

By: J. Joehmet

An Ordinance to authorize the City of Bexley to enter into an agreement with the City of Columbus to modify the previous contract between them of December 22, 1976 regarding the administration and collection of the Bexley City Income Tax, by eliminating the maintenance of a \$3,000.00 Trust Fund which was used to pay tax refunds and by paying such refunds directly from the Income Tax Trust Fund.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BEXLEY, OHIO:

Section 1: That the Mayor and Auditor be, and they hereby are, authorized to enter into an agreement with the City of Columbus modifying the original contract entered into between such parties of December 22, 1976, regarding the administration and collection of the Bexley City Income Tax, which modifying agreement is attached hereto and incorporated herein and made a part hereof as if fully rewritten;

Section 2: That said original contract provided for the establishment and maintenance of a \$3,000.00 trust fund to be used by the City of Columbus under the terms of the contract to make refunds of overpayments to Bexley taxpayers, but that such refunds will now be made from the Income Tax Trust Fund and that such refund trust fund is no longer necessary;

Section 3: That all other provisions of the original contract shall remain in full force and effect except as such provisions refer to and incorporate paragraph 6 of said contract;

Section 4: That this Ordinance shall go into effect from and after the earliest period provided by law.

Passed: Feb. 14, 1984

John Hoge  
President of Council

ATTEST: Ann. H. Hoge  
Clerk of Council

*February 14, 1984. First reading  
Rules suspended  
and adopted*

APPROVED: Feb 14, 1984

David H. Madison  
DAVID H. MADISON, Mayor

**AGREEMENT MODIFYING CONTRACT**

This agreement is between the City of Bexley, Franklin County, Ohio, and the City of Columbus, Franklin County, Ohio.

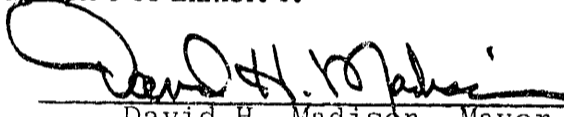
The parties hereto entered into an agreement wherein the City of Columbus promised and agreed to administer the income tax ordinance of Bexley in accordance with the provisions of applicable statutes and ordinances of Bexley in return for payment of a fee by Bexley to the City of Columbus. In addition to payment of such fee Bexley agreed to pay to the City of Columbus a sum equal to and no greater than Three Thousand Dollars (\$3,000.00) and maintain such amount in a trust fund held by the City of Columbus from which the City of Columbus paid refunds to Bexley taxpayers. A copy of that agreement is attached hereto, marked as Exhibit 1 and insofar as is not inconsistent with the terms hereof, made a part of this agreement.

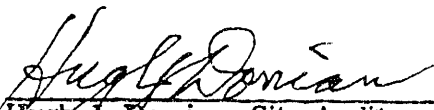
As it is no longer necessary to maintain such refund trust fund, the parties hereto desire to and do hereby modify the agreement comprised of Exhibit 1 attached hereto in the following respects:

That paragraph 6 of Exhibit 1 be deleted eliminating the refund trust fund.

That refunds for proven amounts of overpayments by Bexley taxpayers of taxes collected for Bexley by the City of Columbus be paid from the Income Tax Trust Fund established and maintained for Bexley by the City of Columbus in accordance with the provisions of paragraph 3 of Exhibit 1.

Dated: 2/14/84

  
David H. Madison, Mayor  
For City of Bexley, Ohio

  
Hugh J. Dorrian, City Auditor  
Columbus, Ohio

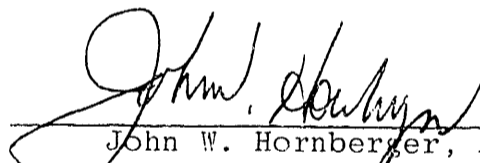
  
John W. Hornberger, Auditor  
For City of Bexley, Ohio

EXHIBIT 1

CONTRACT

THIS CONTRACT MADE AND ENTERED INTO THIS 22nd DAY OF DECEMBER,

1976, by and between the City of Bexley, Ohio, hereinafter referred to as "Bexley", and the City of Columbus, Ohio, hereinafter referred to as "Columbus", WITNESSETH:

WHEREAS, Bexley has enacted an income tax ordinance to go into operation January 1 1977, and

WHEREAS, Bexley is desirous of having the Income Tax Division of Columbus administer and collect said income tax on behalf of Bexley.

NOW THEREFORE, in consideration of the promises and agreements of the parties hereto, as herein set forth:

1. Columbus, commencing on the first day of January, 1977, and thereafter until this contract is terminated, under the provisions hereinafter set forth, promises and agrees to administer said income tax ordinance and to collect all income tax monies due to Bexley in accordance with the provisions of applicable statutes and ordinances of Bexley. Columbus shall furnish all personnel, facilities, office machines, tax forms, stationery, postage, etc., necessary to perform the services provided herein, it being the intent hereof that Columbus will distribute the necessary forms, process the returns, collect the tax, make refunds of overpayments, and will endeavor by all reasonable means to enforce the provisions of said income tax ordinance insofar as they relate to collection of all tax liabilities thereunder, in the same manner and with the same diligence used by Columbus in the administration of its own income tax ordinance, except as otherwise specifically provided herein; and provided, also, however, that Columbus will in no way be responsible for any uncollected taxes and in that respect may not be sued or held financially responsible for taxes that have not been collected.

2. In performing its functions hereunder, Columbus shall cooperate in every reasonable way with Bexley's chief income tax administrator and shall give him and his assistants access to all records relative to the administration of the Bexley income tax ordinance and shall furnish him with such pertinent information as he may reasonably require.

3. Following collection of income tax monies due to Bexley as set forth in paragraph 1 above. Columbus shall place said monies into a specially created City of Bexley Income Tax Trust Fund. The Auditor of the City of Columbus shall, at approximately monthly intervals, transfer the amounts of money then in said Income Tax Trust Fund to the City of Bexley.

4. Columbus shall make refunds for proven amounts of overpayment of said taxes collected, said refunds to be made from a fund to be established and maintained in accordance with the provisions of paragraph 6 below.

5. In consideration therefore, Bexley shall pay to Columbus a sum equal to five percent (5%) of the gross income tax proceeds collected by Columbus. Said payments shall be deducted from the approximately monthly transfer of income tax collected.

6. In addition to the payment set forth in paragraph 5 above, Bexley shall pay to Columbus a sum equal to one percent (1%) of the income tax proceeds transferred to Bexley by Columbus in accordance with the provisions of paragraph 3 above. The monies paid to Columbus in accordance with the provisions of this paragraph shall be utilized to create and maintain a fund out of which Columbus shall pay refunds in accordance with the provisions of paragraph 3 above. The amount of this fund shall not exceed Three Thousand Dollars (\$3,000.00) and payment into this fund in accordance

with the provisions herein shall be made only until the total amount of the fund is Three Thousand Dollars (\$3,000.00). When the amount of monies in this fund drops below One Thousand Dollars (\$1,000.00) by reason of payments therefrom as provided herein then upon request of Columbus, an additional payment shall be made to said fund by Bexley to restore the fund to Three Thousand Dollars (\$3,000.00) or such lesser amount as the Columbus City Auditor may deem necessary.

7. Bexley shall furnish a list of prospective taxpayers to Columbus, as a basis for procedure in connection with the collection of said income taxes for Bexley by Columbus. Bexley shall make every effort possible to prepare and furnish an accurate list but shall not be responsible for inaccuracies which may occur.

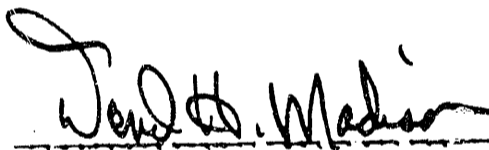
8. It is mutually agreed by and between the parties hereto, upon the consideration aforesaid, that Columbus shall not be responsible for legal action on the delinquent accounts, either through civil or criminal actions in any courts of competent jurisdiction.

9. Either party may cancel and terminate this contract agreement by giving six (6) months written notice to the other party of its intention so to do.

This contract shall remain in full force and effect unless and until its cancellation or termination as provided herein.

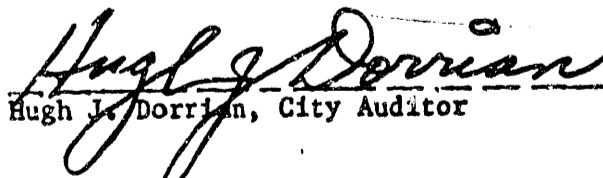
Dated this 11<sup>th</sup> day of December, 1976.

IN WITNESS WHEREOF, the City of Bexley has caused its name to be subscribed by its Mayor and its Auditor-Treasurer, being duly authorized in the premises by the provisions of Ordinance No. 47-76 of the Council of the City of Bexley, Ohio, dated December 14, 1976.

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Auditor-Treasurer

IN WITNESS WHEREOF, the City of Columbus, Ohio, has caused its name to be subscribed by Hugh J. Dorrian, its City Auditor, being duly authorized in the premises by ordinance of the City Council of the City of Columbus, No. 1990-76 dated NOVEMBER 22, 1976.

  
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Hugh J. Dorrian, City Auditor