



GERMAN TOWNSHIP BOARD OF TRUSTEES MINUTES OF THE SPECIAL MEETING HELD ON JANUARY 13, 2021

The meeting was held at the German Township Hall located at 12102 St. Rt. 725 West, Germantown, OH 45327 and virtually using WebEx.

The SPECIAL MEETING was called to order by President Tyler Rehmert at 6:20 pm. In attendance were:

President Tyler Rehmert
Fiscal Officer Mark Heistand

Vice-President Abra Reed

Trustee Jacob Stubbs
WebEx Facilitator Halie Sewell

ONLINE PUBLIC OFFICIALS FROM GERMANTOWN, FARMERSVILLE AND JACKSON TOWNSHIP:

Name	Name	Name	Name
Nick Lamb	Brian Wafzig	Mike Moyer	

OTHER ONLINE ATTENDEES:

Name	Name	Name	Name
Jon Kibler	Karen Carmickle	Abigail Hale-Dennis	Deb Cross
Lloyd Johnson	Lynn Cleveland	Jim Wafzig	David Gehron
BG			

The Germantown Press was notified of the Special Meeting on 12/31/20 at 4:58 pm.

Mr. Rehmert led the group in the Pledge of Allegiance.

The announced purpose of the Special Meeting was:

- To meet with representatives from the City of Germantown, the Village of Farmersville, and Jackson Township to discuss a proposed Joint Economic Development District (JEDD) at the southwest corner of Manning Road and Germantown-Farmersville Pike for land owned by the Valley View School District.

JEDD DISCUSSION:

Mr. Rehmert introduced Brian Wafzig representing Germantown, Nick Lamb representing Farmersville, and Mike Moyer representing Jackson Township, all of whom attended the meeting virtually.


The Trustees, along with Messrs. Wafzig, Lamb and Moyer, discussed the potential JEDD at the site where a new Valley View school building will be built. The meeting continued discussions held at prior meetings on 10/10/20, 11/18/20 and 12/16/20.

Significant discussion items during the course of the meeting included the following:

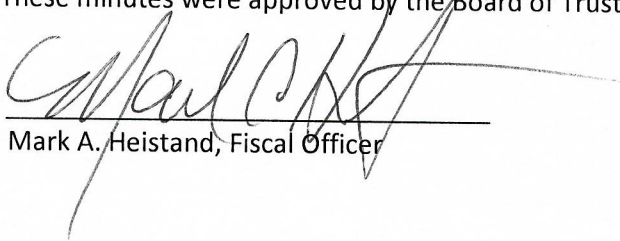
- Mr. Rehmert reviewed a spreadsheet he prepared following the 12/16/20 meeting. The draft spreadsheet analyzed potential income tax revenues during a ten year JEDD. Options A and B assumed a 1.5% tax rate during years 1-5 (the construction period) and a 1.0% tax rate during years 6-10 (after the building is occupied) with total estimated revenues of \$1,245,000. Options C and D assumed a 1.5% tax rate for all ten years, with total estimated revenues of \$1,482,500.
 - Option A assumed an equal 25% split among the four jurisdictions for all ten years, resulting in tax revenues of \$311,250 for each jurisdiction.
 - Option B assumed German Township would receive 100% of the tax revenues during years 1-5. During years 6-10 the revenues would be split 16% to German Township, 57% to Germantown, 16% to Farmersville and 11% to Jackson Township. Total revenues would be \$846,000 for German Township, \$270,750 for Germantown, \$76,000 for Farmersville and \$52,250 for Jackson Township.
 - Option C assumed an equal 25% split among the four jurisdictions for all ten years, resulting in tax revenues of \$370,625 for each jurisdiction.
 - Option D assumed German Township would receive 100% of the tax revenues during years 1-5, with the same split during years 6-10 as used in Option B. Total revenues would be \$884,000 for German Township, \$406,125 for Germantown, \$114,000 for Farmersville and \$78,375 for Jackson Township.
- The parties agreed with establishing a ten year JEDD, with options to extend beyond ten years in ten year increments up to 99 years.
- The parties agreed that the tax rate should be 1.5% for the first five years of the JEDD. After discussion, they agreed that the rate should be 1.25% for years 6-10 and thereafter.
- The parties discussed the tax revenue split during the JEDD's ten years. They eventually agreed that German Township and Germantown would split 70% of the revenues, with Farmersville and Jackson Township splitting the remaining 30%.
- Mr. Wafzig proposed that German Township and Germantown equally split their 70% of the tax revenues. The Trustees were receptive to his suggestion.
- Mr. Lamb and Mr. Moyer were receptive to equally splitting their 30% of the tax revenue.
- The parties discussed the contribution each jurisdiction would make to the JEDD. Mr. Stubbs noted that contributing to the legal fees satisfies the legal requirement. Mr. Lamb stated that he would like to see the legal fees split using the same percentages as the tax revenue split.
- Mr. Wafzig noted that at least 2% of the tax revenues need to be set aside for JEDD expenses.
- The parties discussed which entity would administer the income tax collection. Farmersville has an in-house income tax department. Germantown contracts with Cleveland's Central Collection Agency to process its income tax. The parties agreed that using Farmersville was preferable.
- The parties discussed the public meeting that will be held prior to each jurisdiction's approval of the JEDD agreement. They preferred, if possible, that the jurisdictions hold a joint public meeting. Holding the joint meeting at Valley View High School was suggested.
- Various questions were raised that needed to be answered by the JEDD attorney. The parties agreed to hold a follow-up meeting on Tuesday, 1/26/21 at 6:00 pm, assuming that attorney Brenda Wehmer would be available to attend. Mr. Wafzig will follow up with Ms. Wehmer.

MEETING ADJOURNED:

- With no further business, Mr. Rehmert made a MOTION, seconded by Mr. Stubbs, to adjourn. The MOTION WAS APPROVED by a unanimous voice vote. The Meeting adjourned at 7:26 pm.

Signed: 
Tyler Rehmert, President, Board of Trustees

Attest: These minutes were approved by the Board of Trustees at their meeting on February 8, 2021.

Signed: 
Mark A. Heistand, Fiscal Officer