as such duly appointed Township official.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal, this 5th day of AUGUST, 2013.



John Michael Milligan
JOHN MICHAEL MILLIGAN
Attorney At Law Notary Public
NOTARY PUBLIC

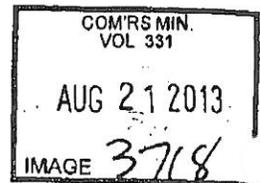
STATE OF OHIO
My Commission Has
No Expiration Date
Section 147.03 O.R.C.
Samuel D Keller
Samuel D. Keller, Mayor
(Pursuant to authority of Ordinance No. 13-14)

Mark G. Waters
Mark G. Waters, Law Director
City of Cheviot, Ohio
STATE OF OHIO
COUNTY OF HAMILTON:

Before me, a Notary Public, in and for said county, personally appeared the above-named CITY OF CHEVIOT, State of Ohio, by its duly authorized Mayor, Samuel D. Keller, by authority of Ordinance No. 13-14, who acknowledged that he did sign the foregoing instrument and the same is the free act and deed of said City and the free act and deed of him personally and as such duly appointed City official.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal, this 2nd day of July, 2013.

Mark G. Waters
Notary Public
Mark G. Waters
Attorney at Law
My Commission has no expiration



JULY 1, 2010

LEGAL DESCRIPTION
19.2698 ACRES

SITUATE IN SECTION 14, TOWN 2, ENTIRE RANGE 1, COLERAIN TOWNSHIP, HAMILTON COUNTY, OHIO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

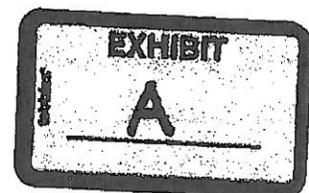
BEGINNING AT AN EXISTING 1" IRON BAR AT THE NORTHEAST CORNER OF GRACE ACRES SUBDIVISION AS RECORDED IN PLAT BOOK 358, PAGE 57 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, SOUTH 05°15'18" WEST, 191.18 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE LEAVING THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, NORTH 81°11'39" WEST, (PASSING A SET 5/8" IRON PIN AND CAP AT 1275.87 FEET) 1,305.92 FEET TO A POINT IN THE CENTERLINE OF LIVINGSTON ROAD, SAID POINT BEING WITNESSED BY AN EXISTING P.K. NAIL WHICH IS 0.39 FEET EAST; THENCE ALONG THE CENTERLINE OF LIVINGSTON ROAD, NORTH 05°24'51" EAST, 627.75 FEET TO A SET MAG NAIL AT THE INTERSECTION OF THE CENTERLINE OF LIVINGSTON ROAD AND THE SOUTHERLY LIMITED ACCESS RIGHT OF WAY OF CROSS COUNTY HIGHWAY (S.R. 126/RONALD REAGAN HIGHWAY); THENCE LEAVING THE CENTERLINE OF LIVINGSTON ROAD ALONG THE SOUTHERLY LIMITED ACCESS RIGHT OF WAY OF CROSS COUNTY HIGHWAY (S.R. 126/RONALD REAGAN HIGHWAY) THE FOLLOWING THREE COURSES AND DISTANCES, SOUTH 76°33'09" EAST, 277.94 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE SOUTH 87°57'41" EAST, 451.00 FEET TO A SET 5/8" IRON PIN AND CAP AND SOUTH 82°55'31" EAST, 577.06 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE SOUTH 05°18'47" WEST, 484.82 FEET TO THE PLACE OF BEGINNING.

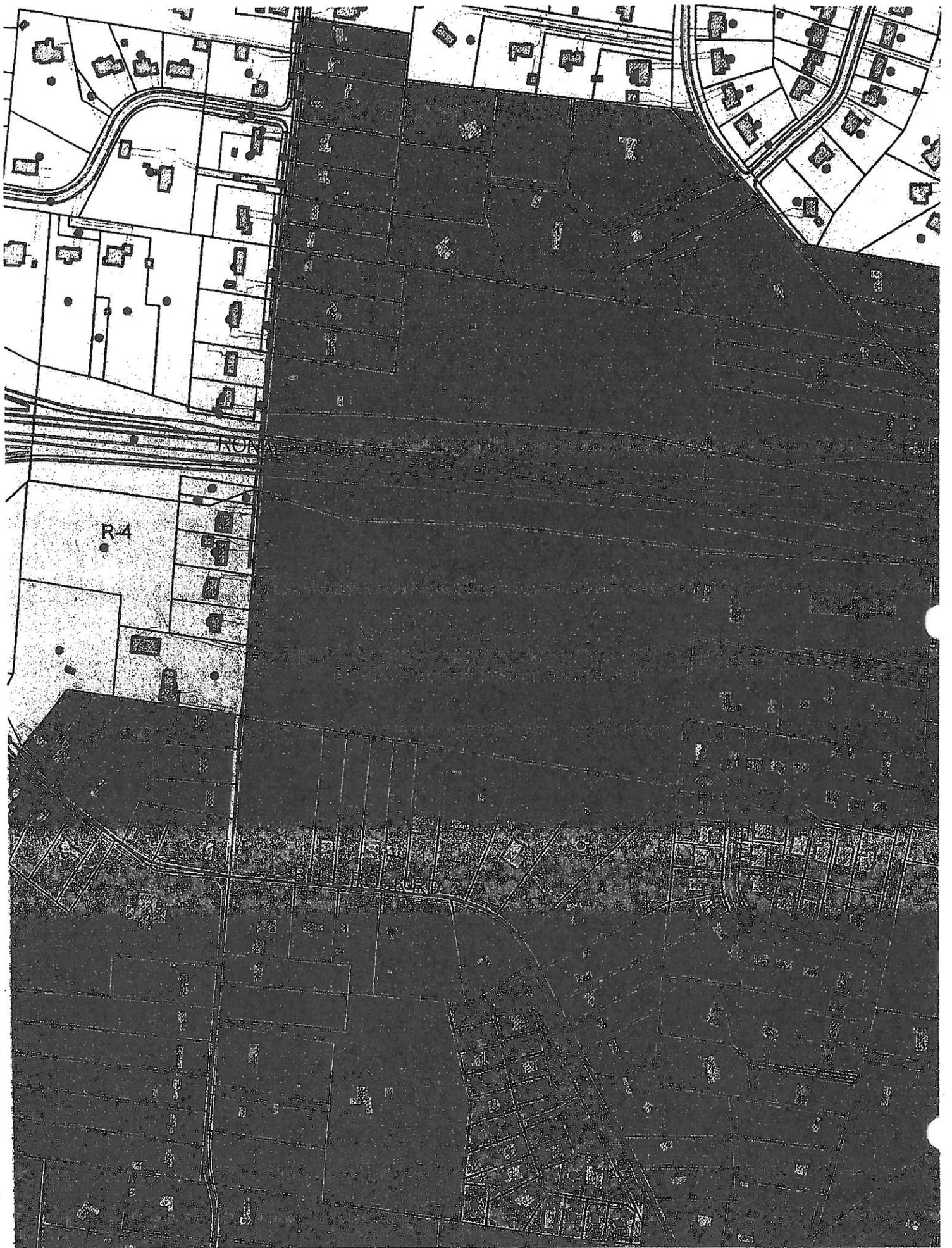
THUS CONTAINING 19.2698 ACRES OF LAND AND BEING SUBJECT TO THE RIGHT OF WAY OF LIVINGSTON ROAD AND ALL EASEMENTS AND RESTRICTIONS OF RECORD.

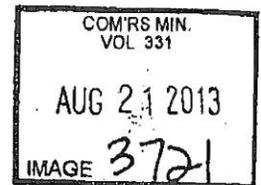
BEARING USED IN THIS LEGAL DESCRIPTION ARE RELATIVE TO NAD-83, OHIO STATE PLANE COORDINATE SYSTEM SOUTH ZONE BASED ON REALTIME GPS OBSERVATIONS OF HAMILTON COUNTY, OHIO GEODETIC CONTROL MONUMENTS.

THE ABOVE DESCRIBED REAL ESTATE IS ALL OF THE SAME PREMISES DESCRIBED IN DEED BOOK 3881, PAGE 323 OF THE HAMILTON COUNTY, OHIO RECORDS. BEING THE RESULT OF A SURVEY AND PLAT DATED 6-30-2010, MADE BY STEPHEN L CAHILL, PLS, OF ABERCROMBIE & ASSOCIATES, INC., OHIO REGISTERED SURVEYOR NUMBER 7862.

05-0071A-19.2698AC.DOC







Economic Development Plan Liberty Nursing Health Care
Joint Economic Development District

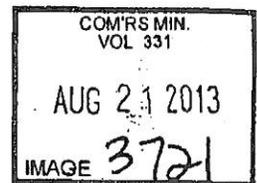
The Economic Development Plan (Plan) for the Liberty Nursing Health Care JEDD is a combination of public and private funds used to facilitate the economic vitality of the subject parcels. The administration of the Plan will include cooperation from the Board of Trustees in conjunction with the City of Cheviot and the property owners and employees of the Joint Economic Development District (District). Directors of the District will use all revenue accumulated through the operation of the District consistent with the terms and conditions of the incorporating documents of the District.

Generally, the Plan for the District involves a cooperative environment between the public and the private sectors. The District will use all-economic tools available to attract, sustain and enhance job creation, economic development and the quality of life for residents of Colerain Township, the City of Cheviot, and Hamilton County, including but not limited to:

1. Earnings Tax
2. Developer Contributions

Specifically, the Plan shall require the Liberty Nursing Health Care adequately addresses all zoning, infrastructure and aesthetic issues. Colerain Township shall also agree to distribute the first 1% portion of the earnings tax revenue to the developer as reimbursement for sanitary sewer infrastructure for a maximum of \$50,000 per year with a maximum total of \$300,000.





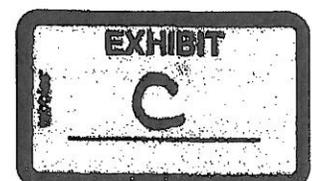
Economic Development Plan Liberty Nursing Health Care
Joint Economic Development District

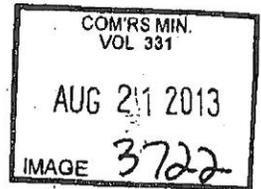
The Economic Development Plan (Plan) for the Liberty Nursing Health Care JEDD is a combination of public and private funds used to facilitate the economic vitality of the subject parcels. The administration of the Plan will include cooperation from the Board of Trustees in conjunction with the City of Cheviot and the property owners and employees of the Joint Economic Development District (District). Directors of the District will use all revenue accumulated through the operation of the District consistent with the terms and conditions of the incorporating documents of the District.

Generally, the Plan for the District involves a cooperative environment between the public and the private sectors. The District will use all-economic tools available to attract, sustain and enhance job creation, economic development and the quality of life for residents of Colerain Township, the City of Cheviot, and Hamilton County, including but not limited to:

1. Earnings Tax
2. Developer Contributions

Specifically, the Plan shall require the Liberty Nursing Health Care adequately addresses all zoning, infrastructure and aesthetic issues. Colerain Township shall also agree to distribute the first 1% portion of the earnings tax revenue to the developer as reimbursement for sanitary sewer infrastructure for a maximum of \$50,000 per year with a maximum total of \$300,000.





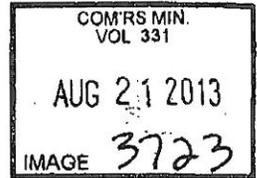
Page -2-

- The Plan will include a mix of revenues generated from sources such as:
 - o Earnings Tax
 - o Developer Contributions
- The Developer will provide an infrastructure that is conducive to positive economic growth
- The Township through revenues received from the improvements within the District shall distribute revenue to the Colerain Township CIC over the course of the Plan in order to further promote economic development.

The nature of Plan is "fluid" and the Directors should view the Economic Plan as a framework. The availability of revenue based upon the rate at which the development occurs will dictate the ability of the District to make improvements to the public infrastructure and promote economic development and job creation.

Schedule for Collection of Income Tax:

The Contract provides that the District will levy an income tax of 2% as set forth in Section 17 of the Contract. The income tax is effective and collection shall commence on the 1st day of the month following the Board's adopting Resolution, unless extended by action of the JEDD not to exceed ninety (90) days after said Resolution. The City of Cheviot shall administer, collect and enforce the tax on behalf of the Liberty Nursing Health Care JEDD all in accordance with Section 17 of the Contract.



JULY 1, 2010

LEGAL DESCRIPTION
19.2698 ACRES

SITUATE IN SECTION 14, TOWN 2, ENTIRE RANGE 1, COLERAIN TOWNSHIP, HAMILTON COUNTY, OHIO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

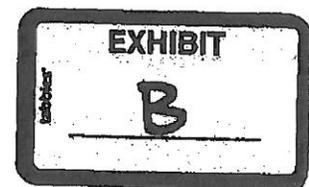
BEGINNING AT AN EXISTING 1" IRON BAR AT THE NORTHEAST CORNER OF GRACE ACRES SUBDIVISION AS RECORDED IN PLAT BOOK 358, PAGE 57 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, SOUTH 05°15'18" WEST, 191.18 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE LEAVING THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, NORTH 81°11'39" WEST, (PASSING A SET 5/8" IRON PIN AND CAP AT 1275.87 FEET) 1,305.92 FEET TO A POINT IN THE CENTERLINE OF LIVINGSTON ROAD, SAID POINT BEING WITNESSED BY AN EXISTING P.K. NAIL WHICH IS 0.39 FEET EAST; THENCE ALONG THE CENTERLINE OF LIVINGSTON ROAD, NORTH 05°24'51" EAST, 627.75 FEET TO A SET MAG NAIL AT THE INTERSECTION OF THE CENTERLINE OF LIVINGSTON ROAD AND THE SOUTHERLY LIMITED ACCESS RIGHT OF WAY OF CROSS COUNTY HIGHWAY (S.R. 126/RONALD REAGAN HIGHWAY); THENCE LEAVING THE CENTERLINE OF LIVINGSTON ROAD ALONG THE SOUTHERLY LIMITED ACCESS RIGHT OF WAY OF CROSS COUNTY HIGHWAY (S.R. 126/RONALD REAGAN HIGHWAY) THE FOLLOWING THREE COURSES AND DISTANCES, SOUTH 76°33'09" EAST, 277.94 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE SOUTH 87°57'41" EAST, 451.00 FEET TO A SET 5/8" IRON PIN AND CAP AND SOUTH 82°55'31" EAST, 577.06 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE SOUTH 05°18'47" WEST, 484.82 FEET TO THE PLACE OF BEGINNING.

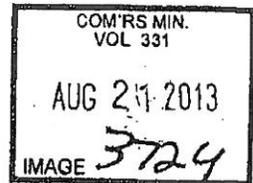
THUS CONTAINING 19.2698 ACRES OF LAND AND BEING SUBJECT TO THE RIGHT OF WAY OF LIVINGSTON ROAD AND ALL EASEMENTS AND RESTRICTIONS OF RECORD.

BEARING USED IN THIS LEGAL DESCRIPTION ARE RELATIVE TO NAD-83, OHIO STATE PLANE COORDINATE SYSTEM SOUTH ZONE BASED ON REALTIME GPS OBSERVATIONS OF HAMILTON COUNTY, OHIO GEODETIC CONTROL MONUMENTS.

THE ABOVE DESCRIBED REAL ESTATE IS ALL OF THE SAME PREMISES DESCRIBED IN DEED BOOK 3881, PAGE 323 OF THE HAMILTON COUNTY, OHIO RECORDS. BEING THE RESULT OF A SURVEY AND PLAT DATED 6-30-2010, MADE BY STEPHEN L. CAHILL, PLS, OF ABERCROMBIE & ASSOCIATES, INC., OHIO REGISTERED SURVEYOR NUMBER 7862.

05-0071A-19.2698AC.DOC





Business Owner Petition Requesting Creation of
COLERAIN TOWNSHIP—CITY OF CHEVIOT
JOINT ECONOMIC DEVELOPMENT DISTRICT I

The undersigned owner of a **business** located in an area proposed to be included in the Colerain Township-City of Cheviot Joint Economic Development District I hereby petitions the Colerain Township Trustees and the City of Cheviot to adopt the contract creating the District.

- A. A copy of the contract creating the District is attached hereto as Exhibit A and made a part hereof;
- B. This petition requests creation of the District in furtherance of economic development and improvement of economic welfare.

Owner Information

Name of Business: Liberty Health Care Corporation
 Address: 7445 Liberty Woods Lane
 Dayton, Ohio 45459
 Phone: (937) 430-0797
 Contact: Ms. Linda Black-Kurek, President

Property Description

Colerain Township, Ohio
 Address: Livingston Road

Parcel: Hamilton County Auditors: 510-0203-0005-00 and more particularly described in Exhibit B attached hereto and made a part hereof.

Respectfully submitted,

LIBERTY HEALTH CARE CORPORATION

By: Linda Black-Kurek
 Linda Black-Kurek
 Its: President

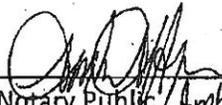


STATE OF OHIO

COUNTY OF HAMILTON SS:

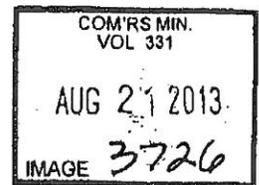
Before me, a Notary Public, in and for said County, personally appeared the above-named Petitioner, Liberty Healthcare Corporation by Linda Black-Kurek, its President who acknowledged that she did sign the foregoing Instrument and that the same is the free act and deed of said corporation, and the free act and deed of her personally and as such officer.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this 25 day of June 2013
2013



Notary Public / Amber S. Hyman

My commission expires: 30 April 2018



**COLERAIN TOWNSHIP-CITY OF CHEVIOT
JOINT ECONOMIC DEVELOPMENT DISTRICT I
CONTRACT**

The contracting parties hereby enter into this Contract to create the COLERAIN TOWNSHIP Joint Economic Development District (Liberty Nursing Health Care) pursuant to lawful authority and for good and valuable consideration as more fully set forth:

1. **Parties** - The contracting parties are:

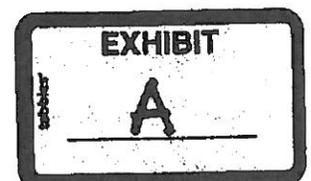
A. Colerain Township Trustees [hereinafter sometimes referred to as "Township"]

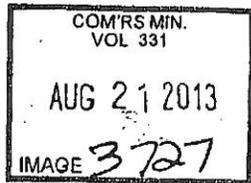
and

B. City of CHEVIOT [hereinafter sometimes referred to as "CHEVIOT"]

2. **Recitals** - The contracting parties are creating the COLERAIN TOWNSHIP Joint Economic Development District I [Liberty Nursing Health Care JEDD] for the purpose of facilitating economic development, to create and preserve jobs and employment opportunities, and to improve the economic welfare of the people in COLERAIN TOWNSHIP, the City of CHEVIOT, Hamilton County, the State of Ohio and in the area of the contracting parties.

The contracting parties share a common interest in facilitating economic development in the Liberty Nursing Health Care area which will bring economic development, jobs and revenue to the contracting parties and to the County and State. The parties acknowledge the economic potential of development to occur within the proposed Liberty Nursing Health Care JEDD territory. Furthermore, the parties acknowledge the benefits associated with regional cooperation and planning beyond the geographic boundaries of the contracting parties.





3. Authority - This Contract is entered into pursuant to the authority of R.C. 715.72 through 715.81 and other applicable sections of the Ohio Revised Code.

4. Location - The COLERAIN TOWNSHIP Joint Economic Development District I [Liberty Nursing Health Care JEDD] is located entirely within COLERAIN TOWNSHIP, ~~Cheriton~~ ^{HAMILTON} County, Ohio. The Liberty Nursing Health Care JEDD is located at LIVINGSTON ROAD and is further described by parcel number 510-0203-0005-00.

5. Nexus - COLERAIN TOWNSHIP is contiguous to the territory of a township, municipal corporation, or county that is contiguous to the City of CHEVIOT. The Liberty Nursing Health Care JEDD is located entirely within COLERAIN TOWNSHIP. CHEVIOT and COLERAIN TOWNSHIP are both located within Hamilton County, Ohio. Hence the geographic eligibility requirements regarding the contracting parties set forth in R.C. 715.72(C)(1) are satisfied.

6. Liberty Nursing Health Care JEDD Criteria - The areas to be included in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD meet all of the following criteria:

- A. The areas are located entirely within COLERAIN TOWNSHIP;
- B. No electors reside within the area on the effective date of this Contract and the area is zoned in a manner appropriate to the function of the district; and
- C. The areas do not include any parcel of land owned in fee by or leased to a non-participating municipal corporation or township.

Hence the criteria for inclusion of areas set forth in R.C. 715.73 are satisfied.

7. Territory - The areas to be included within the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD consist of 1 parcel and is referred to as the Liberty Nursing Health Care JEDD territory. The following area is to be included in the COLERAIN TOWNSHIP



Liberty Nursing Health Care JEDD:

LEGAL DESCRIPTIONS - See Exhibit A attached.

MAP OF TERRITORY - See Exhibit B.

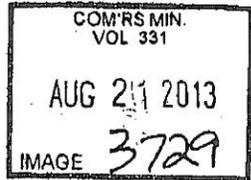
Prior to adoption, the contracting parties may consent to deletion of any portion of the territory to assure compliance with the majority petition requirements applicable to owners of property and owners of businesses to be located in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

8. **Zoning** - The Liberty Nursing Health Care JEDD territory is zoned PDR use pursuant to the COLERAIN TOWNSHIP Zoning Resolution.

TERRITORY ZONING MAP OF ALL AREAS - See Exhibit A attached.

The parties acknowledge that the above land use and zoning classifications are the best and proper available use to encourage economic development. The area is currently developing consistent with prescribed zoning classifications. This Contract shall not operate as a limitation upon Township's [i.e., Board of Trustees, Zoning Commission or Board of Zoning Appeals] authority to change zoning district classification of the Liberty Nursing Health Care JEDD territory (or any parcels contained herein), or to amend the COLERAIN TOWNSHIP Zoning Resolution, or to grant conditional use, variance, specially permitted use, or other change pursuant to the COLERAIN TOWNSHIP Zoning Resolution as currently in effect or as amended from time to time.

9. **Economic Development Plan** - The contracting parties approve and ratify COLERAIN TOWNSHIP'S Economic Development Plan for the Liberty Nursing Health Care



JEDD territory. See Exhibit C Economic Development Plan Liberty Nursing Health Care Joint Economic Development District attached.

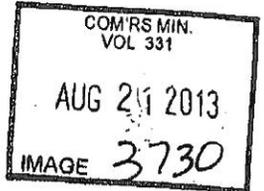
10. **Acknowledgment** - Each contracting party acknowledges entering into this Contract freely and without duress or coercion for the stated public purpose of promoting economic development, creating and preserving jobs and employment opportunities, and to improve the economic welfare of the people of Colerain Township, the City of Cheviot, Hamilton County, and the State of Ohio.

11. **Public Hearing/Approval** - Before any of the contracting parties approved this Contract, the contracting parties delivered a copy of the proposed contract to the Board of County Commissioners of each county in which a contracting party is located, i.e., Hamilton County, pursuant to R.C. 715.75(C).

The COLERAIN TOWNSHIP Trustees and the Council for CHEVIOT have each conducted public hearings after required notice and have approved their resolution and respective ordinances authorizing this Contract.

12. **Adoption** - For adoption to occur, a majority of the owners of property (land) located in the Liberty Nursing Health Care JEDD territory and a majority of the owners of businesses located in the Liberty Nursing Health Care JEDD territory shall submit their petitions supporting creation of the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD.

After adoption of the resolution and ordinances approving this Contract to create the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD, the contracting parties shall jointly file with the Hamilton County Commissioners (i.e., the legislative authority of the county



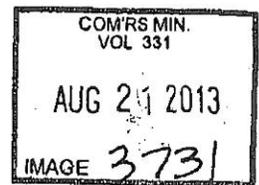
within which a contracting parties are located) all of the following documents:

- A. a signed copy of the Contract;
- B. a description of the areas to be included in the Liberty Nursing Health Care JEDD, including a map in sufficient detail to denote the specific boundaries of the areas and to indicate any zoning restrictions applicable to the areas;
- C. the economic development plan attached hereto as Exhibit C;
- D. certified copies of the ordinances and resolutions of the contracting parties relating to the Contract and Liberty Nursing Health Care JEDD;
- E. a certificate of each contracting party that the public hearings required by R.C. 715.75 were held, the date of the hearings, and evidence of publication of the notice of the hearings;
- F. a petition signed by a majority of the owners of property (land) located within the areas to be included in the Liberty Nursing Health Care JEDD; and
- G. a petition signed by a majority of the owners of businesses located in the areas to be included in the Liberty Nursing Health Care JEDD.

COLERAIN TOWNSHIP shall give timely notice (not later than ten (10) days after filing) by certified mail to:

- A. those owners of property (land) located in the areas comprising the Liberty Nursing Health Care JEDD territory who did not sign the petition; and
- B. those owners of businesses located in the areas comprising the Liberty Nursing Health Care JEDD territory who did not sign the petition.

COLERAIN TOWNSHIP Resolution No. 13-72 approving the creation of the Liberty Nursing Health Care JEDD and authorizing the proposed Contract is not required to be



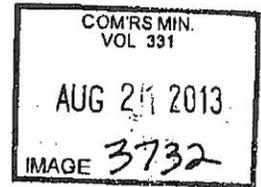
submitted to the electors of the township for approval pursuant to R.C. 715.77(A)(1) because:

- A. the resolution was approved by a unanimous vote of the members of the Board of Township Trustees;
- B. the creation of the Liberty Nursing Health Care JEDD is proposed at the request of a majority of owners of land included within the proposed district; and
- C. the territory to be included in the proposed Liberty Nursing Health Care JEDD is zoned in a manner appropriate to the function of the proposed district.

13. **Effective Date** - The creation of the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD per approval or deemed approval by the Hamilton County Commissioners shall become effective that date which is not earlier than the thirty-first (31st) day after contract approval pursuant to R.C. 715.77(A)(4).

14. **Term** - The initial term of this Contract shall commence upon the effective date and shall terminate on December 31, 2043. The contracting parties may by mutual consent extend this Contract for two (2) terms of ten (10) years each.

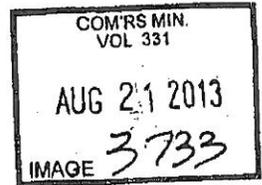
The parties acknowledge that the development opportunities to be derived from the Contract are projected to occur well into the future. Road improvements and other infrastructure expansion, long range planning, expanded service, and other catalysts for economic development associated with the Liberty Nursing Health Care JEDD may require many years for implementation and completion. In consequence, resulting economic development may not be realized until decades after the originating improvements. The initial term and additional terms provided for herein are a function of the long range nature of the intended economic development.



15. Board of Directors - Businesses will be located and persons will be working within the Liberty Nursing Health Care JEDD territory. Therefore according to R.C. 715.78(A)(1) the Liberty Nursing Health Care JEDD Board of Directors shall be composed of the following members:

	<u>Representation</u>	<u>Member</u>	<u>Initial Term</u>
A.	One member representing CHEVIOT	[Municipal Member]	1 Year
B.	One member representing Colerain Township.	[Township Member]	2 Years
C.	One member representing the owners of businesses located in the Liberty Nursing Health Care JEDD.	[Business Member]	3 Years
D.	One member representing persons working within the Liberty Nursing Health Care JEDD.	[Worker Member]	4 Years
E.	One member selected by the members designated in subparagraphs (A) through (D) above. This member shall serve as Chairperson.	[Chairperson]	4 Years

Initial terms as prescribed by R.C. 715.78(A) are indicated. Thereafter, terms for each member shall be four (4) years, each term ending on the same day of the same month of the year as the term it succeeds. A member may be reappointed, but no member shall serve more than two (2) consecutive terms on the board.



The Municipal Member may be a municipal elected official or employee; excepting however any one serving in CHEVIOT's Finance Department or supervised by or reporting to the Finance Director. The City Council shall select the municipal member.

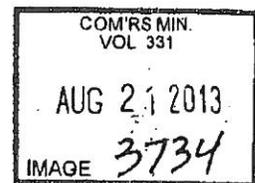
The Township Member may be a Township elected official or employee; excepting however the Township Administrator. The COLERAIN TOWNSHIP Trustees shall select the Township Member.

The Business Member, Worker Member, and Chairperson may be a resident of any of the contracting parties. The COLERAIN TOWNSHIP Trustees shall select the Business Member and the Worker Member whom shall be a business owner with a business located in the Liberty Nursing Health Care JEDD and whom shall be a person working within the Liberty Nursing Health Care JEDD respectively.

The contracting parties may by consent adopt rules pertaining to Board Member service, removal for cause, and vacancy.

The authority of the Board of Directors is limited according to statutory authority of R.C. 715.72 to 715.81 and the powers conferred by this Contract applicable to the Liberty Nursing Health Care JEDD territory. According to R.C. 715.78(D) the Board of Directors is a public body for the purposes of R.C. 121.22 [Sunshine Law] and furthermore is subject to R.C. Chapter 2744 [Political Subdivision Tort Liability and Immunity].

The members of the Board of Directors shall serve without compensation. Necessary and authorized expenses incurred in relation to Board service shall be reimbursed from Liberty Nursing Health Care JEDD funds allocated to the Board according to procedures



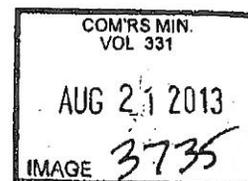
established by the contracting parties and the Board. Only actual documented costs are eligible for reimbursement.

Three Members of the Board shall constitute a quorum and any action of the Board requires concurrence of a majority in attendance. The Board shall act through the passage of resolutions. A resolution of the Board shall be effective immediately unless otherwise provided by the resolution or as required by law.

The Chairperson shall preside over meetings of the Board. Either the Chairperson or a majority of the Board may call special meetings upon at least twenty-four (24) hours advanced notice to all Members.

The Board of Directors may adopt a) policies, b) procedures, and c) advance directives which may be administered by the Chairperson acting in conjunction with the Secretary.

16. **Board Activities** - The Board shall meet at least annually to review activities affecting the Liberty Nursing Health Care JEDD including but not limited to progress on intended improvements, development activities, services to the Liberty Nursing Health Care JEDD, and reports pertaining to the Liberty Nursing Health Care JEDD, planning affecting the Liberty Nursing Health Care JEDD, adequacy of services to the Liberty Nursing Health Care JEDD, public relations, and so forth. The Board shall serve as a liaison with the private sector for the purpose of facilitating economic development within the Liberty Nursing Health Care JEDD. The Board shall serve in an advisory capacity to the contracting parties, and may make recommendations upon request of the contracting parties in furtherance of economic development within the Liberty Nursing Health Care JEDD territory. The Board shall perform such other duties as may be directed by consent of the contracting parties from time to time.

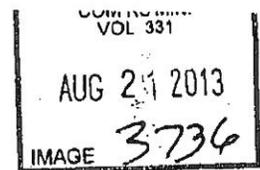


The Township's Assistant Administrator shall serve as Secretary to the Board of Directors. The Administrator shall not serve as a Member and shall not have voting privileges. In the absence of a Township Administrator, the Township may appoint a Secretary. The Secretary shall keep minutes of Board meetings and resolution meetings, and shall keep records of all Board activities, functions, and operations which shall be available for public inspection during routine Township business hours.

The Secretary upon affirmative resolution of the Board or the fiscal officer of a contracting party may review CHEVIOT's records relating to taxation from the Liberty Nursing Health Care JEDD territory; provided however, the record recipient is subject to and shall strictly comply with confidentiality provisions of R.C. 718.13 and the CHEVIOT Income Tax Codified Ordinance Section 13-14. The Secretary upon affirmative resolution of the Board may request an independent review or audit of CHEVIOT's tax collection services, and collection procedures relating to taxation from the Liberty Nursing Health Care JEDD territory. The cost of the independent review or audit shall be treated as a collection related expense payable from JEDD gross income revenues.

The Secretary is authorized to issue and receive correspondence pertaining to Board activities and shall assist the Board with scheduling of meetings, organization of information, document preparation, and such other activities that pertain to Board functions and operations. The Secretary may utilize Township facilities and Township staff in furtherance of Board activities.

The Board may enter into agreements and may establish funds and accounts in furtherance of Board activities. The Board shall establish an appropriations procedure to



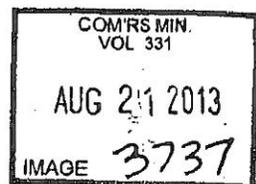
provide for the payment of operating expenses associated with Board activities and operation of the Liberty Nursing Health Care JEDD. The Board shall designate those members who may execute documents on behalf of the Board in furtherance of a resolution; provided however, any agreements with third parties shall require the signature of at least two (2) Board Members; or in the alternative, a Board Member and the Secretary.

The Board may apply for and receive and accept grants from governmental units or the private sector for Liberty Nursing Health Care JEDD related activities such as construction, maintenance, operation of any facility, research, and development for Liberty Nursing Health Care JEDD programs. The Board may also accept contributions in money or in kind for Liberty Nursing Health Care JEDD related activities.

The Board may purchase insurance for property, casualty loss, or liability, and may participate in risk management pools or defense organizations regarding Liberty Nursing Health Care JEDD activities.

The Board does not have authority to borrow money or to issue notes or bonds, or to assign, pledge, hypothecate, or encumber tax revenue without consent of the contracting parties.

The Board is authorized to do all acts and things necessary or convenient to carry out the powers granted in the Contract including, but not limited to, granting tax credits pursuant to ORC §718.51, §718.151, and other pertinent sections of the Ohio Revised Code. If the Board's authority is unclear or if the Board desires expanded authority, the Board may request clarification of authority or additional authority from the contracting parties by consent.



17. **Income Tax** - This contract grants the Liberty Nursing Health Care JEDD Board of Directors power to adopt a resolution to levy an income tax within the entirety of the Liberty Nursing Health Care JEDD territory at a maximum rate of two (2%) percent based on:

- a. income earned by persons working within the Liberty Nursing Health Care JEDD (the "Earnings Tax Portion");
- b. net profits of businesses located within the Liberty Nursing Health Care JEDD (the Net Profits portion). The income tax of the district shall follow the provisions of Chapter 718 of the Revised Code, except that no vote shall be required. (See Section 715.74(C)(a)).

The resolution levying an income tax shall require the contracting parties to annually set aside a percentage of the amount of the income tax collected for the long-term maintenance of the Liberty Nursing Health Care JEDD; provided, however, the amount set aside shall not exceed \$1,000.00 annually without consent of the contracting parties. Not earlier than one (1) year after the effective date of the Liberty Nursing Health Care JEDD, the Board of Directors, with written consent of the contracting parties, may increase or decrease the rate of taxation on a prospective basis in an amount as the contracting parties agree to in writing; provided, however, that the applicable rate of taxation shall not exceed the lesser of the rate of the municipal income tax then levied by CHEVIOT or two (2%) percent.

The resolution levying the income tax shall be consistent with the provisions of the City of CHEVIOT Income Tax Ordinance No. 1314, as it may be amended from time to time; subject however to exceptions, limitations, or other provisions in this Contract or according to law. The Board may designate those provisions of the CHEVIOT Income Tax Ordinance, as it

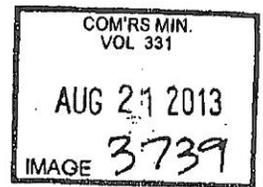


may be amended from time to time, which are not applicable to taxation within the Liberty Nursing Health Care JEDD; provided, however, that the Board may not exceed the taxing authority permitted by the CHEVIOT Income Tax Ordinance without consent of the contracting parties.

The income tax is effective and collection shall commence on the first day of the month following the Board's adopting resolution, unless extended by action of the JEDD not to exceed ninety (90) days after said resolution.

Any contracting party may request an independent audit of any aspect of revenue collection and distribution; provided, however, that the party requesting the audit shall bear the expense of audit, if applicable.

CHEVIOT shall administer, collect, and enforce the income tax on behalf of the Liberty Nursing Health Care JEDD. CHEVIOT's Director of Finance or his designee shall serve as the Tax Administrator of the income tax derived from the Liberty Nursing Health Care JEDD and shall be responsible for the receipt, safekeeping, accounting, and investment of income tax revenues pending disbursement. All receipts shall be deposited to a separate Liberty Nursing Health Care JEDD account that shall not be co-mingled with revenue from other sources. Earnings on the Liberty Nursing Health Care JEDD account and investments related thereto shall be added to the account. The Tax Administrator has authority to grant refunds and to compromise claims for tax, penalties, and interest. The Tax Administrator has authority to commence legal proceedings pertaining to delinquent tax collection and enforcement, and declaratory judgment regarding disputed interpretation and applicability of the CHEVIOT Income Tax Ordinance within the Liberty Nursing Health Care JEDD. The Tax Administrator is

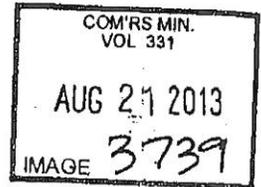


authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of duties. The Tax Administrator is designated to be an interested party and is authorized to commence and defend legal proceedings in the name of the Liberty Nursing Health Care JEDD in any way pertaining to the income taxation within the Liberty Nursing Health Care JEDD.

The Tax Administrator shall report quarterly to the Board and contracting parties regarding receipt and distribution of income tax revenue including amounts retained in escrow. The Tax Administrator shall furthermore report quarterly regarding Liberty Nursing Health Care JEDD operating income and expenses for the preceding quarter and shall provide short term and long range projections concerning anticipated income and expenses associated with Liberty Nursing Health Care JEDD operations. The Tax Administrator shall provide monthly reports to the Secretary regarding all revenue with taxpayer sources. Such monthly reports shall be subject to confidentiality covenants as more fully set forth.

The Tax Administrator shall pay one (1%) per cent of the gross income tax revenue into escrow. Escrow proceeds may be utilized to pay refunds, and in general to balance accounts. In the event of an escrow deficiency, the Tax Administrator may invoice the contracting parties according to their pro rata distribution to satisfy the deficiency. Invoices for deficiency are due and payable within thirty (30) days from notice. At the end of each calendar year any escrow surplus shall be distributed as part of the net income tax revenue.

The levy of the income tax is necessary to effectuate the purpose of this Contract and after once levied any disruption of the distribution of the tax would prevent the parties from fulfilling their obligations under this Contract and may cause financial hardship. Therefore, once

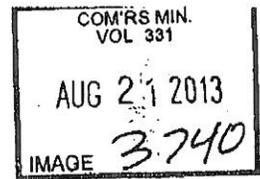


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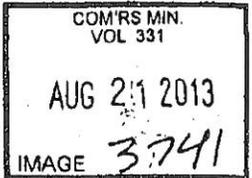


the income tax is levied, the Board of Directors is not authorized to cease the levy of the income tax unless authorized by amendment of this Contract.

For purposes of this Contract, "Net Revenues" means the gross proceeds of the collection of the net profit portion of the Liberty Nursing Health Care JEDD income tax and earnings tax portion of the Liberty Nursing Health Care JEDD less (i) the amount allocated for the long-term maintenance of the Liberty Nursing Health Care JEDD as provided in the second paragraph of this Section 17, (ii) the amount placed in escrow as provided in the eighth paragraph of this Section 17, and (iii) the amount necessary to pay the costs of administering, collecting and enforcing the income tax whether incurred by the City or by a municipal income tax collection and administration agency in accordance herewith and with the tax administration agreement between the City and the Liberty Nursing Health Care JEDD. This definition is applicable to the total income tax.

The Tax Administrator is authorized and may contract on behalf of the Liberty Nursing Health Care JEDD with a municipal income tax collection and administration agency (such as the Regional Income Tax Agency, "RITA") to perform the administration, collection and enforcement duties relating to the Liberty Nursing Health Care JEDD income tax as set forth in this Contract. The fees and expenses of such an agency shall be deducted from the Liberty Nursing Health Care JEDD income tax revenues and paid to such agency prior to distribution of those revenues as set forth in this Contract.

18. Primacy - The Liberty Nursing Health Care JEDD territory shall have primacy over residential status relating to collection of the income tax derived from individual earnings within the Liberty Nursing Health Care JEDD notwithstanding provisions of the CHEVIOT Income Tax Ordinance which may be adopted to the contrary.



19. **Revenue Distribution**- Net tax revenue from the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD shall be paid at least monthly to COLERAIN TOWNSHIP and the City of CHEVIOT, according to the following formula:

CITY OF CHEVIOT: 10% of Net Revenues

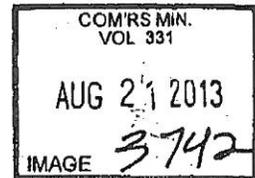
COLERAIN TOWNSHIP: 90% of Net Revenues

20. **Allocation** - The contracting parties shall allocate a prorated portion of net income tax revenue to the Board of Directors adequate to meet operating expenses; provided, however, that the amount allocated shall not exceed \$1,000.00 annually without consent of the contracting parties.

21. **Contributions** - In furtherance of the economic development of the Colerain Township Liberty Nursing Health Care JEDD the contracting parties shall undertake with diligence the following improvements and services. The contracting parties acknowledge that priorities may shift according to actual experience. The contracting parties shall cooperate with the common objective of facilitating economic development and serving public needs. The allocation of responsibilities is intended to be fair and equitable in relation to net tax revenue distribution:

A. **Township** -The Township shall reimburse the developer for the construction and improvement of a sanitary sewer extension in the District and will provide for such infrastructure it deems appropriate to provide an improved transportation network to benefit the Liberty Nursing Health Care JEDD.

The Township shall furthermore provide expanded public services to the Liberty Nursing Health Care JEDD, for example, police protection, fire protection, civil defense, local government, administration, and so forth commensurate with economic growth.



The Township expects to provide superior level of services in order to attract development and to support commerce once it is established. Participating in Liberty Nursing Health Care JEDD revenues may enable Township expenditures in furtherance of improvements which are already planned.

Intended contributions assume adequacy of net tax revenues, anticipated revenues, funding from other sources, and availability of financing upon acceptable terms in order to provide necessary funding for projects and services. As of the date of commencement of the Contract, the contracting parties do not have specific revenue projections and final construction estimates to enable defined improvements and improvement schedules.

Nevertheless, the contracting parties shall exercise due diligence in planning for improvements and undertaking construction in furtherance of economic development to benefit the Liberty Nursing Health Care JEDD, the contracting parties, Hamilton County, and the State of Ohio.

B. CHEVIOT - CHEVIOT shall upon request of the Liberty Nursing Health Care JEDD Board provide financial services to the Secretary for analysis of economic activity affecting the Liberty Nursing Health Care JEDD.

The scope of services is limited to utilization of CHEVIOT's available personnel. The services contemplated by this section are limited to collections, distribution and a review and analysis of economic activity pertaining to the Liberty Nursing Health Care JEDD. CHEVIOT has established departments with capable personnel and is able to provide these limited services in furtherance of its participation.

C. If the income tax levied by the Liberty Nursing Health Care JEDD Board pursuant to this Contract is determined to be invalid or unenforceable pursuant to a final,



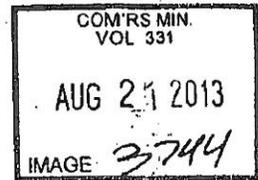
non-appealable judgment of a court of competent jurisdiction or by act of law, the contracting parties have no further duty to make aforesaid contributions under this Contract.

22. **Financing** - This Agreement shall not be construed as a limitation upon the contracting parties to use tax increment financing, improvement districts, special assessments, or other public financing mechanisms which are available, or which may become available, to fund capital improvements, maintenance, or other costs associated with contributions (e.g., road projects). Furthermore, this Contract shall not be construed to restrict any of the contracting parties from requiring any property owner, operator, or developer (as the case may be) to construct internal improvements such as roads, utilities, or surface water detention, or to participate in the cost in whole or in part of public improvements necessitated by development activity or expanded usage as a condition of approving the proposed activity. In furtherance of the economic development plan, the contracting parties may exercise lawful authority for public acquisition when necessary or appropriate to carry out projects and improvements inside and outside of the Liberty Nursing Health Care JEDD territory.

23. **Facility Ownership** - Public facilities including interests in real property which are acquired, developed, or constructed by a contracting party in furtherance of this Contract shall be owned, operated, and maintained by that contracting party, unless otherwise agreed. Termination or expiration of the Contract shall not affect ownership of public facilities including interests in real property located within the Liberty Nursing Health Care JEDD territory regardless of method of acquisition or contract purpose pertaining thereto.

24. **Third Party Service Providers**

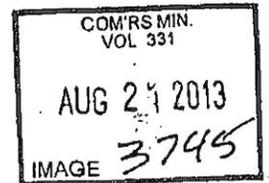
A. **Water** - The City of Cincinnati supplies public fresh water distribution to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township



may establish special assessment procedures for the levy and collection of assessments to recover the costs associated with capital improvements to the water distribution system which may become necessary to support development. In addition, the Township may enter into inter-governmental agreements and third party developer compensation agreements in furtherance of extending adequate supply of water to the Liberty Nursing Health Care JEDD.

B. **Sanitary Sewer** - The Metropolitan Sewer District supplies sanitary sewer service to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township may establish special assessments procedures for the levy and collection of special assessments to recover the cost of capital improvements to the sanitary sewer system which may become necessary to support development. In addition, the Township may enter into inter-governmental agreements and third party developer compensation agreements in furtherance of providing adequate, sanitary sewer service to the Liberty Nursing Health Care JEDD.

C. **Electric and Gas Service** - Duke Energy (fka Cincinnati Gas & Electric) is the utility supplier of electric and natural gas to the Liberty Nursing Health Care JEDD territory. To the extent permitted by law, the contracting parties may enter into reimbursement agreements associated with relocating utility distribution lines or other fixtures for road improvements or other public improvements. Deregulation of utilities may enable new opportunities associated with purchase and supply of energy (i.e., electric and natural gas). The contracting parties shall cooperate with one another in undertaking new ventures, investigating new technologies, conservation programs, and financial programs in furtherance of extending adequate energy at competitive rates to the Liberty Nursing Health Care JEDD territory.



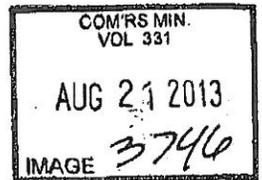
25. **Annexation** - CHEVIOT shall not annex any property located in COLERAIN TOWNSHIP so long as this Contract is in effect. The contracting parties shall cooperate in resisting any annexation, merger, or consolidation process involving COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory to any third party governmental unit or political subdivision (i.e., other township or municipality); provided however, CHEVIOT is not required to be a party to litigation or to participate in litigation expense with regard to any annexation, merger, or consolidation process involving COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

26. **Real Property Taxation** - The creation of the Liberty Nursing Health Care JEDD shall not be construed to affect real property taxation within the Liberty Nursing Health Care JEDD territory and shall not affect the Township's distributive share of real property tax revenue.

27. **Filing** - The COLERAIN TOWNSHIP Administrator shall file this Contract with the Director of Development after it becomes effective.

28. **Recording** - The COLERAIN TOWNSHIP Administrator shall record this Contract, together with certified copies of the resolution and ordinances of the contracting parties approving the contract, with the Hamilton County Recorder after it becomes effective.

29. **Integration** - The Contract (upon final approval as revised) with attached exhibits and materials incorporated by express reference represents the entire agreement of the parties and supersedes prior drafts and negotiations. The parties and their respective successors, assigns and transferees, agree to execute any further contracts, agreements, documents or instruments as may be reasonably necessary to effectuate the purpose and



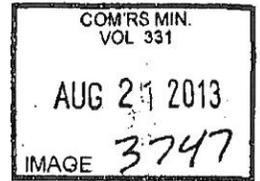
intent of this Contract. To the extent permitted by this Contract, and in compliance with all laws and resolutions and ordinances controlling this Contract, the parties and their respective successors, assigns and transferees, specify that any amendment must be in writing and signed by the applicable parties.

30. **Amendment** - The contracting parties may amend the Contract to add areas to the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD in compliance with R.C. 715.761, or as said section may be amended from time to time. Amendment to add areas requires unanimous consent of the contracting parties

The contracting parties reserve the right to amend any provision of the Contract from time to time and to provide Board directives upon approval of all contracting parties. In no event will any amendment increase the rate of taxation above two (2%) percent. Furthermore, one or more of the contracting parties may enter into independent inter-governmental agreements with one or more contracting parties or non-contracting parties which may be consistent with and in furtherance of the economic development plan and the public purpose stated in this Contract.

31. **Consent** - Any consent of the contracting parties pursuant to this Contract or in furtherance of performance thereof shall be in writing with the concurrence of all contracting parties.

32. **Default** - Non-performance of a contractual duty, unless excused by consent or by operation of law shall constitute a default. A contracting party who questions another party's ability to perform may request adequate assurances in lieu of declaring a default. Any party who contends the existence of a default shall provide notice declaring default to the other contracting parties. A defaulting party shall have sixty (60) days in which to cure the



default or to indicate action intended to cure the default by substantial performance as soon as practicable.

In the event that a default is not cured, the party who contends the existence of a default may initiate legal proceedings. In the alternative to judicial legal proceedings, the contracting parties may consent to alternative dispute resolution. The parties acknowledge that specific performance and other equitable remedies may be appropriate to assure Contract performance due to the potential for irreparable harm upon a default.

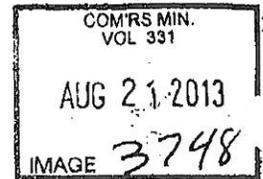
33. **Force Majeure** - Performance of contractual duty is excused to the extent that an event or occurrence beyond the control of a contracting party (e.g., act of God, intervening action of independent governmental authority, act of war, riot, labor stoppage or strike, national or regional tragedy, and so forth) makes performance impossible or impracticable so long as the affected contracting party did not control the circumstance, or anticipate and accept the risk.

34. **Venue** - The contracting parties stipulate that Hamilton County Court of Common Pleas shall have exclusive venue over legal proceedings between the contracting parties.

35. **Termination** -

a. This Contract may be terminated by consent of the contracting parties; provided however the following conditions precedent are applicable before termination is effective:

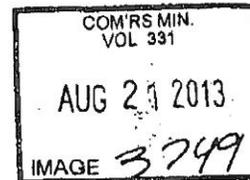
1. The legislative actions of the contracting parties must become effective within ninety (90) days of one another;



2. The termination shall not become effective sooner than ninety (90) days after the last of the contracting parties' action in furtherance of termination becomes effective; and
 3. The termination agreement shall provide for distribution (if applicable) of the undistributed income tax revenue derived from the Liberty Nursing Health Care JEDD to the parties to this Contract.
- b. In the event that any improvement projects associated with the Liberty Nursing Health Care JEDD are incomplete as of the effective date of termination, the contracting parties shall provide for payment of their respective contract obligations associated with such projects which may become due after termination.
 - c. Unilateral withdrawal from the Contract by any contracting party is prohibited.
36. Notices - All notices or required communications among the contracting parties shall be in writing and shall be sent via U.S. mail or by courier with delivery receipt as follows:

A. **COLERAIN TOWNSHIP Trustees**
Colerain Township Administration Building
4200 Springdale Rd.
Cincinnati, OH 45251

Attn: Township Administrator, James Rowan



With a copy to: Colerain Township Law Director:
Lawrence E. Barbieri, Esq.
Schroeder, Maundrell, Barbieri & Powers
5300 Socialville Foster Road, Suite 200
Mason, Ohio 45040

B. CITY OF CHEVIOT
3814 Harrison Avenue
Cheviot, Ohio 45211

Attn: Mayor Samuel D. Keller

With a copy to: City of Cheviot Law Director :
Mark G. Waters, Esq.
via email: mwaters@cheviot.org

A contracting party may designate a substitute or additional contacts. Any communications disseminated via electronic media (e.g., facsimile, E-MAIL) or other media shall not be effective unless confirmed in writing.

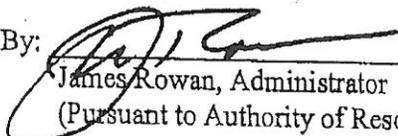
The parties may dispense with written notice as a condition to any action by written consent or agreement.

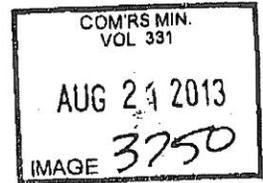
37. **Severability** - The unenforceability of any term or covenant of this Contract shall not affect the enforceability of the remaining terms and covenants.

38. **Captions** - Paragraph captions are provided for convenience and are not intended to affect interpretation or application of the Contract covenants.

INTENDING TO BE LEGALLY BOUND; the COLERAIN TOWNSHIP Trustees and the City of CHEVIOT, have caused this Contract to be duly executed by their authorized officers.

COLERAIN TOWNSHIP BOARD OF
TOWNSHIP TRUSTEES

By: 
James Rowan, Administrator
(Pursuant to Authority of Resolution No. 13-72)



L. E. Barbieri
Lawrence E. Barbieri,
Colerain Township Law Director

STATE OF OHIO
COUNTY OF HAMILTON:

Before me, a Notary Public, in and for said county, personally appeared the above-named COLERAIN TOWNSHIP TRUSTEES, County of Hamilton, State of Ohio, by their duly appointed Township Administrator, James Rowan, by authority of Resolution No. 13-72, who acknowledged that he did sign the foregoing instrument and the same is the free act and deed of said Township Trustees and the free act and deed of his personally and as such duly appointed Township official.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal, this 5th day of AUGUST, 2013.



John Michael Milligan
Attorney At Law Notary Public
NOTARY PUBLIC
STATE OF OHIO
My Commission Has
No Expiration Date
Section 147.03 O.R.C.

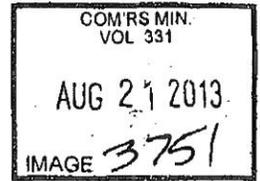
Samuel D Keller
Samuel D. Keller, Mayor
(Pursuant to authority of Ordinance No. 13-14)

Mark G. Waters
Mark G. Waters, Law Director
City of Cheviot, Ohio
STATE OF OHIO
COUNTY OF HAMILTON:

Before me, a Notary Public, in and for said county, personally appeared the above-named CITY OF CHEVIOT, State of Ohio, by its duly authorized Mayor, Samuel D. Keller, by authority of Ordinance No. 13-14, who acknowledged that he did sign the foregoing instrument and the same is the free act and deed of said City and the free act and deed of him personally and as such duly appointed City official.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal, this 2nd day of July, 2013.

Mark G. Waters
Notary Public
Mark G. Waters
Attorney at Law
My Commission has no expiration



JULY 1, 2010

**LEGAL DESCRIPTION
19.2698 ACRES**

SITUATE IN SECTION 14, TOWN 2, ENTIRE RANGE 1, COLERAIN TOWNSHIP, HAMILTON COUNTY, OHIO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN EXISTING 1" IRON BAR AT THE NORTHEAST CORNER OF GRACE ACRES SUBDIVISION AS RECORDED IN PLAT BOOK 358, PAGE 57 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, SOUTH 05°15'18" WEST, 191.18 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE LEAVING THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, NORTH 81°11'39" WEST, (PASSING A SET 5/8" IRON PIN AND CAP AT 1275.87 FEET) 1,305.92 FEET TO A POINT IN THE CENTERLINE OF LIVINGSTON ROAD, SAID POINT BEING WITNESSED BY AN EXISTING P.K. NAIL WHICH IS 0.39 FEET EAST; THENCE ALONG THE CENTERLINE OF LIVINGSTON ROAD, NORTH 05°24'51" EAST, 627.75 FEET TO A SET MAG NAIL AT THE INTERSECTION OF THE CENTERLINE OF LIVINGSTON ROAD AND THE SOUTHERLY LIMITED ACCESS RIGHT OF WAY OF CROSS COUNTY HIGHWAY (S.R. 126/RONALD REAGAN HIGHWAY); THENCE LEAVING THE CENTERLINE OF LIVINGSTON ROAD ALONG THE SOUTHERLY LIMITED ACCESS RIGHT OF WAY OF CROSS COUNTY HIGHWAY (S.R. 126/RONALD REAGAN HIGHWAY) THE FOLLOWING THREE COURSES AND DISTANCES, SOUTH 76°33'09" EAST, 277.94 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE SOUTH 87°57'41" EAST, 451.00 FEET TO A SET 5/8" IRON PIN AND CAP AND SOUTH 82°55'31" EAST, 577.06 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE SOUTH 05°18'47" WEST, 484.82 FEET TO THE PLACE OF BEGINNING,

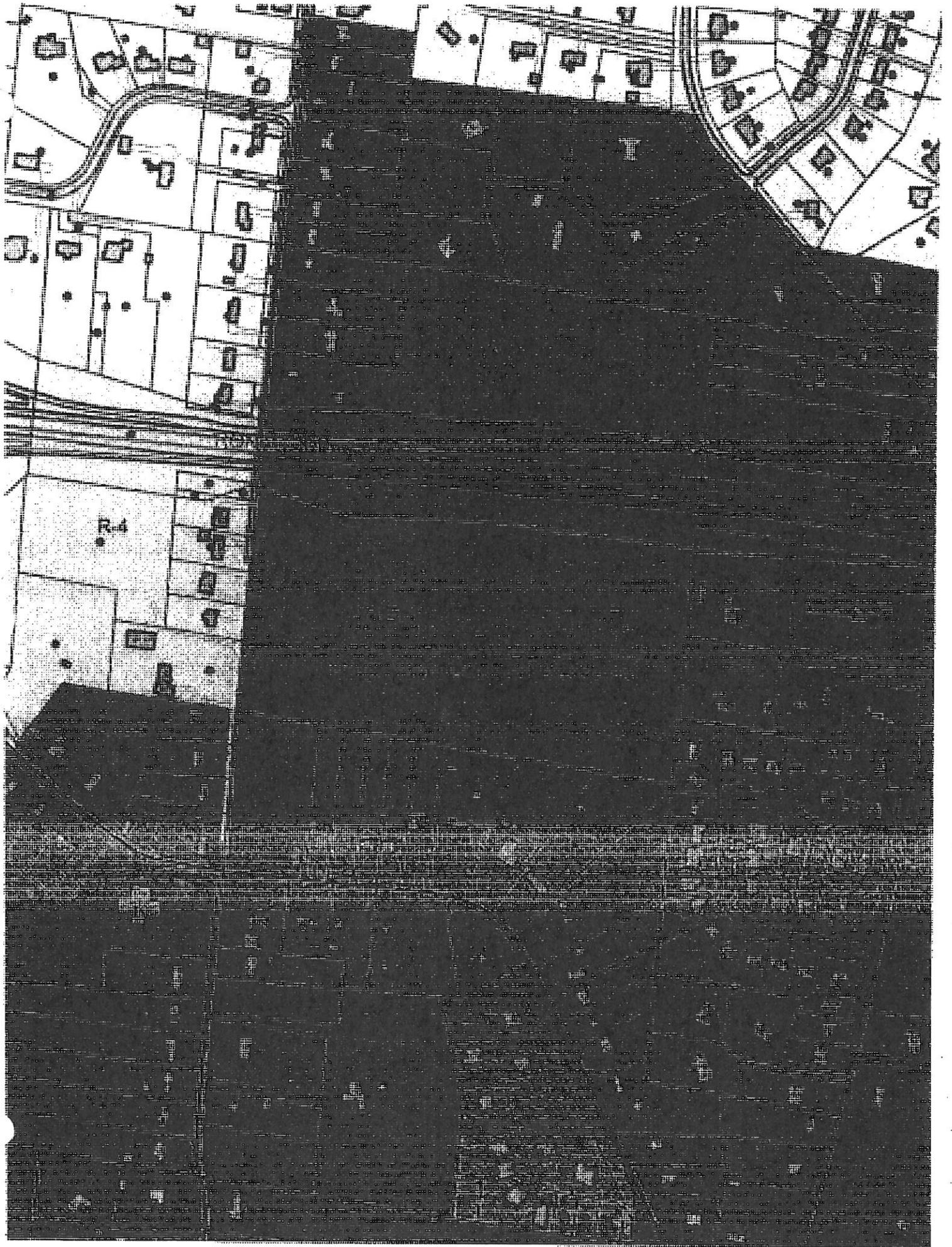
THUS CONTAINING 19.2698 ACRES OF LAND AND BEING SUBJECT TO THE RIGHT OF WAY OF LIVINGSTON ROAD AND ALL EASEMENTS AND RESTRICTIONS OF RECORD.

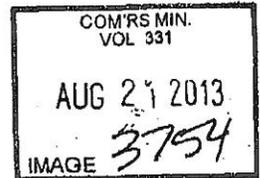
BEARING USED IN THIS LEGAL DESCRIPTION ARE RELATIVE TO NAD-83, OHIO STATE PLANE COORDINATE SYSTEM SOUTH ZONE BASED ON REALTIME GPS OBSERVATIONS OF HAMILTON COUNTY, OHIO GEODETIC CONTROL MONUMENTS.

THE ABOVE DESCRIBED REAL ESTATE IS ALL OF THE SAME PREMISES DESCRIBED IN DEED BOOK 3881, PAGE 323 OF THE HAMILTON COUNTY, OHIO RECORDS. BEING THE RESULT OF A SURVEY AND PLAT DATED 6-30-2010, MADE BY STEPHEN L. CAHILL, PLS, OF ABERCROMBIE & ASSOCIATES, INC., OHIO REGISTERED SURVEYOR NUMBER 7862.

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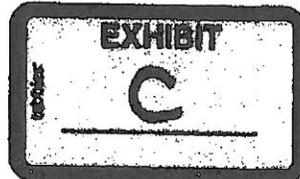
Economic Development Plan Liberty Nursing Health Care
Joint Economic Development District

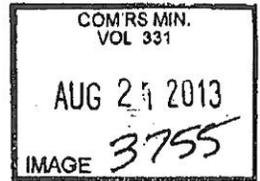
The Economic Development Plan (Plan) for the Liberty Nursing Health Care JEDD is a combination of public and private funds used to facilitate the economic vitality of the subject parcels. The administration of the Plan will include cooperation from the Board of Trustees in conjunction with the City of Cheviot and the property owners and employees of the Joint Economic Development District (District). Directors of the District will use all revenue accumulated through the operation of the District consistent with the terms and conditions of the Incorporating documents of the District.

Generally, the Plan for the District involves a cooperative environment between the public and the private sectors. The District will use all-economic tools available to attract, sustain and enhance job creation, economic development and the quality of life for residents of Colerain Township, the City of Cheviot, and Hamilton County, including but not limited to:

1. Earnings Tax
2. Developer Contributions

Specifically, the Plan shall require the Liberty Nursing Health Care adequately addresses all zoning, infrastructure and aesthetic issues. Colerain Township shall also agree to distribute the first 1% portion of the earnings tax revenue to the developer as reimbursement for sanitary sewer infrastructure for a maximum of \$50,000 per year with a maximum total of \$300,000.





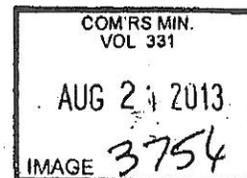
Page -2-

- The Plan will include a mix of revenues generated from sources such as:
 - o Earnings Tax
 - o Developer Contributions
- The Developer will provide an infrastructure that is conducive to positive economic growth
- The Township through revenues received from the improvements within the District shall distribute revenue to the Colerain Township CIC over the course of the Plan in order to further promote economic development.

The nature of Plan is "fluid" and the Directors should view the Economic Plan as a framework. The availability of revenue based upon the rate at which the development occurs will dictate the ability of the District to make improvements to the public infrastructure and promote economic development and job creation.

Schedule for Collection of Income Tax:

The Contract provides that the District will levy an income tax of 2% as set forth in Section 17 of the Contract. The income tax is effective and collection shall commence on the 1st day of the month following the Board's adopting Resolution, unless extended by action of the JEDD not to exceed ninety (90) days after said Resolution. The City of Cheviot shall administer, collect and enforce the tax on behalf of the Liberty Nursing Health Care JEDD all in accordance with Section 17 of the Contract.



JULY 1, 2010

LEGAL DESCRIPTION
19.2698 ACRES

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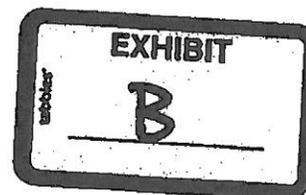
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Held

July 30, 2013

OPENING OF MEETING

Mr. Deters called the meeting to order at 5:32PM. All Board members were present.

Mr. Deters recognized the Boy Scouts in attendance. He also noted that Scott Sollmann is in attendance for legal counsel.

GENERAL BUSINESS

POLICE

Reserve Officer Appointment

Chief Meloy requested the Board approve the appointment of Bobby Dwight Taylor for the position of reserve police officer. He said Mr. Taylor has accepted an offer which included his payment to the Department of \$1,000 for equipment, along with the requirement to pay up to an additional \$1,998 for the remaining equipment issues, should he choose to separate within 18 months of this appointment. He will not receive any regular pay, but will have the opportunity to earn \$15/hour while working at the Northgate Mall, as part of our agreement with the mall ownership group.

Ms. Rinehart made a motion to approve Mr. Taylor's appointment and Mr. Ritter offered the second. The roll was called:

Mr. Deters.	"Aye"
Ms. Rinehart.	"Aye"
Mr. Ritter.	"Aye"

ADMINISTRATION

Workers' Compensation

Mr. Birkenhauer requested the Board approve the 2014 workers' compensation program, which includes the group rating premium of \$238,766 and the Frank Gates service fee of \$18,000. He said the premium in 2013 is \$425,712, excluding potential rebates.

Mr. Ritter made a motion to approve the program and Ms. Rinehart offered the second. The roll was called:

Mr. Deters.	"Aye"
Ms. Rinehart.	"Aye"
Mr. Ritter.	"Aye"

ROW Acquisition Services for Safe Routes to Schools

Mr. Birkenhauer requested the Board enter into a contract with Transystems for right-of-way acquisition services for the Safe Routes to Schools project, not to exceed \$90,000. He requested the Board allow him to sign the contract with Transystems.

Ms. Rinehart made a motion such motion and Mr. Ritter offered the second. The roll was called:

Mr. Deters.	"Aye"
Ms. Rinehart.	"Aye"
Mr. Ritter.	"Aye"

PUBLIC HEARING -- JEDD -- Liberty Nursing home

Mr. Birkenhauer said that the item for action is approval of the Liberty Nursing Health Care JEDD resolution, entered into with the City of Cheviot, to levy a 2%

Held

July 30, 2013

income tax annually, of which up to \$50,000 annually will be reimbursed back to the developer for construction of the sanitary sewer infrastructure cost. He said their facility will employ 100 people, with an annual payroll of \$4,000,000. Estimated annual JEDD revenue is \$80,000, with \$22,000 to Colerain Township, \$50,000 to Liberty Nursing Home, \$8,000 to the City of Cheviot (plus fees of \$1,000). The total project cost is \$10 million.

Mr. Birkenhauer said that many other jurisdictions have used this tool, which increases revenue and creates jobs in a community. He cited several advantages to a JEDD, including providing new funding sources to offer services without a property tax increase.

Mr. Birkenhauer said that the term of the agreement is 30 years, with a possibility of two 10-year renewals. He said that the parcel is 19.358 acres and we were petitioned by property owner for the JEDD.

Ms. Rinehart made a motion to open the public hearing and Mr. Ritter offered the second. The roll was called:

Mr. Deters.	"Aye"
Ms. Rinehart.	"Aye"
Mr. Ritter.	"Aye"

Jim Acton asked if this is a mentally challenged facility. He said that there will be 100 employees, with 80% as minority paid employees from many ethnic backgrounds. An upscale facility in Loveland has an average hourly rate of \$11.35. Based on numbers supplied by the facility, non-management salaries would have \$454/week gross and \$402.64 after state and federal taxes. He said that after the 2% JEDD, the family will have roughly \$393.38/week to cover rent, gas, electric, etc. He said that he's not against a JEDD, but feels this is the wrong facility to force employees to pay an extra 2%. He asked about how residents will be kept informed of the monies used and the costs related to the JEDD.

Rich McVay is the President of POWER. He said that they support in principle the JEDD concept, but this particular JEDD is unfair and ill-advised and the economic impacts have not been thoroughly defined. He said that residents on Flat Top, Susanna, Sagebrush and Yellowstone pay a lot of property taxes, but the Township was not able to help with their sewer connection. He asked why the Township is treating the developer differently. He said that the wage structure of a nursing home reveals a predominance of employees who earn low annual incomes and asked why the Trustees feel it is appropriate to place a disproportionate tax burden on these employees and their families. He suggested that the Board place this issue on the ballot and if they don't, POWER will collect the necessary signatures for a referendum.

Scott Huber said that this is a payroll tax for employees. He asked if the net profits of the business will be taxed. He asked if Colerain Township residents will be included or exempted from the tax. He asked if the residents of the nursing home will have their income taxed.

Dana Dunnigan said that some of her concerns were already addressed. She said that the JEDD is helping the developer. She asked why we need the JEDD now, when it seems the developer has already chosen Colerain Township as the location. She said that the majority of the jobs will be lower paid and it will be a relatively huge tax burden on those who are already struggling. She asked if Township residents will be exempt. She asked why we would extend the tax

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after the payback period, and that we shouldn't burden people to bring in extra funds.

William Nordman said that two of his questions were mentioned before. He asked why the term is 30 years if the plan is to have it paid off in six years. Once the sewer is paid off, the funds go to the general fund. He said that Township residents should have an opportunity to vote. This is still a tax, which affects the whole Township.

Dorothy Lewis said that where they are building is zoned as residential rural and is now changed to build this business. Colerain Ave. is the most vacant street in the Township. She asked why the Township is facilitating this and if we are bribing them to come. She said that they are destroying 20 years of timberland.

Anne McBride, McBride Dale Clairon, said that this is a 148-bed skilled care facility with 100 employees. The development would be \$10 million in improvements to the property.

Mr. Ritter made a motion to close the public hearing and Ms. Rinehart offered the second. The roll was called:

Mr. Deters.	"Aye"
Ms. Rinehart.	"Aye"
Mr. Ritter.	"Aye"

Mr. Birkenhauer said that the Township offers superior services to citizens and business. People employed in facilities in cities are already paying an income tax. This agreement does pay for some of the services.

In response to Mr. Deters questions, Ms. McBride said that without the JEDD, the developer will not be able to move forward with the project, as this is a very important component. These are new jobs in the township and 50% of the jobs at the facility will pay \$18/hour and over. She said that no one has been hired.

Mr. Ritter asked about the process to hold residents harmless. Mr. Sollomann said that can't be a part of resolution, but it can be implemented later.

Ms. Rinehart asked for clarification on the length of the agreement. Mr. Sollomann said it expires in 2043, with the option to extend for 10 years, twice.

Mr. Birkenhauer said that there will be an annual meeting of JEDD Board, to review the revenue and fees.

Mr. Deters said that he voted against the zone change, but the zone change was ratified. He said that there is some misunderstanding that we're imposing a tax. He prefers to see it that we're creating jobs. With unemployment over 8%, this is a way to help us grow economically. He said that that refund/grant reimbursement for Township residents is an important consideration. He said that he supports this as it will bring in more jobs.

Mr. Ritter said that a ballot initiative might be appropriate if we were dealing with a larger area, but not for 20 acres where developer has asked for the JEDD. These jobs are not yet created and one need not apply if this is too burdensome. He said that this is a good proposal.

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Ms. Rinehart said that we're not hitting people for extra money as they know going into it that there is the 2% tax. She said that she and many other Township residents pay income tax to the City of Cincinnati.

Mr. Deters made a motion to approve the JEDD with Liberty Nursing Home and Mr. Ritter offered the second. The roll was called:

- Mr. Deters. "Aye"
- Ms. Rinehart. "Aye"
- Mr. Ritter. "Aye"

Mrs. Harlow noted that this is Resolution #71-13, "Resolution Approving the Colerain Township-City of Cheviot Joint Economic Development District 1 Contract."

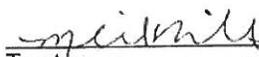
ADJOURNMENT

With no further business to come before the Board, Ms. Rinehart motioned for adjournment. Mr. Ritter offered the second.

The roll was called:

- Mr. Deters. "Aye"
- Ms. Rinehart. "Aye"
- Mr. Ritter. "Aye"


Fiscal Officer


Trustee


Trustee


Trustee

RESOLUTION 13-72
RESOLUTION APPROVING THE COLERAIN TOWNSHIP-
CITY OF CHEVIOT JOINT ECONOMIC DEVELOPMENT
DISTRICT 1 CONTRACT

The Colerain Township Board of Trustees, Hamilton County, Ohio, met in ~~regular~~ ^{special} session on July 30, 2013, with the following members present:

Dennis P. Deters

Jeffrey F. Ritter

Melinda Rinehart

Mr. Deters moved to adopt the following resolution:

WITNESSETH:

WHEREAS, The City of Cheviot (the "City") and Colerain Township (the "Township") have negotiated and intend to enter into the Colerain Township-City of Cheviot Joint Economic Development District 1 Contract to create the Liberty Nursing Health Care JEDD (the "District") in accordance with Sections 715.72 to 715.81 of the Ohio Revised Code for the their mutual benefit, for the benefit of Hamilton County, and for the benefit of the State of Ohio; and

WHEREAS, the Joint Economic Development District will promote economic development in Colerain Township, the City of Cheviot, Hamilton County, and the State of Ohio;

NOW, THEREFORE, BE IT RESOLVED by the Colerain Township Board of Trustees as follows:

Section 1. The Board finds and determines that (i) the Township held a public hearing concerning the Contract at 5:30 p.m. on July 30, 2013, in accordance with Section 715.75 of the Ohio Revised Code, (ii) thirty (30) days public notice of the time and place of that public hearing was provided in the

*Cincinnati
Enquirer*

_____, a newspaper of general circulation in Hamilton County, Colerain Township, and the City of Cheviot, (iii) during the thirty (30) day period prior to that public hearing a copy of the text of the Contract together with a description of the area or areas to be included in the District (including a map), and an Economic Development Plan, in accordance with Section 715.75(C) of the Ohio Revised Code were on file for public examination in the Office of the Fiscal Officer of Colerain Township, (iv) minor modifications of the Contract have been made based upon public comment and recommendations made during the 30 days prior to the hearing and pursuant to the public hearing, and (v) the Contract is on file with the Fiscal Officer of Colerain Township.

Section 2. The Board finds that the conditions set forth in Section 715.77(A)(1)(a), (b), and (c) of the Ohio Revised Code have been satisfied. The Board therefore invokes its authority pursuant to Section 715.77(A)(1) to not submit this resolution approving the Contract to the electors of the Township. The Board approves the Contract now on file with the Fiscal Officer and authorizes the Township Administrator and the Law Director to sign the Contract.

Section 3. A copy of the text of the Contract and other documents referred to in Section 1 shall remain on file in the Office of the Fiscal Officer.

Section 4. The Township Administrator is authorized, on behalf of the Township, to file or cause to be filed, jointly with the City of Cheviot, with the legislative authority of Hamilton County, (i) a signed copy of the Contract, (ii) a description of the area or areas to be included in the District, including a map, (iii) the Economic Development Plan as described in Section 715.75(C), (iv) a certified copy of this Resolution, (v) a signed certificate from Colerain Township that the public hearing has been held, the date of such hearing, and evidence of the publication of the notice of such hearing, (vi) a petition signed by the majority of the owners of the property located within the area or areas to be included in the District, and (vii) if applicable, a petition signed by the majority of the owners of businesses located within the area or areas to be included in the District.

Section 5. The Township Administrator is authorized to take such actions, or to cause such actions to be taken, on behalf of the Township, including signing

agreements or other instruments contemplated by the Contract or deemed necessary or appropriate by the Law Director, in order to achieve approval of the Contract within the City of Cheviot and to accomplish the purposes of this Resolution and the Contract.

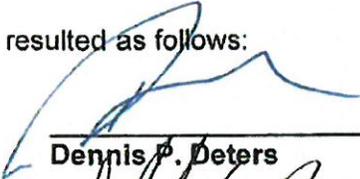
Section 6. That it is found and determined that all formal actions of the Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of the Colerain Township Trustees and that all deliberations of the Board that resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

Section 7. This Board upon majority vote does hereby dispense with the requirement that this Resolution be read on two separate days, pursuant to Section 504.10 of the Ohio Revised Code and hereby authorizes the adoption of this Resolution upon its first reading.

Section 8. This Resolution shall take effect on July 30, 2013, 2013, or on the earliest date allowed by law.

Mr. Ritter seconded the Motion to adopt the **RESOLUTION**.

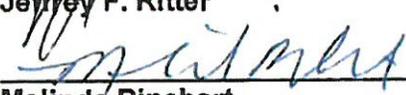
On the roll call being called, the vote resulted as follows:



Dennis P. Deters

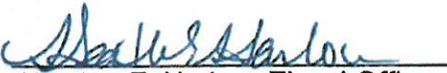


Jeffrey F. Ritter



Melinda Rinehart

ATTEST:

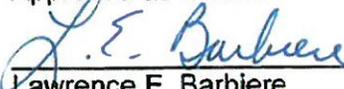


Heather E. Harlow, Fiscal Officer

July 30, 2013

Date

Approved as to form



Lawrence E. Barbieri
Colerain Township Law Director

CERTIFICATION

I, Heather E. Harlow, Fiscal Officer of Colerain Township, do hereby certify as official custodian of the records of Colerain Township, Hamilton County, Ohio, that the foregoing is taken and copied from the Record of Proceedings of Colerain Township and that the same is a true and accurate copy of the original on file in the township hall at 4200 Springdale Road, Cincinnati, OH 45251.


Heather E. Harlow, Fiscal Officer

SPECIAL

February 24, 2015

Approval to Auction Surplus Items

Mr. Birkenhauer requested the Board Resolution #9-15, "Resolution for Disposal by Public Sale of Vehicles (value greater than \$2,500) and Equipment Which are Obsolete, Unfit, or Unneeded for Public Use (ORC Sec. 505.10)."

Mr. Deters offered such motion and Mr. Ritter offered the second. The roll was called:

Mr. Deters. "Aye"
Ms. Rinehart. "Aye"
Mr. Ritter. "Aye"

Approval of Pay Rate Adjustment

Mr. Birkenhauer requested the Board approve of a position and pay rate adjustment for Tim Lange. He will be promoted from public works supervisor to public services director, at an annual salary of \$75,000, effective February 15, 2015. The previous position will be replaced with a supervisor foreman at the conclusion of a promotional process within the department.

Mr. Deters offered such motion and Mr. Ritter offered the second. The roll was called:

Mr. Deters. "Aye"
Ms. Rinehart. "Aye"
Mr. Ritter. "Aye"

Appointment of JEDD Counsel

Mr. Birkenhauer requested the Board approve the appointment of members to the Liberty Nursing Home JEDD counsel. The worker appointment would be Jeff Urban and the ownership representative would be Bruce Carpenter. Mr. Ritter would be the Township representative.

Ms. Rinehart offered such motion and Mr. Deters offered the second. The roll was called:

Mr. Deters. "Aye"
Ms. Rinehart. "Aye"
Mr. Ritter. "Abstain"

SPECIAL

February 24, 2015

Acceptance of Bids for Underground Utilities

Mr. Birkenhauer requested the Board award the contract for the burial of utilities at Colerain and Springdale to Adelta for the low bid of \$471,418 and to allow the assistant administrator to sign such contract.

Mr. Ritter offered such motion and Mr. Deters offered the second. The roll was called:

Mr. Deters. "Aye"
Ms. Rinehart. "Aye"
Mr. Ritter. "Aye"

Approval of Design for Joseph Road Sidewalks

Mr. Birkenhauer recommended the Board approve an agreement for engineering services associated with the installation of a sidewalk along Joseph Road, with Brandstetter Carroll, in the amount of \$18,000. He also requested the Board allow the assistant administrator to sign the contract. He said that no general funds monies will be used.

Mr. Ritter offered such motion and Mr. Deters offered the second. The roll was called:

Mr. Deters. "Aye"
Ms. Rinehart. "Aye"
Mr. Ritter. "Aye"

TIF Resolution – Kroger TIF Site

Mr. Birkenhauer recommended the Board approve Resolution 10-15, "A Resolution Declaring To Be Public Purpose Certain Public Improvements Which Are Necessary For The Further Development Of Certain Parcels Of Real Property Within The Township, Exempting Such Improvements From Real Property Taxation, Authorizing Such Documents As May Be Necessary And Establishing A Tax Increment Equivalent Fund." He said this is a 20-year TIF at about \$32 million.

Mr. Ritter offered such motion and Mr. Deters offered the second. The roll was called:

Mr. Deters. "Aye"
Ms. Rinehart. "Aye"
Mr. Ritter. "Aye"

REGULAR

November 15, 2016

Mr. Inderhees offered such motion and Mr. Insco offered the second. No discussion and the roll was called:

Mr. Inderhees. "Aye"

Mr. Insco. "Aye"

Mr. Ritter. "Aye"

Appointment to JEDD Board of Directors

Mr. Meloy requested the Board appoint Mr. Chris Behm to serve the remainder of Jeff Urban's four-year term on the Colerain Township Joint Economic Development District I (Liberty Nursing Home) Board of Directors. Mr. Urban has separated from employment with Liberty Nursing Home. Mr. Behm will serve as the worker member of the board.

Mr. Inderhees offered such motion and Mr. Insco offered the second. No discussion and the roll was called:

Mr. Inderhees. "Aye"

Mr. Insco. "Aye"

Mr. Ritter. "Aye"

Request for Authority to Lock-in Aggregation Rate

Mr. Meloy requested the Board to give the Assistant Administrator the authority to lock-in an electric rate of no greater than \$0.0470 per KWH for three years for Colerain Township government buildings and lighting, before December 31, 2016.

Mr. Ritter offered such motion and Mr. Inderhees offered the second. No discussion and the roll was called:

Mr. Inderhees. "Aye"

Mr. Insco. "Aye"

Mr. Ritter. "Aye"

Recommendation for Approval of Transportation Improvement District

Mr. Meloy said that at the October 27, 2016, work session, representatives from the Northwest Local School District, the Township Trustees and administration discussed the traffic improvements that would be required as a result of the expansion of the Struble Elementary School and the West Union Square Development. At that meeting, the NWLSD and the Township agreed to move

CITY OF CHEVIOT
STATE OF OHIO

ORDINANCE NO. 13 - 14

TO APPROVE THE CREATION OF A JOINT ECONOMIC DEVELOPMENT DISTRICT WITH COLERAIN TOWNSHIP, OHIO, TO BE KNOWN AS THE "LIBERTY NURSING HEALTH CARE" JOINT ECONOMIC DEVELOPMENT DISTRICT .

WHEREAS, the City of Cheviot, having previously published the required notice in a newspaper of general circulation in the City of Cheviot, held a public hearing on the proposed Joint Economic Development District in order to invite public comment about the proposal; and

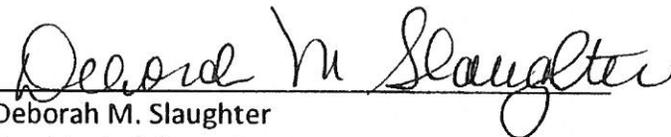
WHEREAS, the council of the City of Cheviot believes that the proposed Joint Economic Development District is in the best interest of the City of Cheviot;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CHEVIOT, STATE OF OHIO, THAT:

Section 1. The Joint Economic Development District, created by the City of Cheviot and Colerain Township, to be known as the Liberty Nursing Health Care Joint Economic Development District near Cross County Highway, is hereby approved. The terms of the Joint Economic Development District are attached hereto as "Exhibit 1" and made a part hereof as is fully rewritten herein.

Section 2. Upon review and approval of the Law Director, the Mayor is authorized and directed to sign the Joint Economic Development District agreement on behalf of the City of Cheviot

Section 3. This ordinance shall become effective at eth earliest time permitted by law.



Deborah M. Slaughter
President of Council

2/2/13

Date passed

Samuel D Keller

Samuel D. Keller
Mayor

7/2/13

Date approved

Attest:

Jenny M. Eilermann

Jenny M. Eilermann
Clerk of Council

APPROVED AS TO FORM:

Mark G. Waters

MARK G. WATERS
LAW DIRECTOR

CERTIFICATION OF PUBLICATION

I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing ordinance, or a succinct summary, was published in the *Western Hills Press*, a newspaper of general circulation in the City of Cheviot, Ohio, in accordance with Section 731.21 of the Ohio Revised Code, on the following dates :

- 1) _____, 2013, and
- 2) _____, 2013.

Jenny M. Eilermann
Clerk of Council

CITY OF CHEVIOT
STATE OF OHIO

ORDINANCE NO. 15 – 3

TO APPOINT THE SAFETY-SERVICE DIRECTOR TO THE BOARD OF DIRECTORS FOR THE J.E.D.D. WITH COLERAIN TOWNSHIP; AND TO DECLARE AN EMERGENCY.

WHEREAS, on July 2, 2013, by Ordinance No. 13-14, this council approved an agreement with Colerain Township, Ohio, for the creation of a Joint Economic Development District; and

WHEREAS, a provision of the J.E.D.D. agreement is the creation of a board of directors to oversee the operation of the J.E.D.D.; and

WHEREAS, this city council desires that the City of Cheviot be represented on the board of directors by its Safety-Service Director;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CHEVIOT, STATE OF OHIO, TWO-THIRDS OF ALL MEMBERS THEREOF CONCURRING, THAT:

Section 1. The Safety-Service Director is hereby appointed to be the representative for the City of Cheviot on the board of directors for the Joint Economic Development District that exists between Colerain Township, Ohio, and the City of Cheviot, Ohio.

Section 2. Upon passage of this ordinance, the Clerk of Council shall send a copy of it to the Board of Trustees for Colerain Township.

Section 3. This ordinance shall be an emergency measure for the health, safety, and welfare of the citizens of Cheviot and shall take effect immediately. The emergency is necessary in order to allow the city to be properly represented on the J.E.D.D. board at the earliest possible time.

Deborah M. Slaughter
President of Council

February 17, 2015

Date passed

Samuel D. Keller
Mayor

Date approved

Attest:

Jenny M. Eilermann
Clerk of Council

APPROVED AS TO FORM:



MARK G. WATERS
LAW DIRECTOR

CERTIFICATION OF PUBLICATION

I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing ordinance, or a succinct summary, was published in the *Western Hills Press*, a newspaper of general circulation in the City of Cheviot, Ohio, in accordance with Section 731.21 of the Ohio Revised Code, on the following dates :

- 1) _____, 2015, and
- 2) _____, 2015.

Jenny M. Eilermann
Clerk of Council

CITY OF CHEVIOT
STATE OF OHIO

ORDINANCE NO. 16 - 17

TO APPOINT THE SAFETY-SERVICE DIRECTOR TO THE BOARD OF DIRECTORS OF THE J.E.D.D. WITH COLERAIN TOWNSHIP FOR AN ADDITIONAL FOUR YEAR TERM; AND TO DECLARE AN EMERGENCY.

WHEREAS, on July 2, 2013, by Ordinance No. 13-14, this council approved an agreement with Colerain Township, Ohio, for the Creation of a Joint Economic Development District; and

WHEREAS, a provision of that J.E.D.D. agreement was the creation of a board of directors to oversee the operation of the J.E.D.D.; and

WHEREAS, On February 17, 2015, by Ordinance No. 15-3, this council appointed the Safety-Service Director of the City of Cheviot to be the City's representative on the board of directors; and

WHEREAS, this council now desires to appoint the Safety-Service Director to an additional four year term on the board of directors;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CHEVIOT, STATE OF OHIO, TWO-THIRDS OF ALL MEMBERS THEREOF CONCURRING, THAT:

Section 1. The Safety-Service Director is hereby appointed to an additional four year term as the representative of the City of Cheviot on the board of directors for the Joint Economic Development District that exists between Colerain Township, Ohio, and the City of Cheviot, Ohio.

Section 2. Upon passage of this ordinance, the Clerk of Council shall send a copy of it to the Board of Trustees for Colerain Township, Ohio.

Section 3. This ordinance shall be an emergency measure for the health, safety, and welfare of the citizens of Cheviot and shall take effect immediately. The emergency is necessary in order to allow the city to be properly represented on the J.E.D.D. board at the earliest possible time.

Deborah M. Slaughter
Deborah M. Slaughter
President of Council

November 1, 2016
Date passed

Samuel D. Keller
Samuel D. Keller
Mayor

11/1/16
Date approved

Attest:

Jenny M. Eiler
Jenny M. Eiler
Clerk of Council

APPROVED AS TO FORM:
Mark G. Waters
MARK G. WATERS
LAW DIRECTOR

CERTIFICATION OF PUBLICATION

I, Jenny M. Eiler, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing ordinance, or a succinct summary, was published in the *Western Hills Press*, a newspaper of general circulation in the City of Cheviot, Ohio, in accordance with Section 731.21 of the Ohio Revised Code, on the following dates :

- 1) 11-9, 2016, and
- 2) 11-16, 2016.

Jenny M. Eiler
Jenny M. Eiler
Clerk of Council

**LIBERTY NURSING HEALTH CARE
J.E.D.D.
Colerain Township - City of Cheviot
Board of Directors**

**JEDD BOARD OF DIRECTORS ANNUAL MEETING
WEDNESDAY March 25, 2015**

TIME: 5:00 PM

**LOCATION: Colerain Township Administrative Complex,
4200 Springdale Road, CINCINNATI, OHIO 45251**

MINUTES

1. Mr. Rowan called the meeting to order at 5:05 p.m.

Present: Frank Birkenhauer, Bruce Carpenter, Jeff Ritter, Tom Braun, Jeff Urban

2. Appointment of Fifth Board Member to Serve as Chairperson of Board

Mr. Ritter moved, seconded by Mr. Braun to appoint Frank Birkenhauer as Board Member and Chairperson of the Board.

Motion carried 5-0.

**3. Nomination & Selection of Officers:
Vice Chairman**

Mr. Birkenhauer moved, seconded by Mr. Ritter to appoint Tom Braun as Vice Chairman of the Board.

Motion carried 5-0.

4. Procurement of Board of Trustees Liability Insurance

Mr. Ritter moved, seconded by Mr. Urban to authorize the JEDD Secretary to negotiate and procure Directors and Officers liability insurance on behalf of the JEDD Board, and to further renew on an annual basis.

Motion carried 5-0.

5. Resolution 2015 – 01

Mr. Ritter moved, seconded by Mr. Braun to approve the Resolution Levying an Income Tax in J.E.D.D. District I in the amount of 2% pursuant to the resolution approved August 21, 2013 by the Hamilton County Commissioners effective April 10, 2015.

Mr. Carpenter asked how the mechanics of the settlement would work. Mr. Rowan stated the settlement with the Nursing Home would happen quarterly at the same time the settlement is received from the City of Cheviot.

A brief discussion was held regarding the possibility of downsizing of the J.E.D.D. to 1% after the \$300,000 infrastructure reimbursement is made. Mr. Birkenhauer stated the Board would make that decision at the time the reimbursement is complete.

Motion carried 5-0.

6. Resolution 2015 – 02

Mr. Ritter moved, seconded by Mr. Braun to approve the Resolution Agreeing with the City of Cheviot to Administer, Collect and Enforce Income Tax in the Liberty Nursing Health Care J.E.D.D.

Motion carried 5-0.

7. Old Business/New Business

None

8. Adjournment

At 5:15 p.m., Mr. Ritter moved, seconded by Mr. Carpenter to adjourn the meeting.

Respectfully submitted,



Geoff Milz, Secretary to the Board

LIBERTY NURSING HEALTH CARE
J.E.D.D.
Colerain Township - City of Cheviot
Board of Directors

JEDD BOARD OF DIRECTORS ANNUAL MEETING
TUESDAY November 1, 2016
TIME: 6:00 PM
LOCATION: Colerain Township Administrative Complex,
4200 Springdale Road, CINCINNATI, OHIO 45251

MINUTES

1. **Vice-Chairman Braun called the meeting to order at 6:01 p.m.**

Members Present: Bruce Carpenter, Jeff Ritter, Tom Braun, Chris Behm on behalf of Jeff Urban
Others Present: Dan Meloy, Geoff Milz

2. **Appointment of Geoff Milz to serve out the remainder of the term of the Chairperson member vacated by Frank Birkenhauer.**

Mr. Carpenter moved, seconded by Mr. Ritter to appoint Geoff Milz as Board Member and Chairperson of the Board.

Motion carried 4-0.

3. **Approval of Minutes of 2015 Annual Meeting**

Mr. Carpenter moved, seconded by Mr. Ritter to approve the minutes.

Motion carried 5-0

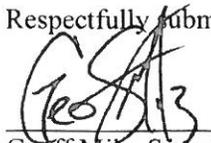
4. **Old Business/New Business**

Mr. Ritter suggested that the financial statements that are presented quarterly to the Board of Trustees be included for review and approval by the Board of Directors at their Annual Meeting. All directors agreed.

5. **Adjournment**

At 6:08 p.m., Mr. Ritter moved, seconded by Mr. Carpenter to adjourn the meeting.

Respectfully submitted,


11.2.16

Geoff Milz, Secretary to the Board

**Liberty Nursing Health Care
J.E.D.D.
Colerain Township - City of Cheviot
Board of Directors**

**RESOLUTION NO. 2015-01
LEVYING AN INCOME TAX IN J.E.D.D. DISTRICT I**

The Colerain Township-City of Cheviot Joint Economic Development District No. 1 (Liberty Nursing Health Care JEDD) Board of Directors met on March 25, 2015 with the following members present:

Frank Birkenhauer
Bruce Carpenter
Jeff Ritter
Tom Braun
Jeff Urban

RESOLVED by the Board of Directors of the Colerain Township-City of Cheviot Joint Economic Development District No. 1 ("Liberty Nursing Health Care J.E.D.D.") of Colerain Township, and the City of Cheviot, that

WHEREAS, the Liberty Nursing Health Care J.E.D.D. Board of Directors desires to levy an income tax within the entirety of the J.E.D.D. territory at the rate of one per cent (2%) based on income earned by persons working in the Liberty Nursing Health Care J.E.D.D. to be collected via employee withholding from payroll located in the Liberty Nursing Health Care J.E.D.D.; and

WHEREAS, the Liberty Nursing Health Care J.E.D.D. Board of Directors has the authority to adopt a resolution to levy an income tax through the Liberty Nursing Health Care J.E.D.D. Contract including **Section 17 - Income Tax** as permitted under the Ohio Revised Code 715.72 through 715.81;

THEREFORE BE IT RESOLVED the Liberty Nursing Health Care J.E.D.D. Board of Directors does hereby levy an income tax within the entirety of the Liberty Nursing Health Care J.E.D.D. territory at the rate of one percent (2%) based on income earned by persons working in the Liberty Nursing Health Care J.E.D.D. to be collected via employee withholding from payroll located in the Liberty Nursing Health Care J.E.D.D. **effective as of March 27, 2015 with collection of said taxes to begin on – April 10, 2015.**

BE IT FURTHER RESOLVED that one (1%) per cent of the income tax collected shall be set aside for the long term maintenance of the Liberty Nursing Health Care J.E.D.D.; provided, however, the amount set aside shall not exceed \$1,000 annually without consent of the contracting parties.

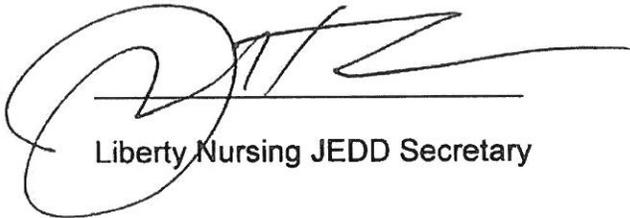
Director *R. Hux* moved for the adoption of the foregoing resolution.

Director BRAUN seconded the Motion and upon call of roll, the vote resulted as follows:

Frank Birkenhauer
Bruce Carpenter
Jeff Ritter
Tom Braun
Jeff Urban

Adopted: March 25, 2015

Attest:



Liberty Nursing JEDD Secretary

**LIBERTY NURSING HEALTH CARE
J.E.D.D.
Colerain Township - City of Cheviot
Board of Directors**

RESOLUTION NO. 2015-02

**AGREEING WITH THE CITY OF CHEVIOT TO ADMINISTER,
COLLECT AND ENFORCE INCOME TAX IN THE LIBERTY NURSING HEALTH
CARE J.E.D.D.**

The Colerain Township-City of Cheviot Joint Economic Development District No. 1 (Liberty Nursing Health Care JEDD) Board of Directors met on March 25, 2015 with the following members present:

Frank Birkenhauer
Bruce Carpenter
Jeff Ritter
Tom Braun
Jeff Urban

RESOLVED by the Board of Directors of the Colerain Township-City of Cheviot Joint Economic Development District No. 1 ("Liberty Nursing Health Care J.E.D.D.") of Colerain Township, and the City of Cheviot, that

WHEREAS, the Liberty Nursing Health Care J.E.D.D. Board of Directors desires to enter into an agreement with the City of Cheviot to administer, collect, and enforce the income tax on behalf of the Liberty Nursing Health Care J.E.D.D. Board of Directors; and

WHEREAS, Liberty Nursing Health Care J.E.D.D. Board of Directors has the authority to adopt a resolution to enter into an agreement for the administration, collection, and enforcement of the income tax within the Liberty Nursing Health Care J.E.D.D. through the Colerain Township-City of Cheviot Joint Economic Development District No. 1 ("Liberty Nursing Health Care") J.E.D.D. Contract as permitted under Ohio Revised Code Sections 715.72 through 715.81 at the rate of one percent (2%);

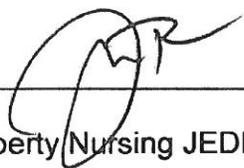
THEREFORE BE IT RESOLVED the Liberty Nursing Health Care J.E.D.D. Board of Directors does hereby enter into an Agreement with the City of Cheviot to administer, collect, and enforce the income tax on behalf of the Liberty Nursing Health Care J.E.D.D. Board of Directors effective as of **March 27, 2015**, pursuant to the City of Cheviot, Tax Ordinance No.13-14 and Section 17(A) of the J.E.D.D. District 1 Contract, at a rate of one percent (2%).

Director Ritter moved for the adoption of the foregoing resolution.

Director Braun seconded the Motion and upon call of roll, the vote resulted as follows:

Frank Birkenhauer
Bruce Carpenter
Jeff Ritter
Tom Braun
Jeff Urban

Adopted: March 25, 2015

Attest: 

Liberty Nursing JEDD Secretary

**Liberty Nursing Health Care
J.E.D.D.
Colerain Township – City of Cheviot
Board of Directors**

**RESOLUTION NO. 2017-01
ESTABLISHING POLICY AND PROCEDURE FOR NECESSARY AND AUTHORIZED
EXPENSES RELATED TO BOARD SERVICE**

The Colerain Township-City of Cheviot Joint Economic Development District No. 1 (Liberty Nursing Health Care JEDD) Board of Directors met on December 12, 2017 with the following members present:

Geoff Milz
Tom Braun
Jeff Ritter
Bruce Carpenter

RESOLVED, by the Board of Directors of the Colerain Township-City of Cheviot Joint Economic Development District No. 1 (“Liberty Nursing Health Care J.E.D.D”) of Colerain Township, and the City of Cheviot, that

WHEREAS, Section 15 of the Colerain Township-City of Cheviot Joint Economic Development District No. 1 Contract (“Contract”) states, in part, that “Necessary and authorized expenses incurred in relation to Board service shall be reimbursed from Liberty Nursing Health Care JEDD funds allocated to the Board according to procedures established by the contracting parties and the Board.”; and

WHEREAS, to date, the Board has not established a policy or procedure governing necessary and authorized expenses incurred in relation to Board service; and

WHEREAS, to date, the Board has not found reason to reimburse any member of the Board for necessary and authorized expenses related to Board service; and

WHEREAS, it is not anticipated by this Board that there will be any necessary and authorized expenses related to Board service but the language of the contract requires a procedure be established.

NOW, THEREFORE BE IT RESOLVED the Liberty Nursing Health Care J.E.D.D Board of Directors does hereby establish the following Policy related to Necessary and Authorized Expenses Related to Board Service effective December 13, 2017:

Policy #1: Necessary and Authorized Expenses Related to Board Service

It shall be the policy of the Board of Directors of the Colerain Township – City of Cheviot Joint Economic Development District 1 that, consistent with the Colerain Township – City of Cheviot Joint Economic Development District 1 Contract, “members of the Board of Directors shall serve without compensation”. Further, per the contract language, “only actual documented costs are eligible for reimbursement”. Actual documented costs must be approved by the Board of Directors at a public meeting.

Procedure for Approval of Actual Documented Costs

1. Board members shall submit their request for reimbursement, along with documentation supporting the request, to the Chairman of the Board.

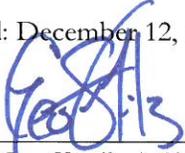
2. The Chairman of the Board shall place the request on the agenda of the next meeting of the Board of Directors
3. The Board of Directors shall consider the request and approve or deny the request by a simple majority of total membership of the Board.

Director Ritter moved for the adoption of the foregoing resolution.

Director Carpenter seconded the Motion and upon call of roll, the vote resulted as follows:

Geoff Milz	<u>Aye</u>
Tom Braun	<u>Aye</u>
Jeff Ritter	<u>Aye</u>
Bruce Carpenter	<u>Aye</u>
Chris Behm	<u>absent</u>

Adopted: December 12, 2017

Attest: 
Geoff Milz | Chairman & Secretary of the Board


Print Name: Jeff Ritter

Board Member

**Liberty Nursing Health Care
J.E.D.D.
Colerain Township – City of Cheviot
Board of Directors**

**RESOLUTION NO. 2017-02
ESTABLISHING POLICY AND PROCEDURE FOR APPROPRIATIONS TO PROVIDE FOR
THE PAYMENT OF OPERATING EXPENSES ASSOCIATED WITH BOARD ACTIVITIES
AND OPERATION OF THE JOINT ECONOMIC DEVELOPMENT DISTRICT**

The Colerain Township-City of Cheviot Joint Economic Development District No. 1 (Liberty Nursing Health Care JEDD) Board of Directors met on December 12, 2017 with the following members present:

Geoff Milz
Tom Braun
Jeff Ritter
Bruce Carpenter

RESOLVED, by the Board of Directors of the Colerain Township-City of Cheviot Joint Economic Development District No. 1 (“Liberty Nursing Health Care J.E.D.D”) of Colerain Township, and the City of Cheviot, that

WHEREAS, Section 16 of the Colerain Township-City of Cheviot Joint Economic Development District No. 1 Contract (“Contract”) states, in part, that “The Board shall establish an appropriations procedure to provide for the payment of operating expenses associated with Board activities and operation of the Liberty Nursing Health Care J.E.D.D.”; and

WHEREAS, to date, the Board has not established a policy or procedure governing appropriations to provide for the payment of operating expenses associated with Board activities and operation of the Liberty Nursing Health Care J.E.D.D.

NOW, THEREFORE BE IT RESOLVED the Liberty Nursing Health Care J.E.D.D Board of Directors does hereby establish the following Policy related to appropriations to provide for the payment of operating expenses associated with Board activities and operation of the Joint Economic Development District effective December 13, 2017:

Policy #2: Appropriations to provide for the payment of operating expenses associated with Board activities and operation of the Joint Economic Development District

It shall be the policy of the Board of Directors of the Colerain Township – City of Cheviot Joint Economic Development District 1 that appropriations to provide for the payment of operating expenses associated with Board activities and operation of the Joint Economic Development District be made only with an affirmative vote of a simple majority of the total membership of the Board.

Procedure for Appropriations

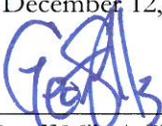
1. Board members shall submit their request for appropriation, along with documentation supporting the request, to the Chairman of the Board.
2. The Chairman of the Board shall place the request on the agenda of the next meeting of the Board of Directors
3. The Board of Directors shall consider the request and approve or deny the request by a simple majority of total membership of the Board.

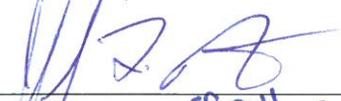
Director Ritter moved for the adoption of the foregoing resolution.

Director Braun seconded the Motion and upon call of roll, the vote resulted as follows:

Geoff Milz	<u>Aye</u>
Tom Braun	<u>Aye</u>
Jeff Ritter	<u>Aye</u>
Bruce Carpenter	<u>Aye</u>
Chris Behm	<u>Absent</u>

Adopted: December 12, 2017

Attest: 
Geoff Milz | Chairman & Secretary of the Board


Print Name: Jeff Ritter
Board Member

**Liberty Nursing Health Care
J.E.D.D.
Colerain Township – City of Cheviot
Board of Directors**

**RESOLUTION NO. 2017-03
ESTABLISHING ETHICS POLICY**

The Colerain Township-City of Cheviot Joint Economic Development District No. 1 (Liberty Nursing Health Care JEDD) Board of Directors met on December 12, 2017 with the following members present:

Geoff Milz
Tom Braun
Jeff Ritter
Bruce Carpenter

RESOLVED, by the Board of Directors of the Colerain Township-City of Cheviot Joint Economic Development District No. 1 (“Liberty Nursing Health Care J.E.D.D”) of Colerain Township, and the City of Cheviot, that

WHEREAS, it is best practice for organizations to establish a policy on ethics; and

WHEREAS, the State of Ohio has established an Ohio Ethics Law and related statutes which promotes the general public interest and supports public confidence by providing rules and guidance about behaviors that are appropriate and ethical.

NOW, THEREFORE BE IT RESOLVED the Liberty Nursing Health Care J.E.D.D Board of Directors does hereby establish the following Policy related to ethics effective December 13, 2017:

Policy #3: Ethics

It shall be the policy of the Board of Directors of the Colerain Township – City of Cheviot Joint Economic Development District 1 that Ohio Ethics Law applies to all members of the Board of Directors, the Board Secretary and any employee of the Joint Economic Development District.

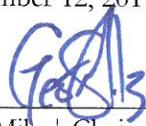
Director Ritter moved for the adoption of the foregoing resolution.

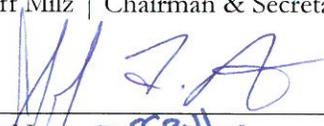
Director Carpenter seconded the Motion and upon call of roll, the vote resulted as follows:

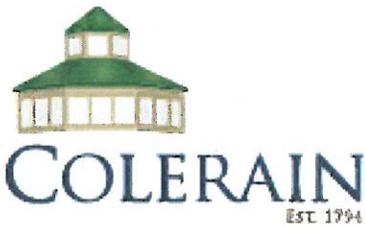
Geoff Milz	<u>Aye</u>
Tom Braun	<u>Aye</u>
Jeff Ritter	<u>Aye</u>
Bruce Carpenter	<u>Aye</u>
Chris Behm	<u>Absent</u>

Adopted: December 12, 2017

Attest: _____


Geoff Milz | Chairman & Secretary of the Board


Print Name: Jeff Ritter
Board Member



**Board of Directors
Colerain Township Joint Economic Development District I
(Liberty Nursing Home)**

Tom Braun – Municipal Member

Safety-Service Director
City of Cheviot
tbraun@cheviot.org

Jeff Ritter – Township Member

Trustee
Colerain Township
jritter@colerain.org

Bruce Carpenter – Business Member

Vice-President
Liberty Nursing Home
bcarpenter@lbkhealthcare.com

Chris Behm - Worker Member

Liberty Nursing Home
cbehm@libertynursingcenters.com

Geoff Milz – Chairman and Secretary to the Board

Assistant Administrator
Colerain Township
gmilz@colerain.org

Updated November 16, 2017

Colerain Township • 4200 Springdale Road • Colerain Township, Ohio 45251
dmeloy@colerain.org • www.colerain.org
Phone (513) 385-7500 • Fax (513) 245-6503

Trustees: Michael Inderhees, Greg Insko, Jeffrey F. Ritter

Fiscal Officer: Heather E. Harlow

Administrator: Daniel P. Meloy

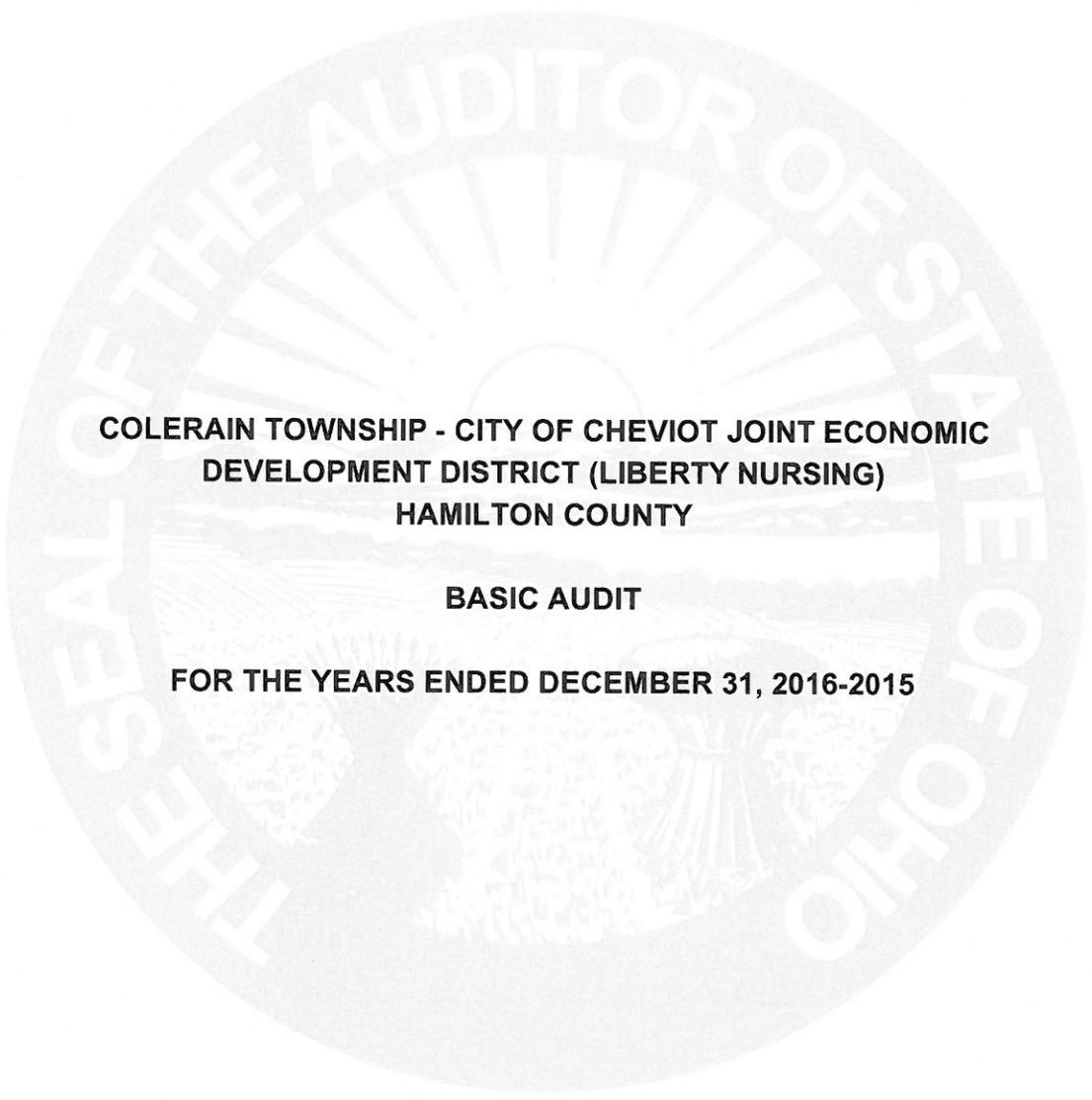
COLERAIN

Liberty Nursing Home JEDD District Board Membership

Member Name	Member Type	Term Start	Term End	Length of Term	Appointment Authority
Jeff Urban	Worker Member	2015	2019	4 years	Colerain Trustees Motion - February 24, 2015
Bruce Carpenter	Business Member	2015	2018	3 years	Colerain Trustees Motion - February 24, 2015
Jeff Ritter	Township Member	2015	2017	2 years	Colerain Trustees Motion - February 24, 2015
Tom Braun	Municipal Member	2015	2016	1 year	Cheviot Ordinance 15-3
Frank Birkenhauer	Chairperson	2015	2019	4 Years	JEDD Board Motion - March 25, 2015
Tom Braun	Municipal Member	2016	2020	4 years	Cheviot Ordinance 16-1
Jeff Ritter	Township Member	2017	2021	4 Years	Colerain Trustees Motion - November 15, 2016
Chris Behm	Worker Member	2015	2019	4 Years	Colerain Trustees Motion - November 15, 2016
Geoff Milz	Chairperson	2015	2019	4 Years	JEDD Board Motion - November 1, 2016

Current Members	Term Expiration
Bruce Carpenter	2018
Chris Behm	2019
Geoff Milz	2019
Tom Braun	2020
Jeff Ritter	2021

Updated: November 16, 2017



**COLERAIN TOWNSHIP - CITY OF CHEVIOT JOINT ECONOMIC
DEVELOPMENT DISTRICT (LIBERTY NURSING)
HAMILTON COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2016-2015



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Colerain Township – City of Cheviot Joint Economic Development District (Liberty Nursing)
Hamilton County
Cheviot, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Colerain Township – City of Cheviot Joint Economic Development District (Liberty Nursing), Hamilton County, (the District) for the years ended December 31, 2016 and 2015.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2016 and 2015.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observation

We noted that the District did not file its 2015 and 2016 annual reports in a timely manner. Ohio Rev. Code §117.38, states that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The District filed its 2015 and 2016 annual reports on June 14, 2017 and July 28, 2017, respectively, and no extensions obtained. Failure to file an annual report in the required time frame could result in a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report. Additionally, the lack of an annual report could result in auditing difficulties.

We recommend the District file its annual report at the end of each fiscal year within the allotted timeframe with the Auditor of State's Office.

Dave Yost
Auditor of State

Columbus, Ohio

September 21, 2017

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Dave Yost • Auditor of State

**COLERAIN TOWNSHIP – CITY OF CHEVIOT JOINT ECONOMIC DEVELOPMENT DISTRICT
LIBERTY NURSING**

HAMILTON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 3, 2017**

