

RESOLUTION APPROVING SIMPLIFIED WITHHOLDING AGREEMENTS FOR NONRESIDENTS BY AND BETWEEN VARIOUS DEPARTMENTS/OFFICES, THE ASHTABULA COUNTY COMMISSIONERS AND THE VILLAGE OF JEFFERSON

WHEREAS, Section 890.051: Collection at Source; Withholding form Qualifying Wages requires nonresidents who work within the Village of Jefferson to pay Village income tax on all wages earned while working in the Village; and

WHEREAS, the Jefferson Village Council desires to enter into agreements with employers located in the Village in order to conform to the recommendation from the Finance Committee to simplify the withholding process for nonresident employees whose employer is located within the Village of Jefferson; and

WHEREAS, the Tax Administrator is granted the authority in Ordinance Section 890.13(i) to enter into agreements with employers located in the Village to simplify withholding requirements of Ordinance Section 890.051; and

WHEREAS, simplified withholding agreements for nonresidents have been presented for the approval of the Board, to-wit:

Parties:

Ash. Co. Probate Court	Ash. Co. Commissioners Office
Ash. Co. Prosecutor's Office	Ash. Co. Soil & Water Conservation District
Ash. Co. Auditor' s Dept.	Ash. Co. Sheriff's Dept.
Ash. Co. Board of Elections	Ash. Co. Coroner
Ash. Co. Building Dept.	Ash. Co. Court of Common Pleas
Ash. Co. Court- Eastern Division	Ash. Co. Engineer
Ash. Co. Dept. of Environmental Services	

Provider: Village of Jefferson, 27 E. Jefferson St., Jefferson, OH 44047

Cost: None

Term: Retroactive to January 1, 2023 and ending December 31, 2026; now

THEREFORE, BE IT RESOLVED, By the Board of Commissioners of Ashtabula County, Ohio that the agreements as noted above are approved in accordance with the copies now on file in this office.

**ASHTABULA COUNTY COMMISSIONERS
CERTIFICATION PAGE**

Resolution No. 2023-176

March 21, 2023

**RESOLUTION APPROVING SIMPLIFIED WITHHOLDING AGREEMENTS FOR
NONRESIDENTS BY AND BETWEEN VARIOUS DEPARTMENTS/OFFICES, THE
ASHTABULA COUNTY COMMISSIONERS AND THE VILLAGE OF JEFFERSON**

Upon the motion of Kathryn L. Whittington, seconded by J.P. Ducro IV.

VOTE:

Casey R. Kozlowski	Aye
Kathryn L. Whittington	Aye
J.P. Ducro IV	Aye

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon and duly passed by the Board of County Commissioners of Ashtabula County, Ohio, on the date noted above.



Lisa Hawkins, Clerk of the Board
Board of County Commissioners
Ashtabula County, Ohio

SIMPLIFIED WITHHOLDING AGREEMENT

This Simplified Withholding Agreement ("Agreement") is entered into this 1 day of January, 2023, by and between the Village of Jefferson, whose address is 27 East Jefferson Street, Jefferson, Ohio 44047 ("Village"), and the Ashtabula County Probate Court and the Ashtabula County Commissioners, (collectively "Employer").

WHEREAS, the Village of Jefferson's Codified Ordinance Section 890.051: Collection at Source; Withholding from Qualifying Wages requires nonresidents who work within the Village of Jefferson to pay Village of Jefferson income tax on all wages earned while working in the Village of Jefferson, and

WHEREAS, Council for the Village of Jefferson desires to enter into agreements with employers located in the Village of Jefferson in order to conform to the recommendation from the Finance Committee to simplify the withholding process for nonresident employees whose employer is located within the Village of Jefferson;

WHEREAS, the Tax Administrator for the Village of Jefferson ("Tax Administrator") is granted the authority in the Village of Jefferson's Codified Ordinance Section 890.131(i) to enter into agreements with employers located in the Village of Jefferson to simplify the withholding requirements of the Village of Jefferson's Codified Ordinance Section 890.051;

NOW, THEREFORE, in consideration of the foregoing, the Village and Employer hereby agree to the following terms and conditions:

1. Term

This Agreement shall be retroactive and in effect beginning January 1, 2023 and ending December 31, 2026. Thereafter, this Agreement shall be renewable for four (4) year terms at the written option of both parties.

2. Resident Employee

Village Income Tax withholding requirements for a resident of the Village shall not be affected by this Agreement and the Employer shall still withhold the Village Income Tax Rate on 100% of that resident's gross wages regardless of where he/she is primarily located.

3. Nonresident Employee Primarily Located Within The Village

- (a) For the purpose of this Agreement, an employee is primarily located within the Village if the Employer provides a desk, office, or other fixed location within the Village to which the employee both regularly reports and performs his/her work duties on behalf of the Employer.
- (b) The Employer shall withhold the applicable rate of Village Income Tax on 100% of the gross wages of an employee that is described in paragraph 3.(a) above.
- (c) In the event an employee governed by paragraph 3.(a) above works in the Village for less than 100% of the time, the employee may provide proof to the Tax Administrator of the time spent working for the Employer outside the Village and request a refund for that time. If the proof provided by the employee is deemed to

be satisfactory by the Tax Administrator, the requested refund shall be issued by the Tax Administrator. Satisfactory proof may include, but is not limited to, items such as a calendar log or a fully executed sworn affidavit outlining the amount of time the employee worked within the Village.

4. Nonresident Employee Not Primarily Located Within The Village
 - (a) For the purpose of this Agreement, an employee is not primarily located within the Village if the Employer does not provide a desk, office, or other fixed location within the Village to which the employee both regularly reports and performs his/her work duties on behalf of the Employer.
 - (b) The Employer shall withhold the applicable rate of Village Income Tax on 25% of the gross wages of an employee that is described in paragraph 4.(a) above.
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 - (d) In the event an employee governed by paragraph 4.(a) above works in the Village for more than 25% of the time in the year, the employee must pay Village Income Tax on that additional amount of time worked within the Village. The Village reserves the right to audit or request evidence from an employee in the event the Tax Administrator suspects the employee is working in the Village more than 25% of the time.

5. Nonresident Employee With Two (2) Or More "Primary Work Locations"
 - (a) For the purpose of this Agreement, an employee is primarily located in two or more work locations if the Employer provides a desk, office, or other fixed location to which the employee both regularly reports and performs his/her work duties on behalf of the Employer in more than one (1) location.
 - (b) If an employee governed by paragraph 5.(a) above has a primary work location within the Village and another primary work location outside the Village, the Employer shall withhold the applicable rate of Village Income Tax on no less than 50% of the gross wages of that employee.
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6. Employee List

- (a) The Employer shall provide to the Village a list of all employees who report to a location within the Village by April 1st of each year, broken down into the following categories: (1) Resident Employees; (2) Nonresident Employees Primarily Located Within The Village; (3) Nonresident Employees Not Primarily Located Within The Village; and (4) Nonresident Employees With Two (2) Or More Primary Work Locations.
- (b) The Employee List shall also include the title and job description for each employee.
- (c) The Employer shall supplement the Employee List throughout the course of the calendar year with any changes to the employment status or work location of any employee.

7. Miscellaneous

- (a) This Agreement shall be governed by the laws of the State of Ohio.
- (b) This Agreement constitutes the entire Agreement between the parties hereto with respect to the subject matter hereof, whether written or oral, relating to such subject matter. This Agreement may not be amended except if it is done in writing and signed by all parties to this Agreement.
- (c) If any portion of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision, it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforces as so limited.
- (d) The failure of either party to enforce any provisions of this Agreement shall not be construed to be a waiver of limitation of that party's right to subsequently enforce and compel strict compliance with every provision of tis Agreement.

IN WITNESS WHEREOF, this Agreement is executed in two (2) counterparts, each of which is an original as of the date first written above.

VILLAGE OF JEFFERSON

By: Patticia A Fisher
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY PROBATE COURT

By: _____
Albert S. Campese, Judge
Ashtabula County Court of Common Pleas
Probate Division

Date: _____

BOARD OF COMMISSIONERS OF ASHTABULA COUNTY

By: _____
J.P. Ducro IV


Date: _____

By: _____
Casey Kozlowski

Date: _____

By: _____
Kathryn Whittington


Date: _____

By: 

David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

Date: 2/15/23

APPROVED AS TO LEGAL FORM:




Colleen M. O'Toole
Ashtabula County Prosecutor
CD 2022-CON-0184

Date: 1.19.2023

Jason L. Fairchild
Village of Jefferson Solicitor

Date: _____

ASHTABULA COUNTY PROBATE COURT


By: 
Albert S. Campese, Judge
Ashtabula County Court of Common Pleas
Probate Division

Date: 2/21/23

BOARD OF COMMISSIONERS OF ASHTABULA COUNTY

By: 
J.P. Ducro IV

Date: 3-21-23

By: 
Casey Kozlowski

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Date: _____
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APPROVED AS TO LEGAL FORM:

Colleen M. O'Toole
Ashtabula County Prosecutor

Date: _____


Jason L. Fairchild
Village of Jefferson Solicitor

Date: 2-6-23

SIMPLIFIED WITHHOLDING AGREEMENT

This Simplified Withholding Agreement ("Agreement") is entered into this 1 day of JANUARY, 2023, by and between the Village of Jefferson, whose address is 27 East Jefferson Street, Jefferson, Ohio 44047 ("Village"), and the Ashtabula County Prosecutor's Office and the Ashtabula County Commissioners, (collectively "Employer").

WHEREAS, the Village of Jefferson's Codified Ordinance Section 890.051: Collection at Source; Withholding from Qualifying Wages requires nonresidents who work within the Village of Jefferson to pay Village of Jefferson income tax on all wages earned while working in the Village of Jefferson, and

WHEREAS, Council for the Village of Jefferson desires to enter into agreements with employers located in the Village of Jefferson in order to conform to the recommendation from the Finance Committee to simplify the withholding process for nonresident employees whose employer is located within the Village of Jefferson;

WHEREAS, the Tax Administrator for the Village of Jefferson ("Tax Administrator") is granted the authority in the Village of Jefferson's Codified Ordinance Section 890.131(i) to enter into agreements with employers located in the Village of Jefferson to simplify the withholding requirements of the Village of Jefferson's Codified Ordinance Section 890.051;

NOW, THEREFORE, in consideration of the foregoing, the Village and Employer hereby agree to the following terms and conditions:

1. Term

This Agreement shall be retroactive and in effect beginning January 1, 2023 and ending December 31, 2026. Thereafter, this Agreement shall be renewable for four (4) year terms at the written option of both parties.

2. Resident Employee

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(b) The Employer shall withhold the applicable rate of Village Income Tax on 100% of the gross wages of an employee that is described in paragraph 3.(a) above.

(c) In the event an employee governed by paragraph 3.(a) above works in the Village for less than 100% of the time, the employee may provide proof to the Tax Administrator of the time spent working for the Employer outside the Village and request a refund for that time. If the proof provided by the employee is deemed to

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6. Employee List

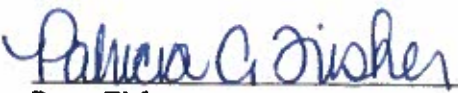
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- (d) The failure of either party to enforce any provisions of this Agreement shall not be construed to be a waiver of limitation of that party's right to subsequently enforce and compel strict compliance with every provision of tis Agreement.

IN WITNESS WHEREOF, this Agreement is executed in two (2) counterparts, each of which is an original as of the date first written above.

VILLAGE OF JEFFERSON

By: 
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY PROSECUTOR'S OFFICE

By: 
Colleen M. O'Toole
Ashtabula County Prosecutor

Date: February 28, 2023

BOARD OF COMMISSIONERS OF ASHTABULA COUNTY

By: _____
J.P. Ducro IV

Date: _____

By: _____
Casey Kozlowski

Date: _____


By: 
Kathryn Whittington

Date: 3-21-23

By: _____
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

Date: _____

APPROVED AS TO LEGAL FORM:


Colleen M. O'Toole
Ashtabula County Prosecutor

Date: _____


Jason L. Fairchild
Village of Jefferson Solicitor


Date: 2-6-23

ASHTABULA COUNTY PROSECUTOR'S OFFICE

By: _____
Colleen M. O'Toole
Ashtabula County Prosecutor

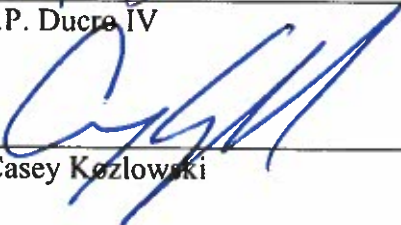
Date: _____

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: 

J.P. Ducre IV

Date: 3-21-23

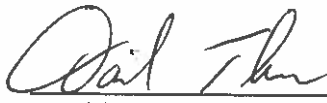
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Casey Kozlowski

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Kathryn Whittington

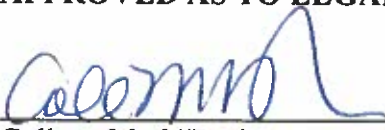
Date: _____

By: 

David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

Date: 2/15/23

APPROVED AS TO LEGAL FORM:



Colleen M. O'Toole
Ashtabula County Prosecutor
CD 2022-CON-0184

Date: 1.19.2023

Jason L. Fairchild
Village of Jefferson Solicitor

Date: _____

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WHEREAS, the Village of Jefferson's Codified Ordinance Section 890.051: Collection at Source; Withholding from Qualifying Wages requires nonresidents who work within the Village of Jefferson to pay Village of Jefferson income tax on all wages earned while working in the Village of Jefferson, and

WHEREAS, Council for the Village of Jefferson desires to enter into agreements with employers located in the Village of Jefferson in order to conform to the recommendation from the Finance Committee to simplify the withholding process for nonresident employees whose employer is located within the Village of Jefferson;

WHEREAS, the Tax Administrator for the Village of Jefferson ("Tax Administrator") is granted the authority in the Village of Jefferson's Codified Ordinance Section 890.131(i) to enter into agreements with employers located in the Village of Jefferson to simplify the withholding requirements of the Village of Jefferson's Codified Ordinance Section 890.051;

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VILLAGE OF JEFFERSON

By: Patticia A Fisher
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY AUDITOR

By: _____
David Thomas
Ashtabula County Auditor

Date: _____

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: _____
J.P. Ducro IV

Date: _____

By: _____
Casey Kozlowski

Date: _____

By: _____
Kathryn Whittington

Date: _____

By: _____
David Thomas
Ashtabula County Auditor - Fiscal Agent for Ashtabula County

Date: _____

APPROVED AS TO LEGAL FORM:

Colleen M. O'Toole
Ashtabula County Prosecutor

Date: _____



Jason L. Fairchild
Village of Jefferson Solicitor

Date: 2-6-23

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- (c) In the event an employee governed by paragraph 3.(a) above works in the Village for less than 100% of the time, the employee may provide proof to the Tax Administrator of the time spent working for the Employer outside the Village and request a refund for that time. If the proof provided by the employee is deemed to

be satisfactory by the Tax Administrator, the requested refund shall be issued by the Tax Administrator. Satisfactory proof may include, but is not limited to, items such as a calendar log or a fully executed sworn affidavit outlining the amount of time the employee worked within the Village.

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 - (b) If an employee governed by paragraph 5.(a) above has a primary work location within the Village and another primary work location outside the Village, the Employer shall withhold the applicable rate of Village Income Tax on no less than 50% of the gross wages of that employee.
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IN WITNESS WHEREOF, this Agreement is executed in two (2) counterparts, each of which is an original as of the date first written above.

VILLAGE OF JEFFERSON

By: Pattina A Fisher Date: 1-2-2023
Patty Fisher
Clerk/Treasurer

ASHTABULA COUNTY BOARD OF ELECTIONS

By: 
John Mead
Director

Date: 2-28-23

BOARD OF COMMISSIONERS OF ASHTABULA COUNTY

By: _____
J.P. Ducro IV

Date: _____

By: _____
Casey Kozlowski

Date: _____

By: _____
Kathryn Whittington

Date: _____

By: _____
David Thomas
Ashtabula County Auditor - Fiscal Agent for Ashtabula County

Date: _____

APPROVED AS TO LEGAL FORM:

Colleen M. O'Toole
Ashtabula County Prosecutor

Date: _____


Jason L. Fairchild
Village of Jefferson Solicitor

Date: 2-6-23

SIMPLIFIED WITHHOLDING AGREEMENT

This Simplified Withholding Agreement ("Agreement") is entered into this 1 day of January, 2023, by and between the Village of Jefferson, whose address is 27 East Jefferson Street, Jefferson, Ohio 44047 ("Village"), and the Ashtabula County Building Department and the Ashtabula County Commissioners, (collectively "Employer").

WHEREAS, the Village of Jefferson's Codified Ordinance Section 890.051: Collection at Source; Withholding from Qualifying Wages requires nonresidents who work within the Village of Jefferson to pay Village of Jefferson income tax on all wages earned while working in the Village of Jefferson, and

WHEREAS, Council for the Village of Jefferson desires to enter into agreements with employers located in the Village of Jefferson in order to conform to the recommendation from the Finance Committee to simplify the withholding process for nonresident employees whose employer is located within the Village of Jefferson;

WHEREAS, the Tax Administrator for the Village of Jefferson ("Tax Administrator") is granted the authority in the Village of Jefferson's Codified Ordinance Section 890.131(i) to enter into agreements with employers located in the Village of Jefferson to simplify the withholding requirements of the Village of Jefferson's Codified Ordinance Section 890.051;

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This Agreement shall be retroactive and in effect beginning January 1, 2023 and ending December 31, 2026. Thereafter, this Agreement shall be renewable for four (4) year terms at the written option of both parties.

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Village Income Tax withholding requirements for a resident of the Village shall not be affected by this Agreement and the Employer shall still withhold the Village Income Tax Rate on 100% of that resident's gross wages regardless of where he/she is primarily located.

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IN WITNESS WHEREOF, this Agreement is executed in two (2) counterparts, each of which is an original as of the date first written above.

VILLAGE OF JEFFERSON

By: Patty Fisher
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY BUILDING DEPARTMENT

By: _____ Date: _____
David Strichko
Chief Building Official

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: _____ Date: _____
J.P. Ducro IV

By: _____ Date: _____
Casey Kozlowski

By: _____ Date: _____
Kathryn Whittington

By: _____ Date: _____
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

APPROVED AS TO LEGAL FORM:

_____ Date: _____
Colleen M. O'Toole
Ashtabula County Prosecutor


_____ Date: 2-6-23
Jason L. Fairchild
Village of Jefferson Solicitor

SIMPLIFIED WITHHOLDING AGREEMENT

This Simplified Withholding Agreement ("Agreement") is entered into this 1 day of January, 2023, by and between the Village of Jefferson, whose address is 27 East Jefferson Street, Jefferson, Ohio 44047 ("Village"), and the Ashtabula County Court, Eastern Division and the Ashtabula County Commissioners, (collectively "Employer").

WHEREAS, the Village of Jefferson's Codified Ordinance Section 890.051: Collection at Source; Withholding from Qualifying Wages requires nonresidents who work within the Village of Jefferson to pay Village of Jefferson income tax on all wages earned while working in the Village of Jefferson, and

WHEREAS, Council for the Village of Jefferson desires to enter into agreements with employers located in the Village of Jefferson in order to conform to the recommendation from the Finance Committee to simplify the withholding process for nonresident employees whose employer is located within the Village of Jefferson;

WHEREAS, the Tax Administrator for the Village of Jefferson ("Tax Administrator") is granted the authority in the Village of Jefferson's Codified Ordinance Section 890.131(i) to enter into agreements with employers located in the Village of Jefferson to simplify the withholding requirements of the Village of Jefferson's Codified Ordinance Section 890.051;

NOW, THEREFORE, in consideration of the foregoing, the Village and Employer hereby agree to the following terms and conditions:

1. Term

This Agreement shall be retroactive and in effect beginning January 1, 2023 and ending December 31, 2026. Thereafter, this Agreement shall be renewable for four (4) year terms at the written option of both parties.

2. Resident Employee

Village Income Tax withholding requirements for a resident of the Village shall not be affected by this Agreement and the Employer shall still withhold the Village Income Tax Rate on 100% of that resident's gross wages regardless of where he/she is primarily located.

3. Nonresident Employee Primarily Located Within The Village

- (a) For the purpose of this Agreement, an employee is primarily located within the Village if the Employer provides a desk, office, or other fixed location within the Village to which the employee both regularly reports and performs his/her work duties on behalf of the Employer.
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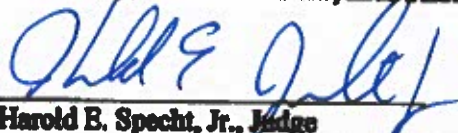
IN WITNESS WHEREOF, this Agreement is executed in two (2) counterparts, each of which is an original as of the date first written above.

VILLAGE OF JEFFERSON

By: Patty Fisher
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY COURT, EASTERN DIVISION

By: 
Harold E. Specht, Jr., Judge
Ashtabula County Court, Eastern Division

Date: 2-24-23

BOARD OF COMMISSIONERS OF ASHTABULA COUNTY

By: _____
J.P. Ducro IV

Date: _____

By: _____
Casey Kozlowski

Date: _____

By: _____
Kathryn Whittington

Date: _____

By: _____
David Thomas
Ashtabula County Auditor - Fiscal Agent for Ashtabula County

Date: _____

APPROVED AS TO LEGAL FORM:

~~Colleen M. O'Toole
Ashtabula County Prosecutor~~

Date: _____


Jason L. Fairchild
Village of Jefferson Solicitor

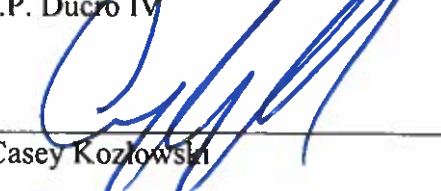
Date: 2-6-23

ASHTABULA COUNTY COURT, EASTERN DIVISION


By: _____ Date: _____
Harold E. Specht, Jr., Judge
Ashtabula County Court, Eastern Division

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**


By:  _____ Date: 3-21-23
J.P. Ducro IV

By:  _____ Date: 3-21-23
Casey Kozlowski

By:  _____ Date: 3-21-23
Kathryn Whittington

By:  _____ Date: 2/15/23
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

APPROVED AS TO LEGAL FORM:

 _____ Date: 1.19.2023
Colleen M. O'Toole
Ashtabula County Prosecutor
CD 2022-CON-0184

Jason L. Fairchild
Village of Jefferson Solicitor

Date: _____

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VILLAGE OF JEFFERSON

By: *Patticia A Fisher*
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY DEPARTMENT OF ENVIRONMENTAL SERVICES

By: _____ Date: _____
Douglas Starkey
Director

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: _____ Date: _____
J.P. Ducro IV

By: _____ Date: _____
Casey Kozlowski

By: _____ Date: _____
Kathryn Whittington

By: _____ Date: _____
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

APPROVED AS TO LEGAL FORM:

_____ Date: _____
Colleen M. O'Toole
Ashtabula County Prosecutor

 _____ Date: 2-6-23
Jason L. Fairchild
Village of Jefferson Solicitor

ASHTABULA COUNTY DEPARTMENT OF ENVIRONMENTAL SERVICES

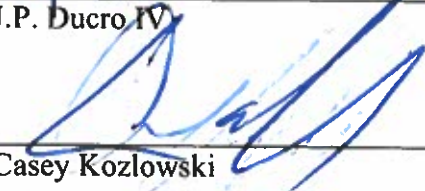
By: 
Douglas Starkey
Director

Date: 2-23-2023

BOARD OF COMMISSIONERS OF ASHTABULA COUNTY

By: 
J.P. Ducro IV


Date: 3-21-23

By: 
Casey Kozlowski

Date: 3-21-23


By: 
Kathryn Whittington

Date: 3-21-23

By: 
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

Date: 2/15/23

APPROVED AS TO LEGAL FORM:


Colleen M. O'Toole
Ashtabula County Prosecutor
CD 2022-CON-0184

Date: 1.12.2023

Jason L. Fairchild
Village of Jefferson Solicitor

Date: _____

SIMPLIFIED WITHHOLDING AGREEMENT

This Simplified Withholding Agreement ("Agreement") is entered into this 1 day of JANUARY, 2023, by and between the Village of Jefferson, whose address is 27 East Jefferson Street, Jefferson, Ohio 44047 ("Village"), and the Ashtabula County Commissioners, (collectively "Employer").

WHEREAS, the Village of Jefferson's Codified Ordinance Section 890.051: Collection at Source; Withholding from Qualifying Wages requires nonresidents who work within the Village of Jefferson to pay Village of Jefferson income tax on all wages earned while working in the Village of Jefferson, and

WHEREAS, Council for the Village of Jefferson desires to enter into agreements with employers located in the Village of Jefferson in order to conform to the recommendation from the Finance Committee to simplify the withholding process for nonresident employees whose employer is located within the Village of Jefferson;

WHEREAS, the Tax Administrator for the Village of Jefferson ("Tax Administrator") is granted the authority in the Village of Jefferson's Codified Ordinance Section 890.131(i) to enter into agreements with employers located in the Village of Jefferson to simplify the withholding requirements of the Village of Jefferson's Codified Ordinance Section 890.051;

NOW, THEREFORE, in consideration of the foregoing, the Village and Employer hereby agree to the following terms and conditions:

1. Term

This Agreement shall be retroactive and in effect beginning January 1, 2023 and ending December 31, 2026. Thereafter, this Agreement shall be renewable for four (4) year terms at the written option of both parties.

2. Resident Employee

Village Income Tax withholding requirements for a resident of the Village shall not be affected by this Agreement and the Employer shall still withhold the Village Income Tax Rate on 100% of that resident's gross wages regardless of where he/she is primarily located.

3. Nonresident Employee Primarily Located Within The Village

- (a) For the purpose of this Agreement, an employee is primarily located within the Village if the Employer provides a desk, office, or other fixed location within the Village to which the employee both regularly reports and performs his/her work duties on behalf of the Employer.
- (b) The Employer shall withhold the applicable rate of Village Income Tax on 100% of the gross wages of an employee that is described in paragraph 3.(a) above.
- (c) In the event an employee governed by paragraph 3.(a) above works in the Village for less than 100% of the time, the employee may provide proof to the Tax Administrator of the time spent working for the Employer outside the Village and request a refund for that time. If the proof provided by the employee is deemed to

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 - (d) In the event an employee governed by paragraph 4.(a) above works in the Village for more than 25% of the time in the year, the employee must pay Village Income Tax on that additional amount of time worked within the Village. The Village reserves the right to audit or request evidence from an employee in the event the Tax Administrator suspects the employee is working in the Village more than 25% of the time.

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- (a) This Agreement shall be governed by the laws of the State of Ohio.
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- (c) If any portion of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision, it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforces as so limited.
- (d) The failure of either party to enforce any provisions of this Agreement shall not be construed to be a waiver of limitation of that party's right to subsequently enforce and compel strict compliance with every provision of tis Agreement.

IN WITNESS WHEREOF, this Agreement is executed in two (2) counterparts, each of which is an original as of the date first written above.

VILLAGE OF JEFFERSON

By: 
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: 
J.P. Ducro IV

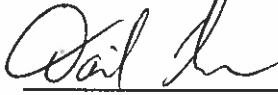
Date: 3-21-23

By: 
Casey Kozlowski

Date: 3-21-23


By: 
Kathryn Whittington

Date: 3-21-23

By: 
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

Date: 2/15/23

APPROVED AS TO LEGAL FORM:


Colleen M. O'Toole
Ashtabula County Prosecutor
CD 2022-CON-0184

Date: 1.20.2023

Jason L. Fairchild
Village of Jefferson Solicitor

Date: _____

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This Simplified Withholding Agreement ("Agreement") is entered into this 1 day of January, 2023, by and between the Village of Jefferson, whose address is 27 East Jefferson Street, Jefferson, Ohio 44047 ("Village"), and the Ashtabula County Soil & Water Conservation District and the Ashtabula County Commissioners, (collectively "Employer").

WHEREAS, the Village of Jefferson's Codified Ordinance Section 890.051: Collection at Source; Withholding from Qualifying Wages requires nonresidents who work within the Village of Jefferson to pay Village of Jefferson income tax on all wages earned while working in the Village of Jefferson, and

WHEREAS, Council for the Village of Jefferson desires to enter into agreements with employers located in the Village of Jefferson in order to conform to the recommendation from the Finance Committee to simplify the withholding process for nonresident employees whose employer is located within the Village of Jefferson;

WHEREAS, the Tax Administrator for the Village of Jefferson ("Tax Administrator") is granted the authority in the Village of Jefferson's Codified Ordinance Section 890.131(i) to enter into agreements with employers located in the Village of Jefferson to simplify the withholding requirements of the Village of Jefferson's Codified Ordinance Section 890.051;

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IN WITNESS WHEREOF, this Agreement is executed in two (2) counterparts, each of which is an original as of the date first written above.

VILLAGE OF JEFFERSON

By: Patty Fisher
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY SOIL & WATER CONSERVATION DISTRICT

By: _____ Date: _____
District Manager

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: _____ Date: _____
J.P. Ducro IV

By: _____ Date: _____
Casey Kozlowski

By: _____ Date: _____
Kathryn Whittington

By: _____ Date: _____
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

APPROVED AS TO LEGAL FORM:

Colleen M. O'Toole
Ashtabula County Prosecutor

Date: _____



Jason L. Fairchild
Village of Jefferson Solicitor

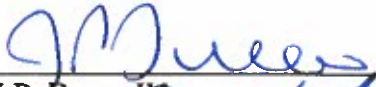
Date: 2-6-23

ASHTABULA COUNTY SOIL & WATER CONSERVATION DISTRICT

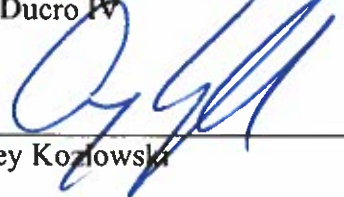
By: 
District Manager

Date: 2/21/23

BOARD OF COMMISSIONERS OF ASHTABULA COUNTY

By: 
J.P. Ducro IV


Date: 3-21-23

By: 
Casey Kozlowski

Date: 3-21-23


By: 
Kathryn Whittington

Date: 3-21-23

By: 
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

Date: 2/15/23

APPROVED AS TO LEGAL FORM:


Colleen M. O'Toole
Ashtabula County Prosecutor
CD 2022-CON-0184

Date: 1.19.2023

Jason L. Fairchild
Village of Jefferson Solicitor

Date: _____

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VILLAGE OF JEFFERSON

By: 
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY SHERIFF

By: _____
William R. Niemi
Ashtabula County Sheriff

Date: _____

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: _____
J.P. Ducro IV

Date: _____

By: _____
Casey Kozlowski

Date: _____

By: _____
Kathryn Whittington

Date: _____

By: _____
David Thomas
Ashtabula County Auditor - Fiscal Agent for Ashtabula County

Date: _____

APPROVED AS TO LEGAL FORM:

Colleen M. O'Toole
Ashtabula County Prosecutor


Date: _____



Jason L. Fairchild
Village of Jefferson Solicitor


Date: 2-6-23

ASHTABULA COUNTY SHERIFF

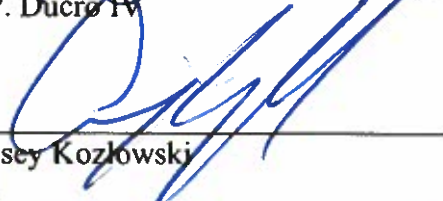
By: 
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Date: 2-23-2023

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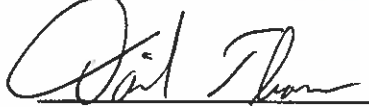
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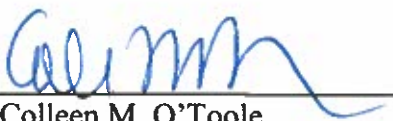
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 - (d) In the event an employee governed by paragraph 4.(a) above works in the Village for more than 25% of the time in the year, the employee must pay Village Income Tax on that additional amount of time worked within the Village. The Village reserves the right to audit or request evidence from an employee in the event the Tax Administrator suspects the employee is working in the Village more than 25% of the time.

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 - (a) For the purpose of this Agreement, an employee is primarily located in two or more work locations if the Employer provides a desk, office, or other fixed location to which the employee both regularly reports and performs his/her work duties on behalf of the Employer in more than one (1) location.
 - (b) If an employee governed by paragraph 5.(a) above has a primary work location within the Village and another primary work location outside the Village, the Employer shall withhold the applicable rate of Village Income Tax on no less than 50% of the gross wages of that employee.
 - (c) In the event an employee governed by paragraph 5.(a) above works in the Village for less than 50% of the time, the employee may provide proof to the Tax Administrator of the time spent working for the Employer outside the Village and request a refund for that time. If the proof provided by the employee is deemed to be satisfactory by the Tax Administrator, the requested refund shall be issued by the Tax Administrator. Satisfactory proof may include, but is not limited to, items such as a calendar log or a fully executed sworn affidavit outlining the amount of time the employee worked within the Village.
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Tax on that additional amount of time worked within the Village. The Village reserves the right to audit or request evidence from an employee in the event the Tax Administrator suspects the employee is working in the Village more than 50% of the time.

6. Employee List


- (a) The Employer shall provide to the Village a list of all employees who report to a location within the Village by **April 1st of each year**, broken down into the following categories: (1) Resident Employees; (2) Nonresident Employees Primarily Located Within The Village; (3) Nonresident Employees Not Primarily Located Within The Village; and (4) Nonresident Employees With Two (2) Or More Primary Work Locations.
- (b) The Employee List shall also include the title and job description for each employee.
- (c) The Employer shall supplement the Employee List throughout the course of the calendar year with any changes to the employment status or work location of any employee.

7. Miscellaneous

- (a) This Agreement shall be governed by the laws of the State of Ohio.
- (b) This Agreement constitutes the entire Agreement between the parties hereto with respect to the subject matter hereof, whether written or oral, relating to such subject matter. This Agreement may not be amended except if it is done in writing and signed by all parties to this Agreement.
- (c) If any portion of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision, it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforces as so limited.
- (d) The failure of either party to enforce any provisions of this Agreement shall not be construed to be a waiver of limitation of that party's right to subsequently enforce and compel strict compliance with every provision of tis Agreement.

IN WITNESS WHEREOF, this Agreement is executed in two (2) counterparts, each of which is an original as of the date first written above.

VILLAGE OF JEFFERSON

By: 
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY CORONER

By: _____
Dr. Pamela L. Lancaster
Ashtabula County Coroner

Date: _____

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: _____
J.P. Ducro IV

Date: _____

By: _____
Casey Kozlowski

Date: _____

By: _____
Kathryn Whittington

Date: _____

By: _____
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

Date: _____

APPROVED AS TO LEGAL FORM:

Colleen M. O'Toole
Ashtabula County Prosecutor

Date: _____



Jason L. Fairchild
Village of Jefferson Solicitor

Date: 2-6-23

SIMPLIFIED WITHHOLDING AGREEMENT

This Simplified Withholding Agreement ("Agreement") is entered into this 1 day of January, 2023, by and between the Village of Jefferson, whose address is 27 East Jefferson Street, Jefferson, Ohio 44047 ("Village"), and the Ashtabula County Court of Common Pleas and the Ashtabula County Commissioners, (collectively "Employer").

WHEREAS, the Village of Jefferson's Codified Ordinance Section 890.051: Collection at Source; Withholding from Qualifying Wages requires nonresidents who work within the Village of Jefferson to pay Village of Jefferson income tax on all wages earned while working in the Village of Jefferson, and

WHEREAS, Council for the Village of Jefferson desires to enter into agreements with employers located in the Village of Jefferson in order to conform to the recommendation from the Finance Committee to simplify the withholding process for nonresident employees whose employer is located within the Village of Jefferson;

WHEREAS, the Tax Administrator for the Village of Jefferson ("Tax Administrator") is granted the authority in the Village of Jefferson's Codified Ordinance Section 890.131(i) to enter into agreements with employers located in the Village of Jefferson to simplify the withholding requirements of the Village of Jefferson's Codified Ordinance Section 890.051;

NOW, THEREFORE, in consideration of the foregoing, the Village and Employer hereby agree to the following terms and conditions:

1. Term

This Agreement shall be retroactive and in effect beginning January 1, 2023 and ending December 31, 2026. Thereafter, this Agreement shall be renewable for four (4) year terms at the written option of both parties.

2. Resident Employee

Village Income Tax withholding requirements for a resident of the Village shall not be affected by this Agreement and the Employer shall still withhold the Village Income Tax Rate on 100% of that resident's gross wages regardless of where he/she is primarily located.

3. Nonresident Employee Primarily Located Within The Village

- (a) For the purpose of this Agreement, an employee is primarily located within the Village if the Employer provides a desk, office, or other fixed location within the Village to which the employee both regularly reports and performs his/her work duties on behalf of the Employer.
- (b) The Employer shall withhold the applicable rate of Village Income Tax on 100% of the gross wages of an employee that is described in paragraph 3.(a) above.
- (c) In the event an employee governed by paragraph 3.(a) above works in the Village for less than 100% of the time, the employee may provide proof to the Tax Administrator of the time spent working for the Employer outside the Village and request a refund for that time. If the proof provided by the employee is deemed to

be satisfactory by the Tax Administrator, the requested refund shall be issued by the Tax Administrator. Satisfactory proof may include, but is not limited to, items such as a calendar log or a fully executed sworn affidavit outlining the amount of time the employee worked within the Village.

4. Nonresident Employee Not Primarily Located Within The Village
 - (a) For the purpose of this Agreement, an employee is not primarily located within the Village if the Employer does not provide a desk, office, or other fixed location within the Village to which the employee both regularly reports and performs his/her work duties on behalf of the Employer.
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 - (d) In the event an employee governed by paragraph 4.(a) above works in the Village for more than 25% of the time in the year, the employee must pay Village Income Tax on that additional amount of time worked within the Village. The Village reserves the right to audit or request evidence from an employee in the event the Tax Administrator suspects the employee is working in the Village more than 25% of the time.

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7. Miscellaneous

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- (d) The failure of either party to enforce any provisions of this Agreement shall not be construed to be a waiver of limitation of that party's right to subsequently enforce and compel strict compliance with every provision of tis Agreement.

IN WITNESS WHEREOF, this Agreement is executed in two (2) counterparts, each of which is an original as of the date first written above.

VILLAGE OF JEFFERSON

By: Pattina A. Fisher
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY COURT OF COMMON PLEAS

By: _____ Date: _____

Administrative Judge, Ashtabula County
Court of Common Pleas

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: _____ Date: _____
J.P. Ducro IV

By: _____ Date: _____
Casey Kozlowski

By: _____ Date: _____
Kathryn Whittington

By: _____ Date: _____
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

APPROVED AS TO LEGAL FORM:

Colleen M. O'Toole
Ashtabula County Prosecutor

Date: _____



Jason L. Fairchild
Village of Jefferson Solicitor

Date: 2-6-23

ASHTABULA COUNTY COURT OF COMMON PLEAS

By: 

Date: 2/22/23

**Administrative Judge, Ashtabula County
Court of Common Pleas**

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: _____
J.P. Ducro IV

Date: _____

By: _____
Casey Kozlowski

Date: _____

By: _____
Kathryn Whittington

Date: _____

By: _____
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

Date: _____

APPROVED AS TO LEGAL FORM:

Colleen M. O'Toole
Ashtabula County Prosecutor

Date: _____


Jason L. Fairchild
Village of Jefferson Solicitor

Date: 2-6-23

ASHTABULA COUNTY COURT OF COMMON PLEAS

By: _____

Date: _____

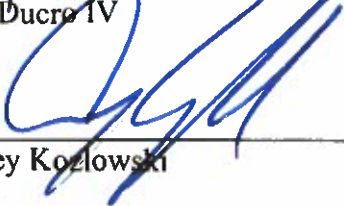
Administrative Judge, Ashtabula County
Court of Common Pleas

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: 

J.P. Ducro IV

Date: 3-21-23

By: 

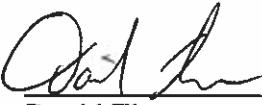
Casey Kozlowski

Date: 3-21-23

By: 

Kathryn Whittington


Date: 3-21-23

By: 

David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

Date: 2/10/23

APPROVED AS TO LEGAL FORM:



Colleen M. O'Toole
Ashtabula County Prosecutor
CD 2022-CON-0184

Date: 1-29-2023

Jason L. Fairchild
Village of Jefferson Solicitor

Date: _____

SIMPLIFIED WITHHOLDING AGREEMENT

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IN WITNESS WHEREOF, this Agreement is executed in two (2) counterparts, each of which is an original as of the date first written above.

VILLAGE OF JEFFERSON

By: Pattina A Fisher
Patty Fisher
Clerk/Treasurer

Date: 1-2-2023

ASHTABULA COUNTY ENGINEER

By: _____
Timothy Martin
Ashtabula County Engineer

Date: _____

**BOARD OF COMMISSIONERS OF
ASHTABULA COUNTY**

By: _____
J.P. Ducro IV

Date: _____

By: _____
Casey Kozlowski

Date: _____

By: _____
Kathryn Whittington

Date: _____

By: _____
David Thomas
Ashtabula County Auditor - Fiscal Agent for Ashtabula County

Date: _____

APPROVED AS TO LEGAL FORM:

Colleen M. O'Toole
Ashtabula County Prosecutor


Date: _____



Jason L. Fairchild
Village of Jefferson Solicitor

Date: 2-6-23

ASHTABULA COUNTY ENGINEER

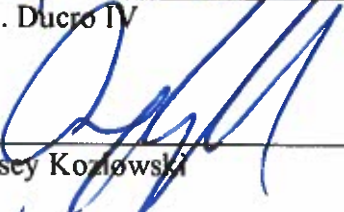
By: 
Timothy Martin
Ashtabula County Engineer

Date: 2-21-2023


BOARD OF COMMISSIONERS OF ASHTABULA COUNTY

By: 
J.P. Ducro IV


Date: 3-21-23

By: 
Casey Kozlowski

Date: 3-21-23


By: 
Kathryn Whittington

Date: 3-21-23

By: 
David Thomas
Ashtabula County Auditor – Fiscal Agent for Ashtabula County

Date: 2/15/23

APPROVED AS TO LEGAL FORM:


Colleen M. O'Toole
Ashtabula County Prosecutor
CD 2022-CON-0184

Date: 1-19-2023

Jason L. Fairchild
Village of Jefferson Solicitor

Date: _____