



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 of Jacqueline Panioto in black ink.

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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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.

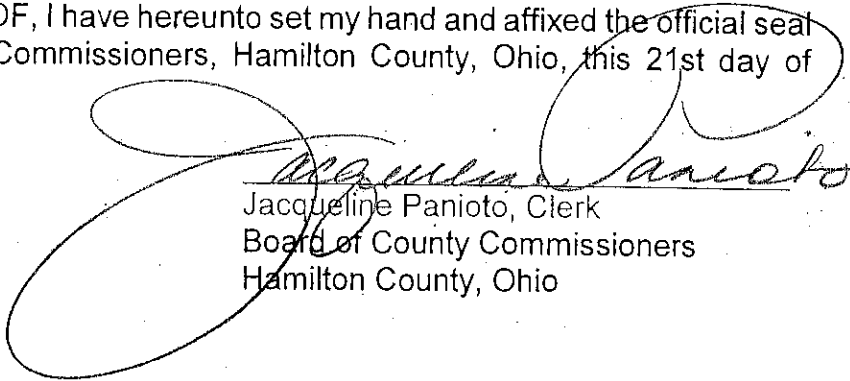
ADOPTED at a regularly adjourned meeting of the Board of County Commissioners, Hamilton County, Ohio this 21st day of August, 2013.

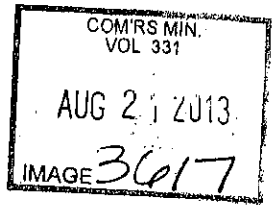
Mr. Hartmann. YES Mr. Monzel. YES Mr. Portune. YES

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:

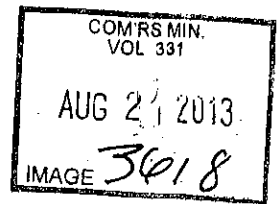
A. Colerain Township Trustees [hereinafter sometimes referred to as "Township"]
and

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, ~~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.

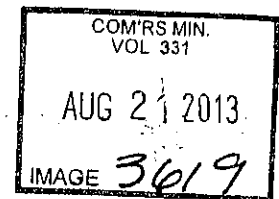
5. **Nexus** - COLERAIN TOWNSHIP is contiguous to the territory of a township, municipal corporation, or county that is contiguous to the City of CHEVIOT. The Liberty Nursing Health Care JEDD is located entirely within COLERAIN TOWNSHIP. CHEVIOT and COLERAIN TOWNSHIP are both located within Hamilton 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.

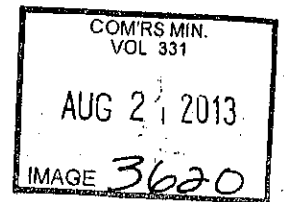
Prior to adoption, the contracting parties may consent to deletion of any portion of the territory to assure compliance with the majority petition requirements applicable to owners of property and owners of businesses to be located in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

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.

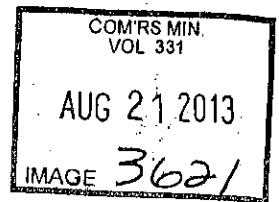
10. **Acknowledgment** - Each contracting party acknowledges entering into this Contract freely and without duress or coercion for the stated public purpose of promoting economic development, creating and preserving jobs and employment opportunities, and to improve the economic welfare of the people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



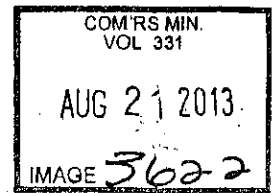
within which a contracting parties are located) all of the following documents:

- 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



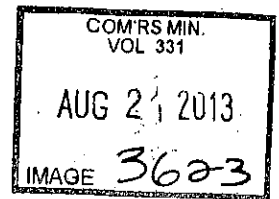
submitted to the electors of the township for approval pursuant to R.C. 715.77(A)(1) because:

- 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.

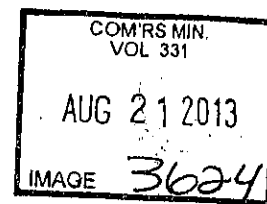
The parties acknowledge that the development opportunities to be derived from the Contract are projected to occur well into the future. Road improvements and other infrastructure expansion, long range planning, expanded service, and other catalysts for economic development associated with the Liberty 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.

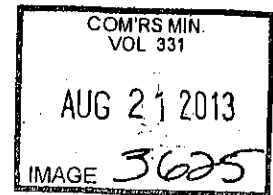
The Township Member may be a Township elected official or employee; excepting however the Township Administrator. The COLERAIN TOWNSHIP Trustees shall select the Township Member.

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



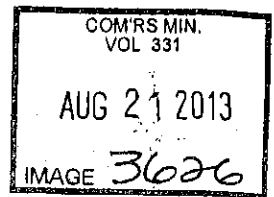
established by the contracting parties and the Board. Only actual documented costs are eligible for reimbursement.

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.

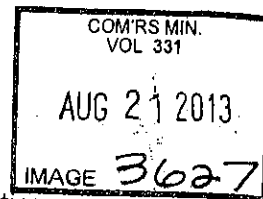


The Township's Assistant Administrator shall serve as Secretary to the Board of Directors. The Administrator shall not serve as a Member and shall not have voting privileges. In the absence of a Township Administrator, the Township may appoint a Secretary. The Secretary shall keep minutes of Board meetings 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.

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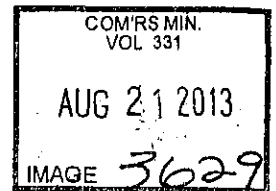
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17. **Income Tax** - This contract grants the Liberty Nursing Health Care JEDD Board of Directors power to adopt a resolution to levy an income tax within the entirety of the Liberty Nursing Health Care JEDD territory at a maximum rate of two (2%)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

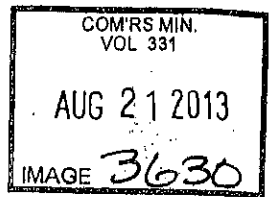


may be amended from time to time, which are not applicable to taxation within the Liberty Nursing Health Care JEDD; provided, however, that the Board may not exceed the taxing authority permitted by the CHEVIOT Income Tax Ordinance without consent of the contracting parties.

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

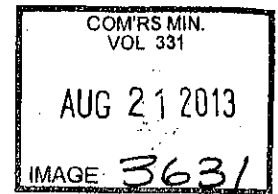


authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of duties. The Tax Administrator is designated to be an interested party and is authorized to commence and defend legal proceedings in the name of the Liberty Nursing Health Care JEDD in any way pertaining to the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

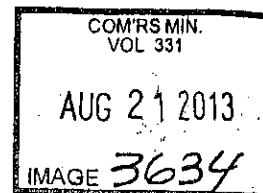
Intended contributions assume adequacy of net tax revenues, anticipated revenues, funding from other sources, and availability of financing upon acceptable terms in order to provide necessary funding for projects and services. As of the date of commencement of the Contract, the contracting parties do 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,



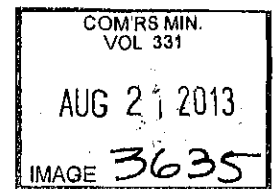
non-appealable judgment of a court of competent jurisdiction or by act of law, the contracting parties have no further duty to make aforesaid contributions under this Contract.

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**

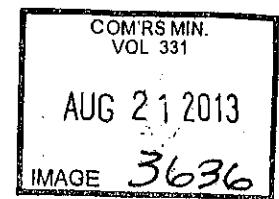
A. **Water** - The City of Cincinnati supplies public fresh water distribution to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township



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.



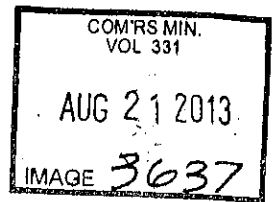
25. **Annexation** - CHEVIOT shall not annex any property located in COLERAIN TOWNSHIP so long as this Contract is in effect. The contracting parties shall cooperate in resisting any annexation, merger, or consolidation process involving COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory to 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



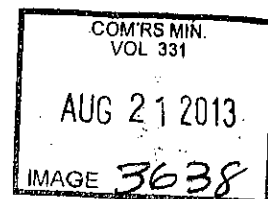
intent of this Contract. To the extent permitted by this Contract, and in compliance with all laws and resolutions and ordinances controlling this Contract, the parties and their respective successors, assigns and transferees, specify that any amendment must be in writing and signed by the applicable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

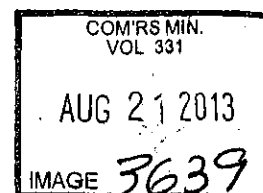
33. **Force Majeure** - Performance of contractual duty is excused to the extent that an event or occurrence beyond the control of a contracting party (e.g., act of God, intervening action of independent governmental authority, act of war, riot, labor stoppage or strike, national or regional tragedy, 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.

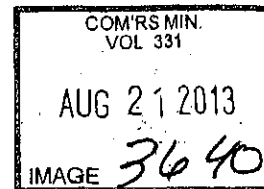
35. **Termination** -

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.

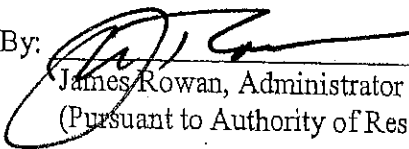
The parties may dispense with written notice as a condition to any action by written consent or agreement.

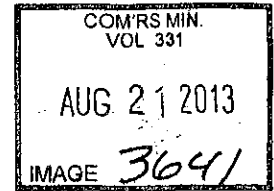
37. **Severability** - The unenforceability of any term or covenant of this Contract shall not affect the enforceability of the remaining terms and covenants.

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)



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:

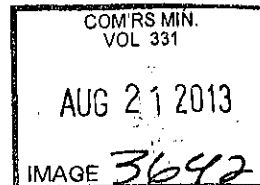
Before me, a Notary Public, in and for said county, personally appeared the above-named CITY OF CHEVIOT, State of Ohio, by its duly authorized Mayor, Samuel D. Keller, by authority of Ordinance No. 13-14, who acknowledged that he did sign the foregoing instrument and the same is the free act and deed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

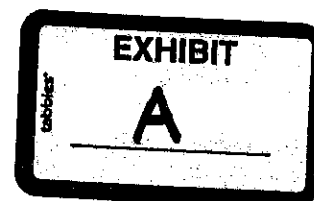
BEGINNING AT AN EXISTING 1" IRON BAR AT THE NORTHEAST CORNER OF GRACE ACRES SUBDIVISION AS RECORDED IN PLAT BOOK 358, PAGE 57 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, SOUTH 05°15'18" WEST, 191.18 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE 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.

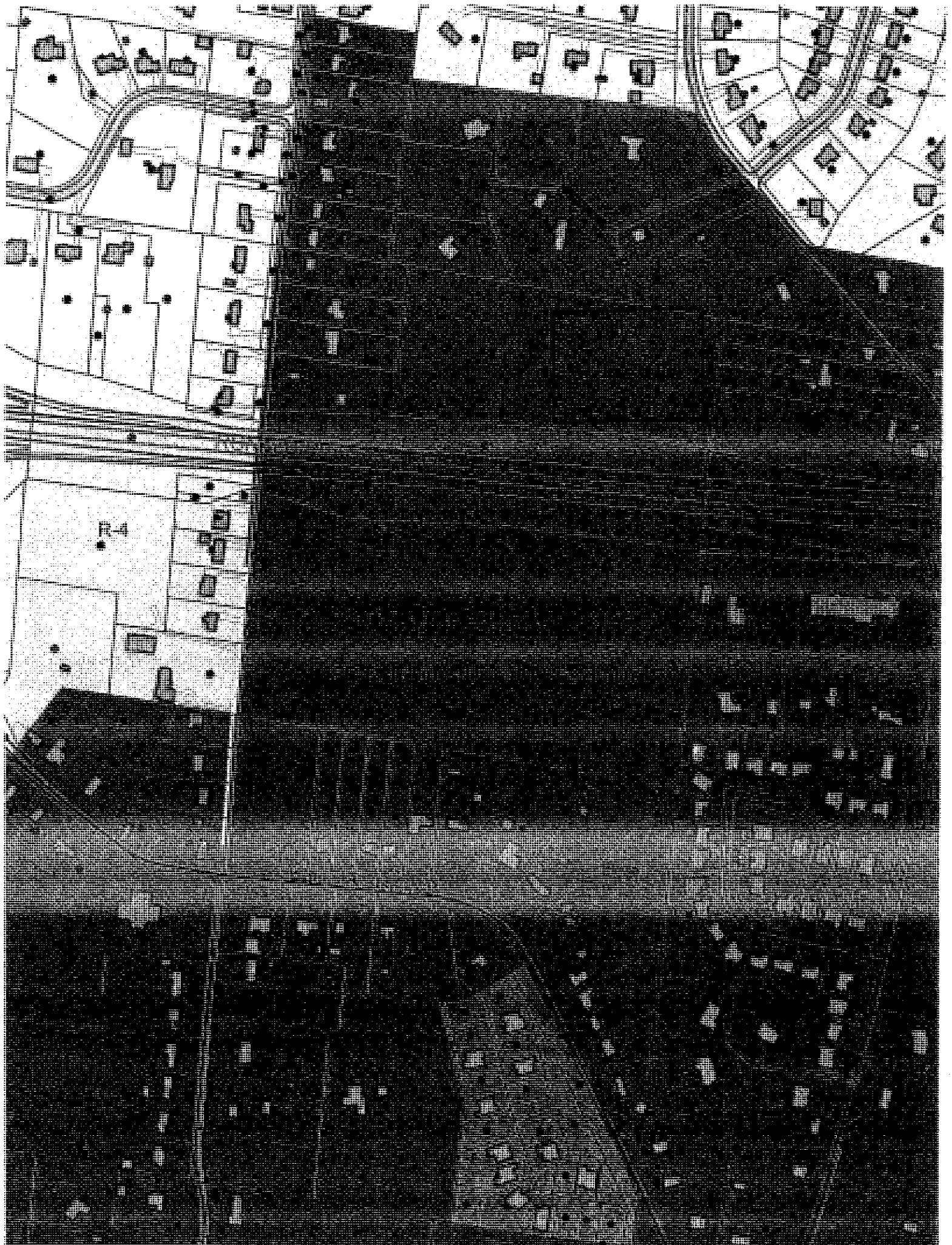
THE ABOVE DESCRIBED REAL ESTATE IS ALL OF THE SAME PREMISES DESCRIBED IN DEED BOOK 3881, PAGE 323 OF THE HAMILTON COUNTY, OHIO RECORDS. BEING THE RESULT OF A SURVEY AND PLAT DATED 6-30-2010, MADE BY STEPHEN L. CAHILL, PLS, OF ABERCROMBIE & ASSOCIATES, INC., OHIO REGISTERED SURVEYOR NUMBER 7862.

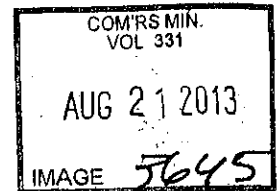
05-0071A-19.2698AC.DOC



FILE COPY







Economic Development Plan Liberty Nursing Health Care
Joint Economic Development District

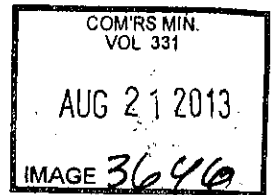
The Economic Development Plan (Plan) for the Liberty Nursing Health Care JEDD is a combination of public and private funds used to facilitate the economic vitality of the subject parcels. The administration of the Plan will include cooperation from the Board of Trustees in conjunction with the City of 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.





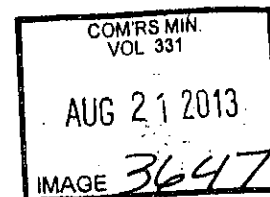
Page -2-

- 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

AUG 21 2013

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

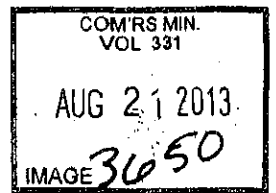
ATTEST:

Heather E. Harlow
Heather E. Harlow, Fiscal Officer

July 30, 2013
Date

Approved as to form

Lawrence E. Barbieri
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

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IMAGE

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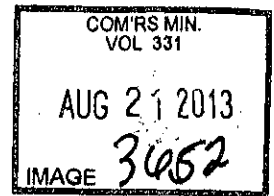
CERTIFICATE OF COLERAIN TOWNSHIP

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, depose 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

- ☒ 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

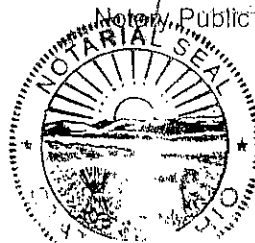
Janice Colston

AFFIANT

Sworn to before me, this

6/28/13

Crystal Williams



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

THE
ENQUIRER



**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.

jeilerna

Order Taker

jeilerna

COLERAIN TOWNSHIP ADMINISTRATI

4200 SPRINGDALE RD

CINCINNATI OH 45251-1419 USA

Ordered By

Lindsay Hemlers

PO Number

Meeting, Cheviot JEDD

Customer Fax

513-385-7500

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

2013-06-26 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

AUG 21 2013

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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

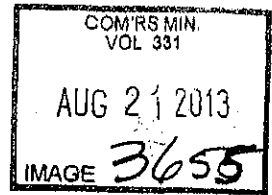
Special Meeting July 30th, 2013

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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

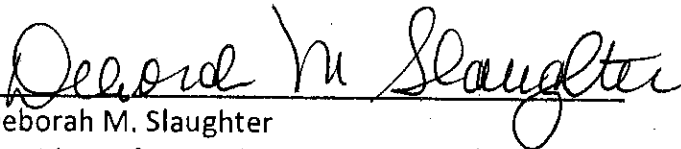
WHEREAS, the council of the City of Cheviot believes that the proposed Joint Economic Development District is in the best interest of the City of Cheviot;

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 the earliest time permitted by law.


Deborah M. Slaughter
President of Council

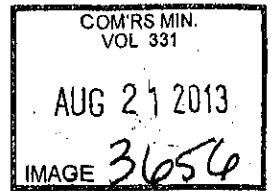
7/2/13
Date passed

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

EXHIBIT 1

COM'RS 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:

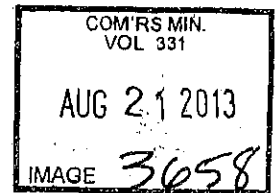
1. **Parties** - The contracting parties are:

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, Ohio~~ ^{Hamilton County}. 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.

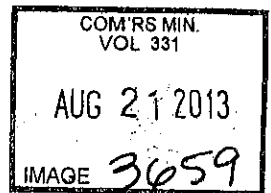
5. **Nexus** - COLERAIN TOWNSHIP is contiguous to the territory of a township, municipal corporation, or county that is contiguous to the City of CHEVIOT. The Liberty Nursing Health Care JEDD is located entirely within COLERAIN TOWNSHIP. CHEVIOT and COLERAIN TOWNSHIP are both located within Hamilton 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.

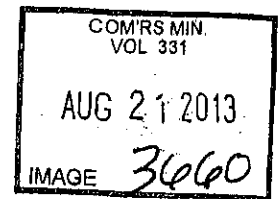
Prior to adoption, the contracting parties may consent to deletion of any portion of the territory to assure compliance with the majority petition requirements applicable to owners of property and owners of businesses to be located in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

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.

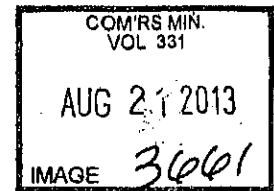
10. **Acknowledgment** - Each contracting party acknowledges entering into this Contract freely and without duress or coercion for the stated public purpose of promoting economic development, creating and preserving jobs and employment opportunities, and to improve the economic welfare of the people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



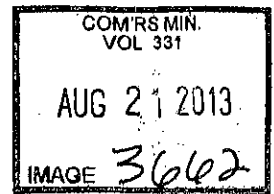
within which a contracting parties are located) all of the following documents:

- 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



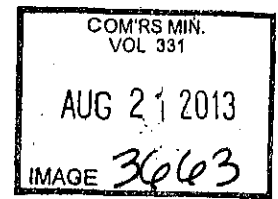
submitted to the electors of the township for approval pursuant to R.C. 715.77(A)(1) because:

- 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.

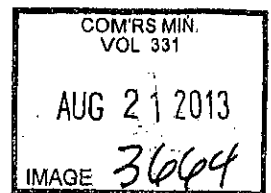
The parties acknowledge that the development opportunities to be derived from the Contract are projected to occur well into the future. Road improvements and other infrastructure expansion, long range planning, expanded service, and other catalysts for economic development associated with the Liberty 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.

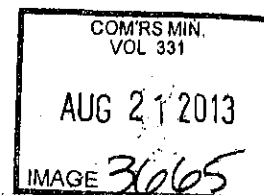
The Township Member may be a Township elected official or employee; excepting however the Township Administrator. The COLERAIN TOWNSHIP Trustees shall select the Township Member.

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



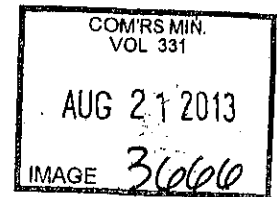
established by the contracting parties and the Board. Only actual documented costs are eligible for reimbursement.

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.

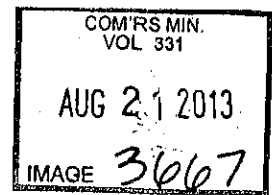


The Township's Assistant Administrator shall serve as Secretary to the Board of Directors. The Administrator shall not serve as a Member and shall not have voting privileges. In the absence of a Township Administrator, the Township may appoint a Secretary. The Secretary shall keep minutes of Board meetings 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



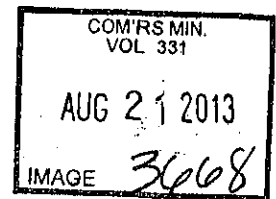
provide for the payment of operating expenses associated with Board activities and operation of the Liberty Nursing Health Care JEDD. The Board shall designate those members who may execute documents on behalf of the Board in furtherance of a resolution; provided however, any agreements with third parties 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.

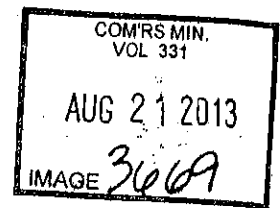


17. **Income Tax** - This contract grants the Liberty Nursing Health Care JEDD Board of Directors power to adopt a resolution to levy an income tax within the entirety of the Liberty Nursing Health Care JEDD territory at a maximum rate of two (2%) percent based on:

- 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

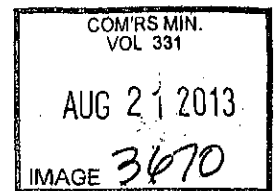


may be amended from time to time, which are not applicable to taxation within the Liberty Nursing Health Care JEDD; provided, however, that the Board may not exceed the taxing authority permitted by the CHEVIOT Income Tax Ordinance without consent of the contracting parties.

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

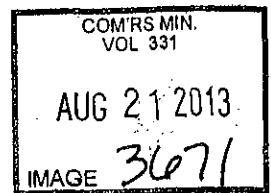


authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of duties. The Tax Administrator is designated to be an interested party and is authorized to commence and defend legal proceedings in the name of the Liberty Nursing Health Care JEDD in any way pertaining to the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

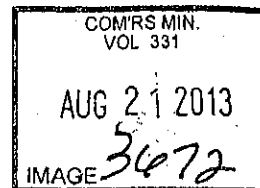


the income tax is levied, the Board of Directors is not authorized to cease the levy of the income tax unless authorized by amendment of this Contract.

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

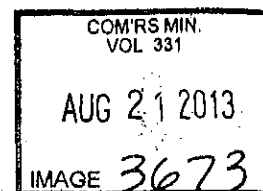
COLERAIN TOWNSHIP: 90% of Net Revenues

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.



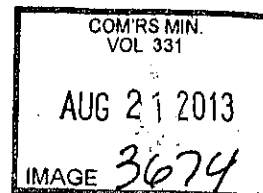
The Township expects to provide superior level of services in order to attract development and to support commerce once it is established. Participating in Liberty Nursing Health Care JEDD revenues may enable Township expenditures in furtherance of improvements which are already planned.

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,



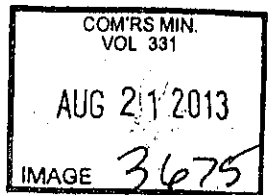
non-appealable judgment of a court of competent jurisdiction or by act of law, the contracting parties have no further duty to make aforesaid contributions under this Contract.

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**

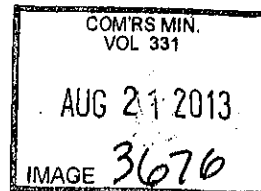
A. **Water** - The City of Cincinnati supplies public fresh water distribution to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township



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

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IMAGE

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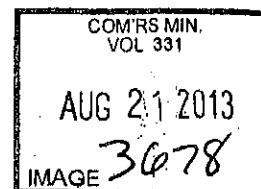
intent of this Contract. To the extent permitted by this Contract, and in compliance with all laws and resolutions and ordinances controlling this Contract, the parties and their respective successors, assigns and transferees, specify that any amendment must be in writing and signed by the applicable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

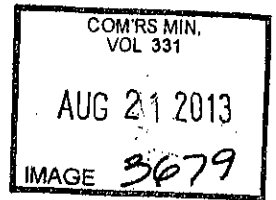
33. **Force Majeure** - Performance of contractual duty is excused to the extent that an event or occurrence beyond the control of a contracting party (e.g., act of God, intervening action of independent governmental authority, act of war, riot, labor stoppage or strike, national or regional tragedy, 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.

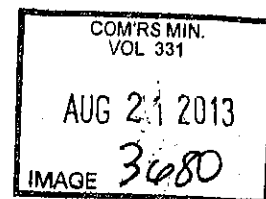
b. In the event that any improvement projects associated with the Liberty Nursing Health Care JEDD are incomplete as of the effective date of termination, the contracting parties shall provide for payment of their respective contract obligations associated with such projects which may become due after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

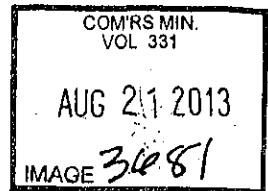
37. **Severability** - The unenforceability of any term or covenant of this Contract shall not affect the enforceability of the remaining terms and covenants.

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

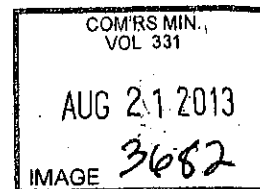
By: Samuel D. Keller
Samuel D. Keller, Mayor
(Pursuant to authority of Ordinance No. 13-14)

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:

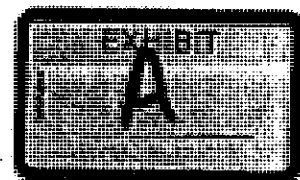
BEGINNING AT AN EXISTING 1" IRON BAR AT THE NORTHEAST CORNER OF GRACE ACRES SUBDIVISION AS RECORDED IN PLAT BOOK 358, PAGE 57 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, SOUTH 05°15'18" WEST, 191.18 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE 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



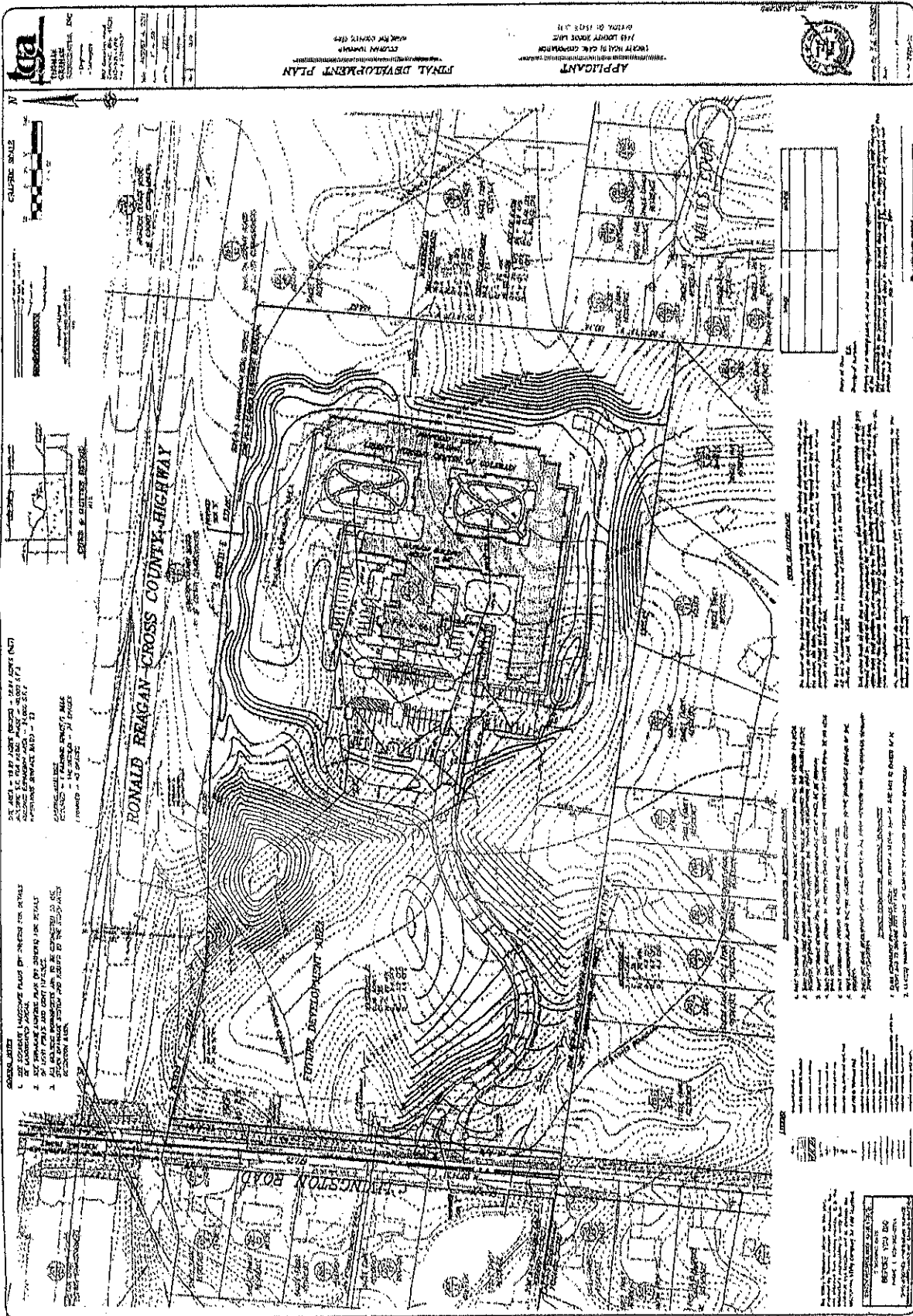
COM'RS MIN.
VOL 331

AUG 21 2013

IMAGE

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11-20-2013

DEVELOPMENT PLAN

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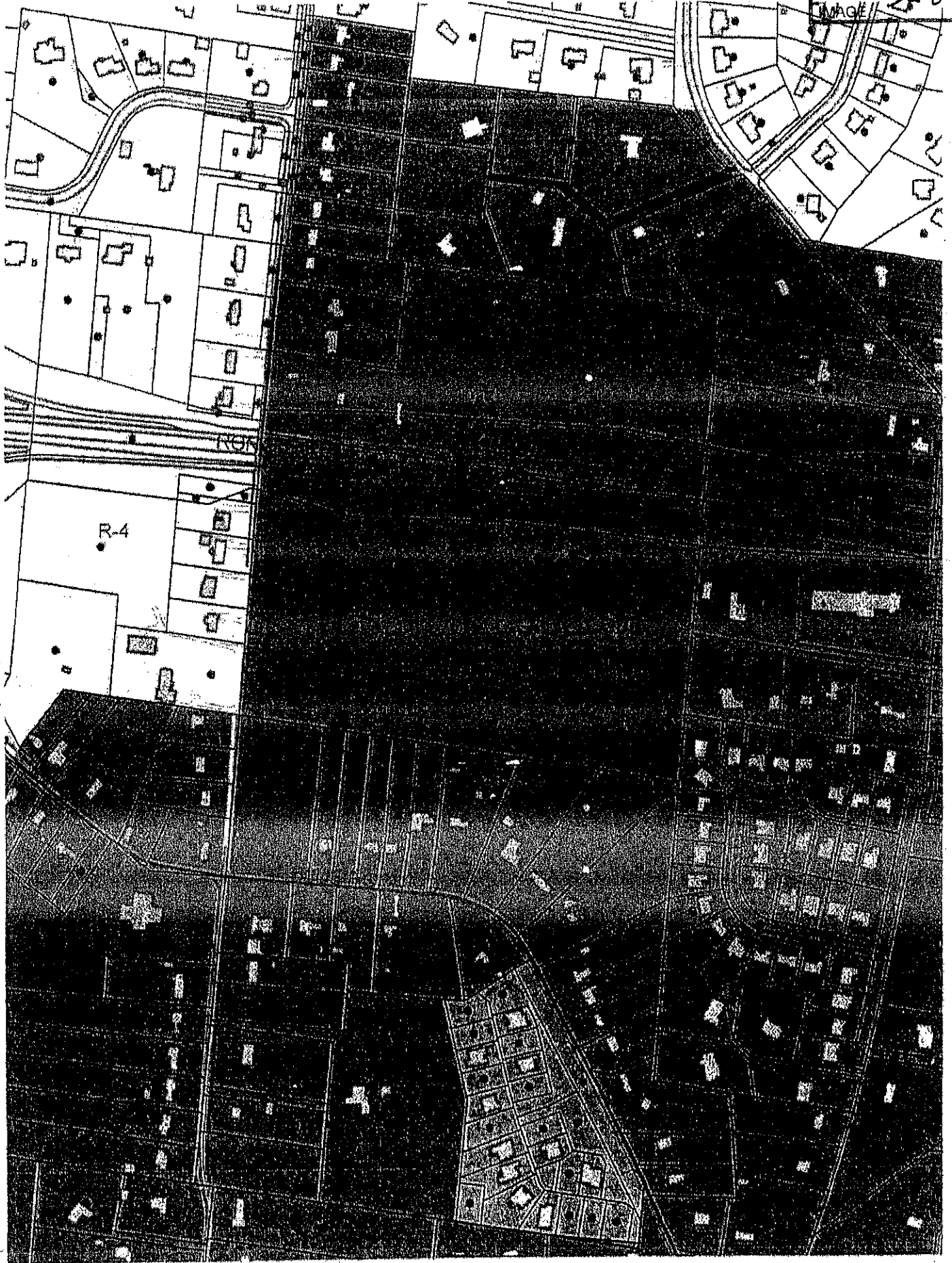
DEVELOPMENT PLAN

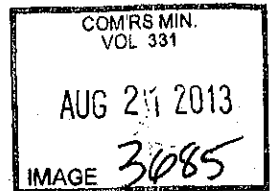
EXHIBIT
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PAGE 11





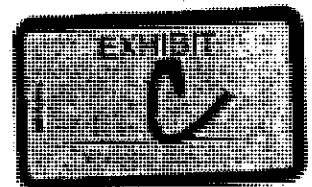
Economic Development Plan Liberty Nursing Health Care
Joint Economic Development District

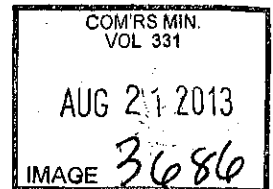
The Economic Development Plan (Plan) for the Liberty Nursing Health Care JEDD is a combination of public and private funds used to facilitate the economic vitality of the subject parcels. The administration of the Plan will include cooperation from the Board of Trustees in conjunction with the City of 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.





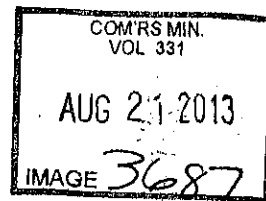
Page -2-

- 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

}

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} SS.

}

Hamilton County

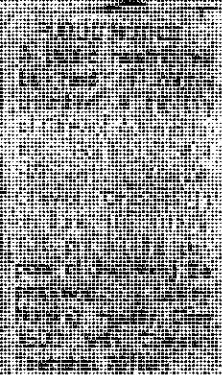
}

Personally appeared, Sue Grishover, 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, depose and say that the advertisement of which the annexed is a true copy, has been published in said newspaper 1 time, once 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

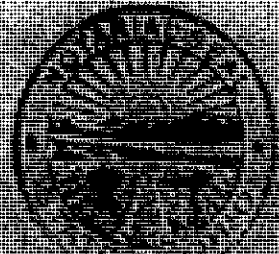
[Signature]

Affiant
Sworn to before me this
10th day of May, 2013



[Signature]

Notary Public for Ohio



Notary Public for Ohio
My Comm. Expires 12/31/2015

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# 1001761885

COM'RS MIN.
VOL 331

AUG 21 2013

IMAGE 3689

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Sales Rep.
jellerna

Order Taker
jellerna

CITY OF CHEVIOT
3814 HARRISON AVE
CINCINNATI OH 45211-4726 USA

Ordered By

PO Number

513-661-2700

Customer Fax

Customer EMail
jellermann@cheviot.org

Invoice Text

Ad Size
1.0 X 16 LI

Color
<NONE>

Total Amount
\$6.80

Payment Method

Amount Due
\$6.80

Payment Amount
\$0.00

Pick Up

Sort Text
2147481023

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

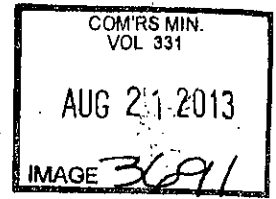
P R O O F Actual Size

200% Enlargement

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

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

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

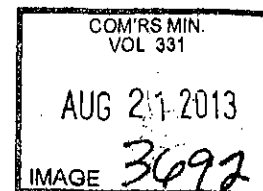
Owner Name: Norbert E. Schwarz
Address: 3204 Blueacres Drive
Cincinnati, Ohio 45239
Phone: (513) 923-4833

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.

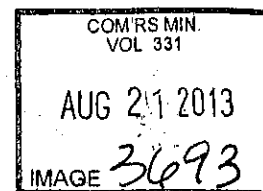
IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this 25th day of June, 2013



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:

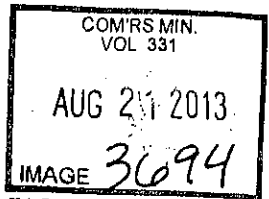
A. Colerain Township Trustees [hereinafter sometimes referred to as "Township"]
and

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, ~~Hamilton~~ ~~Clermont~~ County, Ohio. The Liberty Nursing Health Care JEDD is located at LIVINGSTON ROAD and is further described by parcel number 510-0203-0005-00.

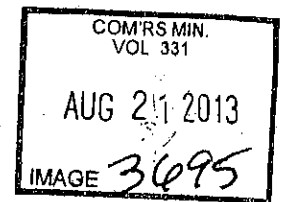
5. **Nexus** - COLERAIN TOWNSHIP is contiguous to the territory of a township, municipal corporation, or county that is contiguous to the City of CHEVIOT. The Liberty Nursing Health Care JEDD is located entirely within COLERAIN TOWNSHIP. CHEVIOT and COLERAIN TOWNSHIP are both located within Hamilton 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.

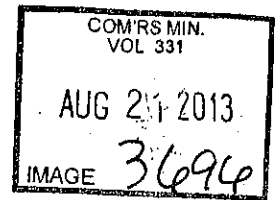
Prior to adoption, the contracting parties may consent to deletion of any portion of the territory to assure compliance with the majority petition requirements applicable to owners of property and owners of businesses to be located in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

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

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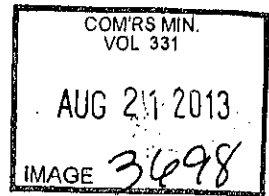
within which a contracting parties are located) all of the following documents:

- 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



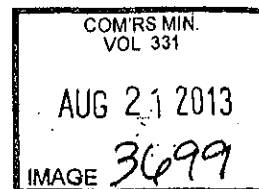
submitted to the electors of the township for approval pursuant to R.C. 715.77(A)(1) because:

- 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.

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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

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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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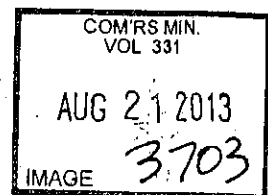
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The Township's Assistant Administrator shall serve as Secretary to the Board of Directors. The Administrator shall not serve as a Member and shall not have voting privileges. In the absence of a Township Administrator, the Township may appoint a Secretary. 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



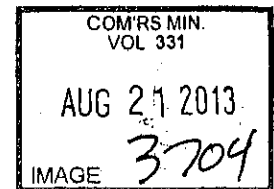
provide for the payment of operating expenses associated with Board activities and operation of the Liberty Nursing Health Care JEDD. The Board shall designate those members who may execute documents on behalf of the Board in furtherance of a resolution; provided however, any agreements with third parties 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.

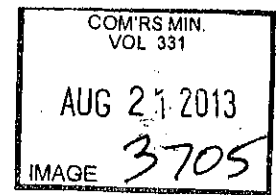


17. **Income Tax** - This contract grants the Liberty Nursing Health Care JEDD Board of Directors power to adopt a resolution to levy an income tax within the entirety of the Liberty Nursing Health Care JEDD territory at a maximum rate of two (2%) percent based on:

- 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

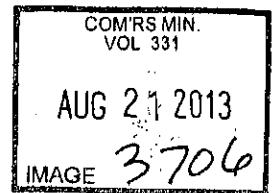


may be amended from time to time, which are not applicable to taxation within the Liberty Nursing Health Care JEDD; provided, however, that the Board may not exceed the taxing authority permitted by the CHEVIOT Income Tax Ordinance without consent of the contracting parties.

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

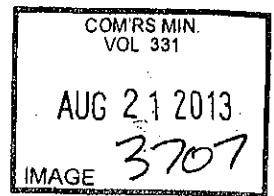


authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of duties. The Tax Administrator is designated to be an interested party and is authorized to commence and defend legal proceedings in the name of the Liberty Nursing Health Care JEDD in any way pertaining to the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

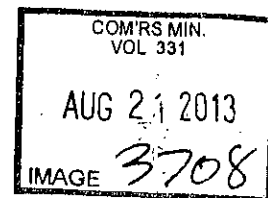


the income tax is levied, the Board of Directors is not authorized to cease the levy of the income tax unless authorized by amendment of this Contract.

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

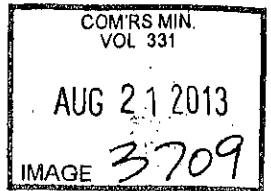
COLERAIN TOWNSHIP: 90% of Net Revenues

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.



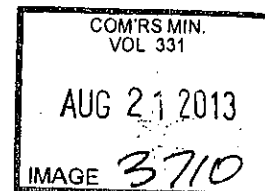
The Township expects to provide superior level of services in order to attract development and to support commerce once it is established. Participating in Liberty Nursing Health Care JEDD revenues may enable Township expenditures in furtherance of improvements which are already planned.

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,



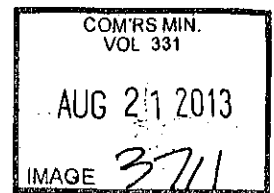
non-appealable judgment of a court of competent jurisdiction or by act of law, the contracting parties have no further duty to make aforesaid contributions under this Contract.

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**

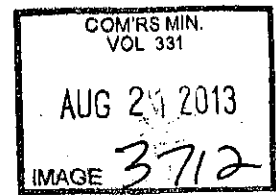
A. **Water** - The City of Cincinnati supplies public fresh water distribution to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township



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

AUG 21 2013

IMAGE

3713

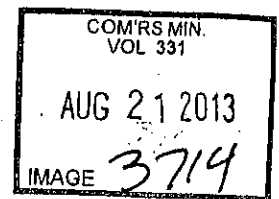
intent of this Contract. To the extent permitted by this Contract, and in compliance with all laws and resolutions and ordinances controlling this Contract, the parties and their respective successors, assigns and transferees, specify that any amendment must be in writing and signed by the applicable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

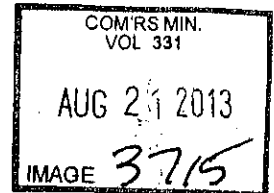
33. **Force Majeure** - Performance of contractual duty is excused to the extent that an event or occurrence beyond the control of a contracting party (e.g., act of God, intervening action of independent governmental authority, act of war, riot, labor stoppage or strike, national or regional tragedy, 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

AUG 21 2013

IMAGE

3714

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)

AUG 21 2013

IMAGE 3717

L. E. BarbieriLawrence E. Barbieri,
Colerain Township Law DirectorSTATE 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)

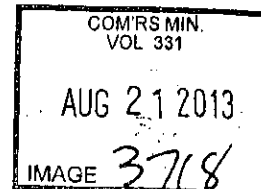
Mark G. Waters
Mark G. Waters, Law Director
City of Cheviot, Ohio
STATE OF OHIO
COUNTY OF HAMILTON:

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 PublicMark 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 $05^{\circ}15'18''$ WEST, 191.18 FEET TO A SET $5/8$ " IRON PIN AND CAP; THENCE LEAVING THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, NORTH $81^{\circ}11'39''$ 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 $05^{\circ}24'51''$ 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 $76^{\circ}33'09''$ EAST, 277.94 FEET TO A SET $5/8$ " IRON PIN AND CAP; THENCE SOUTH $87^{\circ}57'41''$ EAST, 451.00 FEET TO A SET $5/8$ " IRON PIN AND CAP AND SOUTH $82^{\circ}55'31''$ EAST, 577.06 FEET TO A SET $5/8$ " IRON PIN AND CAP; THENCE SOUTH $05^{\circ}18'47''$ 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



FILE COPY

COM'RS MIN.
VOL 331
AUG 21 2013
IMAGE 3719

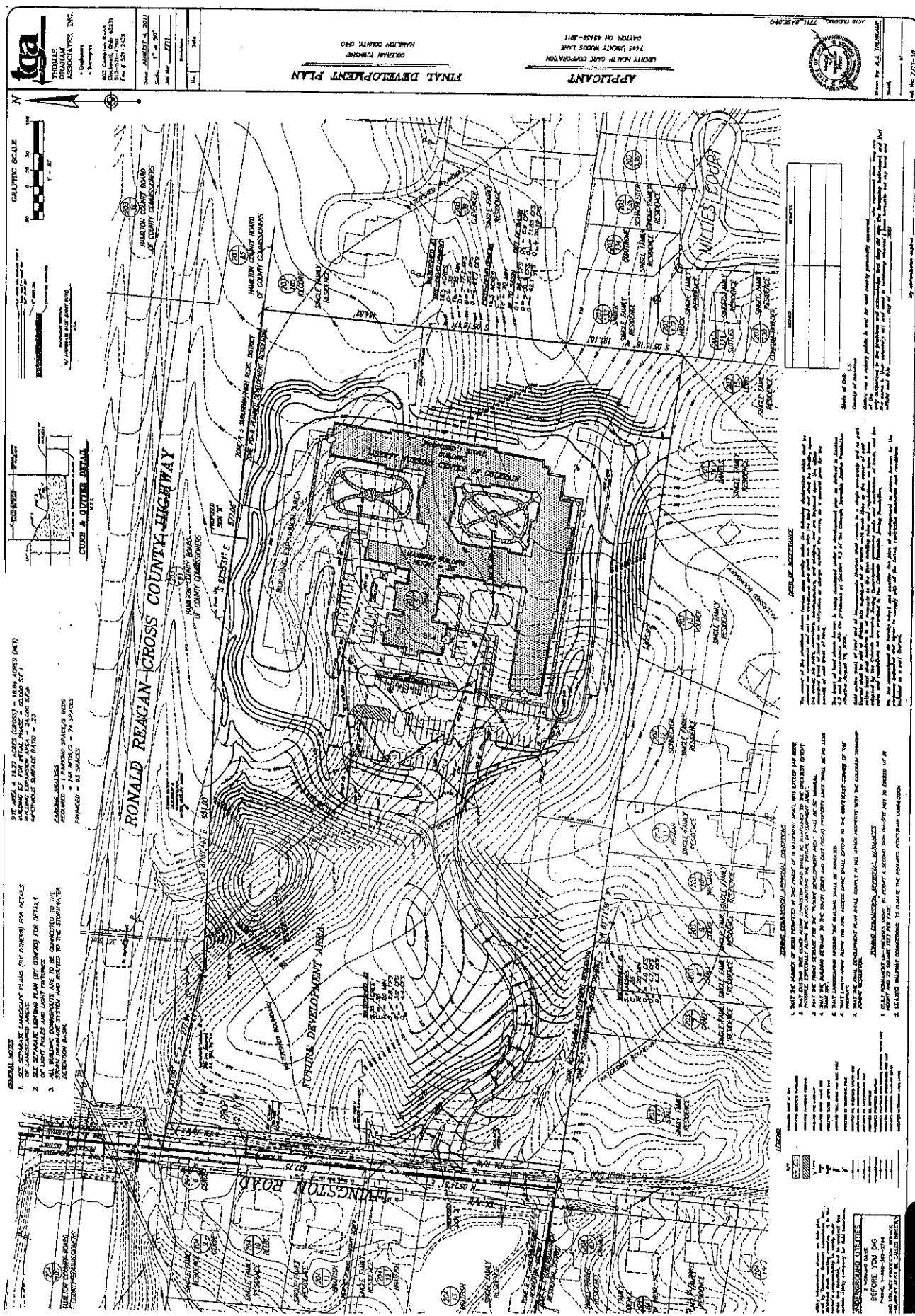
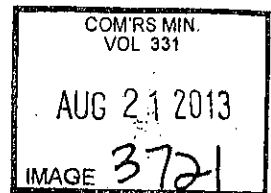


EXHIBIT
B





Economic Development Plan Liberty Nursing Health Care
Joint Economic Development District

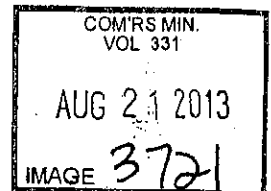
The Economic Development Plan (Plan) for the Liberty Nursing Health Care JEDD is a combination of public and private funds used to facilitate the economic vitality of the subject parcels. The administration of the Plan will include cooperation from the Board of Trustees in conjunction with the City of 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.





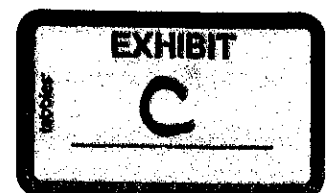
Economic Development Plan Liberty Nursing Health Care
Joint Economic Development District

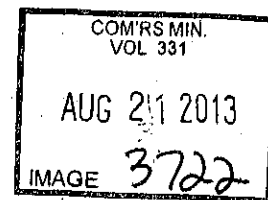
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Generally, the Plan for the District involves a cooperative environment between the public and the private sectors. The District will use all-economic tools available to attract, sustain and enhance job creation, economic development and the quality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

1. Earnings Tax
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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.





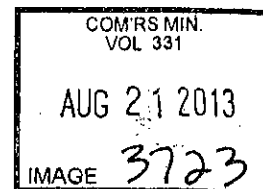
Page -2-

- 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:

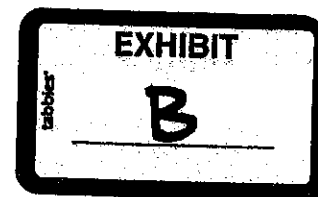
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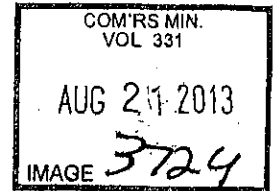
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THE ABOVE DESCRIBED REAL ESTATE IS ALL OF THE SAME PREMISES DESCRIBED IN DEED BOOK 3881, PAGE 323 OF THE HAMILTON COUNTY, OHIO RECORDS. BEING THE RESULT OF A SURVEY AND PLAT DATED 6-30-2010, MADE BY STEPHEN L. CAHILL, PLS, OF ABERCROMBIE & ASSOCIATES,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

AUG 21 2013

IMAGE

3725

STATE OF OHIO

COUNTY OF HAMILTON SS:

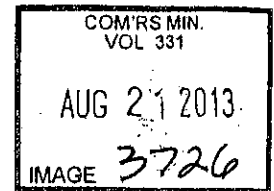
Before me, a Notary Public, in and for said County, personally appeared the above-named Petitioner, Liberty Healthcare Corporation by Linda Black-Kurek, its President who acknowledged that she did sign the foregoing instrument and that the same is the free act and deed of said corporation, and the free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

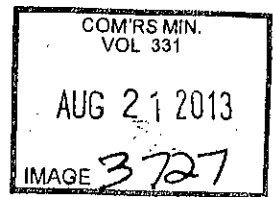
A. Colerain Township Trustees [hereinafter sometimes referred to as "Township"]
and

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, ~~HAMILTON~~ ~~Clermont~~ County, Ohio. The Liberty Nursing Health Care JEDD is located at LIVINGSTON ROAD and is further described by parcel number 510-0203-0005-00.

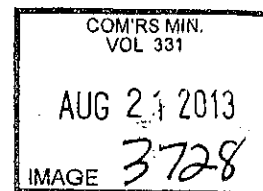
5. **Nexus** - COLERAIN TOWNSHIP is contiguous to the territory of a township, municipal corporation, or county that is contiguous to the City of CHEVIOT. The Liberty Nursing Health Care JEDD is located entirely within COLERAIN TOWNSHIP. CHEVIOT and COLERAIN TOWNSHIP are both located within Hamilton 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.

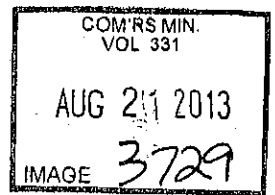
Prior to adoption, the contracting parties may consent to deletion of any portion of the territory to assure compliance with the majority petition requirements applicable to owners of property and owners of businesses to be located in the COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory.

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.

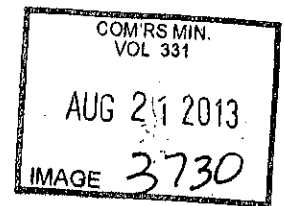
10. **Acknowledgment** - Each contracting party acknowledges entering into this Contract freely and without duress or coercion for the stated public purpose of promoting economic development, creating and preserving jobs and employment opportunities, and to improve the economic welfare of the people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



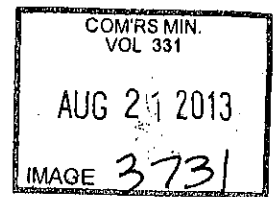
within which a contracting parties are located) all of the following documents:

- 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



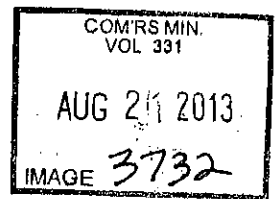
submitted to the electors of the township for approval pursuant to R.C. 715.77(A)(1) because:

- 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.

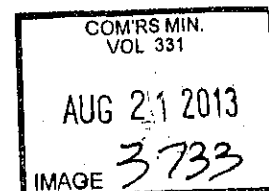
The parties acknowledge that the development opportunities to be derived from the Contract are projected to occur well into the future. Road improvements and other infrastructure expansion, long range planning, expanded service, and other catalysts for economic development associated with the Liberty 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

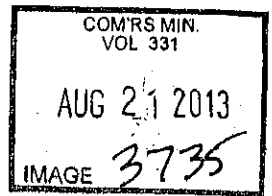
established by the contracting parties and the Board. Only actual documented costs are eligible for reimbursement.

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.

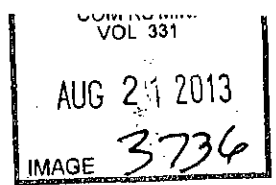


The Township's Assistant Administrator shall serve as Secretary to the Board of Directors. The Administrator shall not serve as a Member and shall not have voting privileges. In the absence of a Township Administrator, the Township may appoint a Secretary. The Secretary shall keep minutes of Board meetings 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



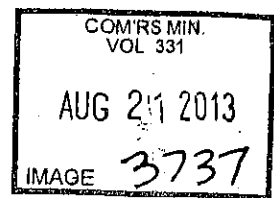
provide for the payment of operating expenses associated with Board activities and operation of the Liberty Nursing Health Care JEDD. The Board shall designate those members who may execute documents on behalf of the Board in furtherance of a resolution; provided however, any agreements with third parties 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. 13-14, 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

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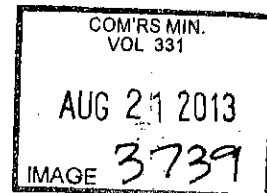
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may be amended from time to time, which are not applicable to taxation within the Liberty Nursing Health Care JEDD; provided, however, that the Board may not exceed the taxing authority permitted by the CHEVIOT Income Tax Ordinance without consent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

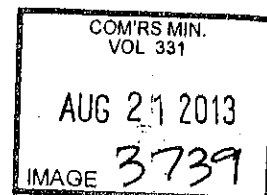


authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of duties. The Tax Administrator is designated to be an interested party and is authorized to commence and defend legal proceedings in the name of the Liberty Nursing Health Care JEDD in any way pertaining to the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

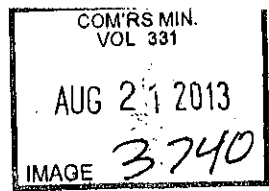


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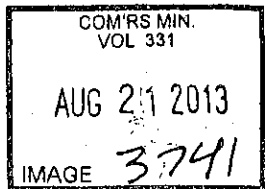


the income tax is levied, the Board of Directors is not authorized to cease the levy of the income tax unless authorized by amendment of this Contract.

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, "RTA") 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

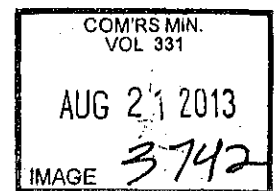
COLERAIN TOWNSHIP: 90% of Net Revenues

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.

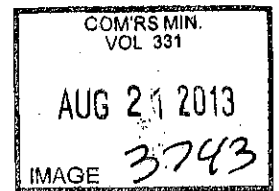
Intended contributions assume adequacy of net tax revenues, anticipated revenues, funding from other sources, and availability of financing upon acceptable terms in order to provide necessary funding for projects and services. As of the date of commencement of the Contract, the contracting parties do 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,



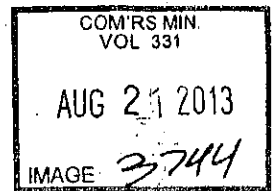
non-appealable judgment of a court of competent jurisdiction or by act of law, the contracting parties have no further duty to make aforesaid contributions under this Contract.

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**

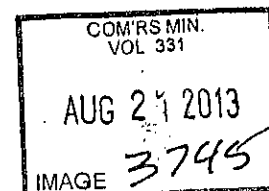
A. **Water** - The City of Cincinnati supplies public fresh water distribution to the Liberty Nursing Health Care JEDD territory. To the extent authorized by law, the Township



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.



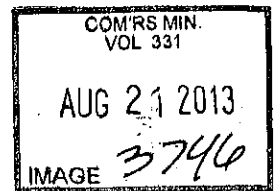
25. **Annexation** - CHEVIOT shall not annex any property located in COLERAIN TOWNSHIP so long as this Contract is in effect. The contracting parties shall cooperate in resisting any annexation, merger, or consolidation process involving COLERAIN TOWNSHIP Liberty Nursing Health Care JEDD territory to 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



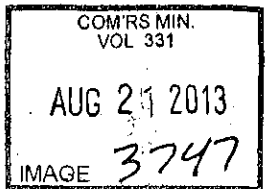
intent of this Contract. To the extent permitted by this Contract, and in compliance with all laws and resolutions and ordinances controlling this Contract, the parties and their respective successors, assigns and transferees, specify that any amendment must be in writing and signed by the applicable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

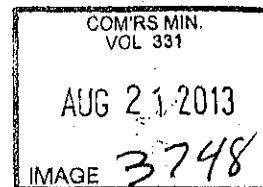
33. **Force Majeure** - Performance of contractual duty is excused to the extent that an event or occurrence beyond the control of a contracting party (e.g., act of God, intervening action of independent governmental authority, act of war, riot, labor stoppage or strike, national or regional tragedy, 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.

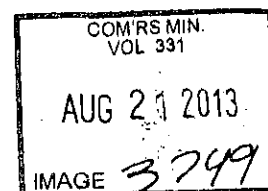
35. **Termination** -

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.

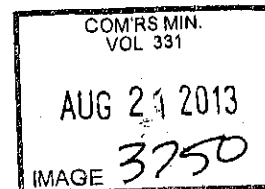
INTENDING TO BE LEGALLY BOUND; the COLERAIN TOWNSHIP Trustees and the City of CHEVIOT, have caused this Contract to be duly executed by their authorized officers.

**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 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

AUG 21 2013

IMAGE

3751

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:

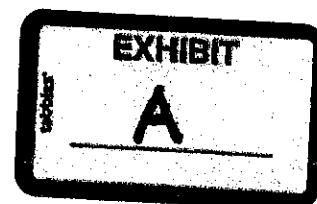
BEGINNING AT AN EXISTING 1" IRON BAR AT THE NORTHEAST CORNER OF GRACE ACRES SUBDIVISION AS RECORDED IN PLAT BOOK 358, PAGE 57 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID GRACE ACRES SUBDIVISION, SOUTH 05°15'18" WEST, 191.18 FEET TO A SET 5/8" IRON PIN AND CAP; THENCE 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,

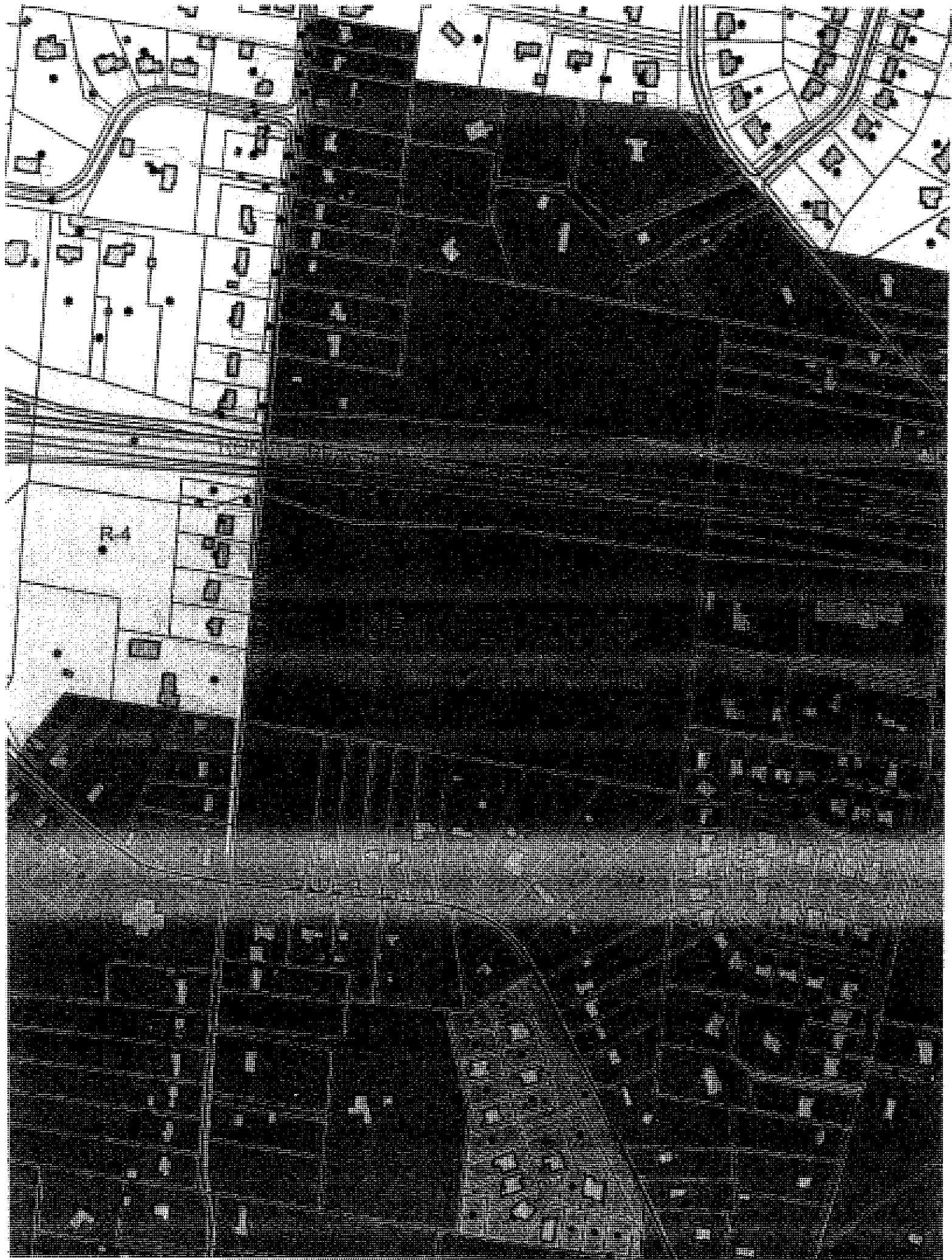
THUS CONTAINING 19.2698 ACRES OF LAND AND BEING SUBJECT TO THE RIGHT OF WAY OF LIVINGSTON ROAD AND ALL EASEMENTS AND RESTRICTIONS OF RECORD.

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





AUG 21 2013

IMAGE

3754

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.

EXHIBIT

C

AUG 21 2013

IMAGE

3755

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.

AUG 21 2013

IMAGE

3756

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:

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