

RESOLUTION NO. 2014-25

**A RESOLUTION ESTABLISHING A THREE PERCENT LODGING EXCISE TAX
IN THE UNINCORPORATED AREAS OF
BLENDON TOWNSHIP, FRANKLIN COUNTY, OHIO**

PREAMBLE

WHEREAS, pursuant to Ohio Revised Code §505.56, the Board of Township Trustees of Blendon Township (the "Board") may establish a lodging excise tax on all transactions by which lodging is or is to be furnished to Transient Guests by a Hotel for consideration, in the unincorporated area of the Blendon Township, Franklin County, Ohio (the "Township"); and

WHEREAS, any taxes collected pursuant to Ohio Revised Code §505.56 may be deposited directly into the Township's general fund; and

WHEREAS, it is in the best interest of the Township and its residents to establish a lodging excise tax in order to supplement the Township treasury so that efficient services may continue to be rendered to residents of the Township;

RESOLUTION

NOW THEREFORE, be it resolved by the Board that the following Resolution be and it hereby is adopted:

Section 1. A lodging excise tax of three percent (3%) is hereby levied on all transactions by which lodging is or is to be furnished to Transient Guests by a Hotel for consideration in the unincorporated area of the Township. The lodging excise tax shall not apply to lodging furnished to Permanent Residents or to telephone or food services provided by a Hotel, or any other applicable exemption set forth in O.R.C. 5739.02.

Section 2. The following definitions shall apply to the lodging excise tax provided for in this Resolution:

- A. "Hotel" means any establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests, in which five or more rooms are used for the accommodation of such guests, whether the rooms are in one or several structures.
- B. "Transient Guest" means a person or persons occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days.
- C. "Permanent Resident" means a person or persons occupying a room or rooms for sleeping accommodations for thirty (30) or more consecutive days.
- D. "Exempt Receipt" means any payment by a Permanent Resident and payments made by Transient Guests, other than payments for lodging, for telephone or food services provided by a Hotel, or any other applicable exemption set forth in O.R.C. 5739.02.

Section 3. The lodging excise tax levied by Section 1 herein shall be remitted to Blendon Township on a semi-annual basis based upon lodging furnished to Transient Guests within the following semi-annual periods: that period of time between January 1 through June 30, inclusive; and that period of time between July 1 through December 31, inclusive. The semi-annual payment for the January 1 through June 30 semi-annual period shall include all lodging excise taxes collected for lodging furnished to Transient Guests during the months of January, February, March, April, May and June. The semi-annual payment for the July 1 through December 31 semi-annual period shall include all lodging excise taxes collected for lodging furnished to Transient Guests during the months of July, August, September, October, November and December. The semi-annual payment of the lodging excise tax shall be due and payable on or before the last day of the next succeeding calendar month following the end of a semi-annual period. To this end, the semi-annual payment for the January 1 through June 30 semi-annual period shall be due and payable on or before July 31 of the collection year. The semi-annual

payment for the July 1 through December 31 semi-annual period shall be due and payable on or before January 31 of the next succeeding calendar year. A late charge of ten percent (10%) shall be added to any payment not made by the due date.

Section 4. The payment of the lodging excise tax shall be accompanied by the submission of a lodging excise tax return furnished by the Township, which shall be signed by the owner of the Hotel, its duly authorized manager, innkeeper, or other agent. The lodging excise tax return shall set forth the gross receipts for the semi-annual period, the Exempt Receipts for the semi-annual period, and the net taxable receipts for the semi-annual period. Net taxable receipts shall be determined by subtracting any Exempt Receipts for the semi-annual period from the gross receipts for the semi-annual period. A Hotel's tax liability shall be determined by multiplying the net taxable receipts for the semi-annual period by three percent (3%) to arrive at the tax owed. The total payment remitted with the lodging excise tax return shall be the tax liability plus any charges for late payments.

Section 5. The Fiscal Officer shall audit each lodging excise tax return and may conduct, or cause to be conducted, an audit of the books and records of a taxpayer. The Fiscal Officer shall give the taxpayer seven (7) days written notice of the date, time and place of an audit of the taxpayer's books and records.

Section 6. Hotels shall keep records of the receipts of its Transient Guests for a period of not less than two (2) calendar years from the date the lodging excise tax is due. These records shall be made available for examination by the Board, the Fiscal Officer or its authorized agents and employees during regular business hours and after giving a written notice of not less than seven (7) days of the intention to conduct such examination.

Section 7. Unless the determination is appealed to the Board as provided in Section 8, below, any additional tax determined by the Fiscal Officer to be due, either by correcting errors in the return or as the result of an audit, shall be paid within 30 days following written notice to the taxpayer of the additional amount due. The Fiscal Officer shall refund any overpayments by a taxpayer to the taxpayer within thirty (30) days after the determination of such overpayment.

Section 8. A taxpayer may appeal the Fiscal Officer's determination of tax due to the Board by filing a written notice of appeal with the Fiscal Officer within thirty (30) days after the date of notice of the amount of tax due, specifying the grounds upon which the taxpayer is seeking the appeal. The Board shall fix a reasonable time for the hearing of the appeal and give at least seven (7) days' notice in writing to the taxpayer of the hearing. Unless the taxpayer agrees otherwise, all hearings on appeals shall be commenced within sixty (60) days from the date the taxpayer's appeal is filed. The Board shall decide the appeal within a reasonable period of time following the conclusion of the hearing.


Section 9. All money received pursuant to this Resolution shall be deposited by the Fiscal Officer into the Township general fund for use by the Township in any lawful manner.


Section 10. This Resolution shall take effect and be in full force from and after the earliest time provided by law.

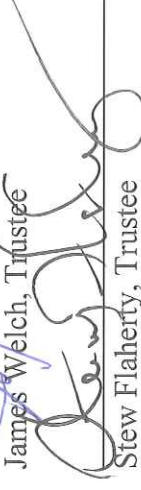
Adopted: December 30, 2014

Attest and Certified

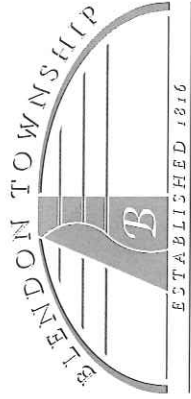
**BOARD OF TOWNSHIP TRUSTEES
BLENDON TOWNSHIP
FRANKLIN COUNTY, OHIO**


Jan Heichel, Trustee


James Welch, Trustee


Stew Flaherty, Trustee


Wade Estep, Township Fiscal Officer



RESOLUTION NO. 2014-26

RESOLUTION APPOINTING ONE ALTERNATE MEMBER TO THE BLENDON TOWNSHIP ZONING COMMISSION

PREAMBLE

WHEREAS, the Blendon Township Zoning Commission has a vacancy for an alternate member; and

RESOLUTION

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Blendon Township, Franklin County, Ohio (the "Board") that the following Resolution be and hereby is adopted:

Section 1. The Board hereby appoints John Gambaiani as an alternate member of the Blendon Township Zoning Commission.

Section 2. Appointment and Terms of Regular Members. The term shall commence January 1, 2015 and will end on December 31, 2018.

Section 3. Conditions of Appointment of Regular Members. Regular members shall be removable in the manner and for the reasons set forth in Section 519.04 of the Ohio Revised Code. Unless a regular member earlier resigns, dies, ceases to be qualified or is removed from the Board of Zoning Appeals, then following the expiration of a regular member's term, such member shall continue to serve until a successor is appointed and qualified.

Section 3. Amendment or Modification of Resolution. The Board reserves the right to amend, modify and/or supersede this Resolution, in whole or in part, at any time.

Section 4. Open Meetings. All formal actions of this Board and any of its committees concerning and relating to the adoption of this resolution, and all deliberations of this Board and of any committees that resulted in those formal actions, occurred in meetings open to the public in accordance with the law.

Section 5. Effective Date. This resolution shall become effective immediately upon its adoption.


Adopted: December 30, 2014


ATTEST:


Wade Estep, Township Fiscal Officer

BLENDON TOWNSHIP
BOARD OF TRUSTEES


Jan Heichel, Chair


James Welch, Vice-Chair


Stew Flaherty, Trustee