

**RESOLUTION APPROVING INTERGOVERNMENTAL AGREEMENT BETWEEN THE ASHTABULA COUNTY BOARD OF COMMISSIONERS AND THE TOWNSHIP OF GENEVA FOR TRANSIENT LODGING TAX COLLECTION**

WHEREAS, an intergovernmental agreement has been presented for the approval of the Board, to-wit:

- PARTIES:** Ashtabula County Board of Commissioners, 25 W. Jefferson St., Jefferson, OH 44047  
Geneva Township, 256 Cedar St., Geneva, OH 44041
- PURPOSE:** Local transient lodging tax administration and collection of local and county lodging tax
- COST:** Not to exceed 1% of total 3% collected annually, with 2% distributed to Township of Geneva
- TERM:** From the date it is executed by all parties until it is terminated by operation of law or by either party, at its discretion upon at least ninety (90) days prior written notice.

WHEREAS, this Board of Commissioners concurs and finds this agreement to be reasonable and necessary;  
now

THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Ashtabula County, Ohio that the agreement noted above is approved in accordance with the copy now on file in this office.

**ASHTABULA COUNTY COMMISSIONERS  
CERTIFICATION PAGE**

Resolution No. 2026-118

February 25, 2026

**RESOLUTION APPROVING INTERGOVERNMENTAL AGREEMENT BETWEEN THE  
ASHTABULA COUNTY BOARD OF COMMISSIONERS AND THE TOWNSHIP OF  
GENEVA FOR TRANSIENT LODGING TAX COLLECTION**

Upon the motion of J.P. Ducro IV, seconded by Casey R. Kozlowski.

**VOTE:**

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

Aye  
Absent  
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.

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*Crystal Sturgill*  
Crystal Sturgill, Clerk of the Board  
Board of County Commissioners  
Ashtabula County, Ohio

*Acting*

## TRANSIENT LODGING TAX COLLECTION INTERGOVERNMENTAL AGREEMENT

This Transient Lodging Tax Agreement ("Agreement") is entered into between the Ashtabula County Board of Commissioners ("Board") and Geneva Township.

In consideration of the conditions and promises hereinafter contained, it is mutually agreed by the parties that the Board shall supervise and administer, according to the terms and conditions set forth in this Agreement, the municipal or township excise lodging tax on transient lodging by authorized under Ohio Revised Code Chapter 5739 and approved by Local Government ordinance/resolution # 2025-16.

1. Definitions. As used in this Agreement the following terms have the meanings ascribed to them:

"Confidential Information" means all returns, documents, and payments submitted by each vendor, all records and other documents examined, and all information or knowledge of any vendor's business obtained by the Administrator shall be treated as confidential by the Administrator and shall not be released except upon order of a court of competent jurisdiction or to a duly authorized officer or agent of the Federal government, the State of Ohio, or any municipal corporation or township in the County of Ashtabula which levies a tax pursuant to ORC 5739.024(B)/5739.09.

"Local Government" means the municipality or township that has entered into this agreement with the Board for collection of Local Taxes authorized under Ohio Revised Code Chapter 5739.

"Local Tax" or "Local Taxes" means the Local Transient Lodging Tax imposed by Local Government, together with any additional interest or penalties provided for by state statute or the Board's rules;

"Local Taxpayer" means a Transient Lodging Provider, or a Transient Lodging Intermediary, with a lodging facility located in the taxing jurisdiction of Local Government.

"Ordinance" means the ordinance or resolution imposing a Local Tax adopted by the governing body of the municipality/township that is attached hereto as Exhibit A and by this reference incorporated herein.

"Taxpayer" means a Transient Lodging Provider or Transient Lodging Intermediary with a lodging facility located in a taxing jurisdiction.

"Transient Lodging" means lodging by a hotel that is or is to be furnished to guests for less than 30 days at a time.

"Transient Lodging Intermediary" means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and: a. Charges for occupancy of the transient lodging; and/or b. Collects the consideration charged for occupancy of the transient lodging.

"Transient Lodging Provider" means a person who furnishes transient lodging.

2. General Administration. The Board shall be responsible for all aspects of Local Tax administration, including, but not limited to, adopting administrative rules; auditing returns; assessing deficiencies and collecting the Local Tax and penalties and interest under applicable statutes; making refunds; holding conferences with Local Taxpayers; handling

appeals; determining the minimum amount of Local Tax collectible; and taking any other action necessary to administer and collect the Local Taxes. The Board has adopted rules related to the taxation of Transient Lodging and Local Government understands and agrees that such rules will be applied in administering the Local Tax.

3. **Level of Service.** In performing its duties, the Board may in its sole discretion determine what action shall be taken to enforce provisions of the law and to collect the Local Tax. In exercising its discretion, the Board shall provide a level of services that are comparable to the level of services it provides in the administration of the Ashtabula County Board of Commissioners transient lodging tax laws and the collection of such taxes owed to the Board. If the Board deems it necessary to vary substantially from this standard, the Board shall first notify Local Government of the need and obtain Local Government's consent. The Board shall provide all forms necessary for implementation of the Local Tax, including forms for transient lodging tax returns, exemptions and refunds.
4. **Transfer of Taxes to Local Government.** Beginning at the end of the first full quarter after execution of this Agreement, the Board shall remit to Local Government the amount of Local Taxes collected in the preceding quarter less amounts withheld to pay the Board's fees and other costs as described in this Agreement within 60 days of the return due date for the quarter. The Board shall notify Local Government if, because of inability to move funds electronically or otherwise through the banking system, a force majeure event, or other exigent circumstance, the Board is unable to transfer the Local Tax collected to Local Government as provided in this Section. In that event, the Board shall provide an estimate, if possible, of when it expects to be able to transfer the Local Taxes collected to Local Government.
5. **Withholding for Fees and Rebate.** The Board shall withhold 1% from the Local Taxes collected and transfer to Local Government an amount equal to 99 percent (99%) of the Local Taxes collected. Example: If \$100 is collected, the Board retains \$1 as fees and transfers \$99 to the Local Government. Penalties will be assessed on late payments of Local Taxes at a rate of ten percent (10%). The entire penalty will be paid to the Local Government

Example: Taxable Rent = \$1,000.00

County tax 5%= 50.00

County Penalties 10% = 5.00

Local Tax 3%= 30.00 – \$0.30 (1% admin fee) = \$29.70

Local Penalties for late payment 10% = 3.00

6. **Recovery of Overpayments.** If the amount of Local Taxes paid to Local Government under this Agreement exceeds the amount to which Local Government is entitled, the Board may, after notifying Local Government in writing, withhold from later payments due Local Government under this Agreement such amounts, over such periods of time, as are necessary to recover the amount of the overpayment.

7. **Board Quarterly Reports.** Beginning with the first full calendar quarter after the execution of this Agreement and continuing each calendar quarter thereafter, within sixty (60) days after the due date for quarterly Local Tax returns, the Board shall provide Local Government with a report indicating the amount of Local Taxes collected, the Board's fees incurred, the amount withheld under this Agreement and the cumulative amount of delinquent Local Taxes for each lodging provider in Local Government's jurisdiction. The information in this report must be treated as potentially revealing Confidential Information and shall be protected as such. Local Government shall adopt procedures to prevent Confidential Information from being disclosed, except as consistent with this Agreement. The Board and Local Government may disclose any non-confidential information from a report when required to do so by law, including the Ohio Public Records Law.
8. **Board Annual Reports.** In the first calendar quarter of each year, the Board shall provide a written annual report of the preceding calendar year to Local Government showing the total amount of Local Taxes collected, refunds paid, the expenses of administering and collecting the Local Tax, and other pertinent information. The report shall show the total amount withheld by the Board under this Agreement. In the report, the Board shall also make recommendations concerning changes in Local Tax Ordinances, procedures, policies, Local Tax administration and related matters, as the Board deems necessary and appropriate. The information in this report must be treated as potentially Confidential Information and shall be protected as such. Local Government shall adopt procedures to prevent Confidential Information from being disclosed, except as consistent with this Agreement. The Board and Local Government may disclose any non-confidential information in the report when required to do so by law, including the Ohio Public Records Law.
9. **Local Government Reports.** Within sixty (60) days of the effective date of this Agreement, Local Government shall provide the Board with a list of zip code areas that are within its jurisdiction for purposes of imposing the Local Tax. Local Government shall review all reports provided to it by the Board and shall promptly notify the Board of any perceived error or omission(s) in such reports.
10. **Records Maintenance and Access.** Each party shall maintain its records relevant to this Agreement, the Local Taxes and Local Taxpayers for the period of time specified and in the manner required under the document retention and archiving requirements applicable to it. Upon written request, each party may examine the records of the other party at a time and location that is convenient and without extra cost to the holder of the records; provided, however, any requests for records made in connection with litigation or other efforts to collect the Local Tax shall be immediately provided in the time and manner requested.
11. **Ordinance and Notification of Changes.** Contemporaneous with the execution of this Agreement, Local Government shall provide a copy of the Ordinance to Board for incorporation into this Agreement as Exhibit A. In order to insure consistency in administration of the Local Tax, each party shall notify the other of any change in applicable law, including changes to the Ordinance and any state or local regulations or rulings interpreting the Local Tax or the Ordinance, any changes in rates or changes in Local Government's boundary at least ninety (90) days prior to the effective change, unless it is not legally possible to provide ninety (90) days' notice or both parties mutually agree to effect such changes in less than

ninety (90) days. Each party shall notify the other of any change in administration of the Local Tax under this Agreement.

12. Information. The parties will cooperate in the exchange of information and making public announcements to facilitate effective administration of the Local Tax and maintain consistency in public announcements and information. Policy announcements, announcement of changes to the Ordinance, and all public relations related to the Local Tax will be handled by Local Government. The Board shall promptly notify Local Government of any issue arising in the administration of the Local Tax that would require any legislative change or affect Local Government's policy, including any policy that relates to the amount of Local Tax collected. Nothing in this section shall prohibit the Board from conducting its own outreach activities to increase awareness and knowledge of Local Tax obligations.

13. Confidentiality.

a. Confidential Information may be disclosed to Local Government by the Board, at the discretion of the Board, only for purposes of carrying out the administration of the Local Tax. Requests for Confidential Information may be made by Local Government by giving not less than ten (10) days' notice to the Board, stating the information desired, the purposes of the request, and the use to be made of such information. If the compilation of the requested information is not reasonably feasible, the Board shall so advise Local Government and may decline to provide the requested information.

b. A listing of every person employed by Local Government that is authorized to request and receive Confidential Information identified in this Agreement must be sent by Local Government to the following designated representative:

Cathy Coffield, Transient Lodging Tax Program Administrator

Contact Email: [cacoffield@ashtabulacounty.us](mailto:cacoffield@ashtabulacounty.us)

c. Local Government shall comply with the requirements of the Ohio Revised Code in the event of a breach of security or disclosure of confidential information.

14. Term. The term of this Agreement shall be from the date it is executed by all parties and until it is terminated by operation of law or by either party, at its discretion upon at least ninety (90) days prior written notice. Prior to the termination date specified in written notice provided under this section, Local Government and the Board will continue to perform their respective duties and obligations of under this Agreement. After the termination date, the Board will cease all collection and other activities under this Agreement, unless prior to the termination date the Board and Local Government agree in writing that the Board may continue actions that are pending or are being collected after judgment or stipulation. In addition, after the termination date the Board will continue to remit to Local Government any Local Taxes received by the Board, after deduction of the Boards's actual costs, until all matters pending on the date of termination have been resolved or collected. The Board shall administer the Local Tax for Local Government beginning January 06, 2026.

15. Default and Remedies. A party shall be in default under this Agreement if it fails to perform any of its duties and obligations under this Agreement, and fails to cure such nonperformance

within ninety (90) days after the other party provides written notice specifying the nature of the nonperformance. If the nonperforming party does not cure its nonperformance, or provide a satisfactory explanation to the other party of its performance under this Agreement, the other party may terminate this Agreement immediately or at a later date specified in written notice provided to the nonperforming party. In addition to termination of this Agreement, in the event of default by a nonperforming party, the other party may pursue any remedies available in law or equity.

16. Notices. All notices, documents, and information shall be sent as follows:

For Board: Cathy Coffield, Transient Lodging Tax Program Administrator

Contact Email: [cacoffield@ashtabulacounty.us](mailto:cacoffield@ashtabulacounty.us)

For Local Government: [Tammy Caya Fiscal Officer /fiscalofficer@genevatownshipohio.gov](mailto:TammyCayaFiscalOfficer/fiscalofficer@genevatownshipohio.gov)

17. Amendments. The provisions of this Agreement shall not be waived, altered, modified, supplemented, or amended, in any manner whatsoever, except by written instrument signed by both parties.

18. Successors and Assigns. This Agreement shall be binding and inure to the benefit of the parties, their successors and assigns.

19. Severability. If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

20. Representations. Each party represents to the other that the making and performance of this Agreement: (a) have been duly authorized by its governing body or official, (b) does not and will not violate any provision of any applicable law, rule, regulation, or order of any court, regulatory commission, board or other administrative agency or any provision of any applicable local charter or other organizational document, and (c) does not and will not result in the breach of, or constitute a default or require any consent under any other agreement or instrument to which the party is bound.



21. Governing Law, Consent to Jurisdiction. This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio. Any claim, action, suit or proceeding (collectively "Claim") between the Board and Local Government regarding the enforcement or interpretation of this Agreement shall be brought and conducted solely and exclusively within the Ashtabula County Court of Common Pleas.

22. Force Majeure. Neither party is responsible for any failure to perform or any delay in performance of an obligation under this Agreement caused by fire, civil unrest, labor unrest, natural causes, or war, which is beyond that party's reasonable control. Each party shall, however, make all reasonable efforts to remove or eliminate such cause of failure to perform or delay in performance and shall, upon the cessation of the cause, diligently pursue performance of its obligation under this Agreement.

23. Counterparts. This Agreement may be executed in counterparts, all of which when taken together shall constitute one agreement, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Agreement so executed constitutes an original.

24. Merger. This Agreement and any exhibits constitute the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements or presentations, oral or written, not specified herein regarding this Agreement. Each party represents that this Agreement, when fully executed and delivered will constitute a legal, valid and binding obligation of the party in accordance with its terms, and that the person signing below is the authorized representative of the party with full power and authority to bind his/her principal to this Agreement.

Ashtabula County Board of Commissioners


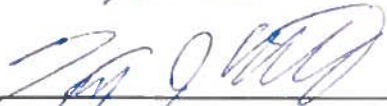
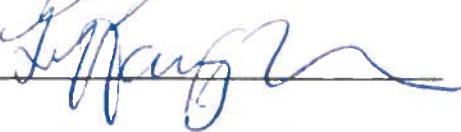
  
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For Local Government

  
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Date: 1/26/26

Date: 1/26/26

Date: 2/11/26

GENEVA TOWNSHIP  
256 NORTH CEDAR STREET  
GENEVA, OH 44041

RESOLUTION 2025-16

**A RESOLUTION AUTHORIZING GENEVA TOWNSHIP TO LEVY AN EXCISE TAX**

**WHEREAS,**

Authorization Language<sup>1</sup>

Ohio Revised Code § 505.56 and 573908 authorize a township to levy an excise tax for any lawful purpose not to exceed three (3) per cent; and

the Board of Trustees, pursuant to R.C. 505.56 and 5739.08, is authorized to levy an excise tax on transactions by which lodging by a hotel is or is to be furnished to transient guests within Geneva Township; and

the Board is further authorized to establish all regulations necessary to provide for the administration and allocation of such a tax;

Intent<sup>2</sup>

the demand for hotel services in the unincorporated portions of Geneva Township has increased; and

the Board of Trustees finds it beneficial for the overall health, safety, welfare, and economic development of Geneva Township to increase township revenue by enacting a hotel lodging tax; and

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**THEREFORE, BE IT FURTHER RESOLVED ....**

**SECTION(s) ... : (these provisions can be (i) listed as sections in the resolution, or (ii) briefly summarized and attached hereto as the full regulations to be incorporated as appropriate)**

**1. Definitions**

Where used in this Resolution and unless otherwise distinctly expressed, the following words and phrases shall have the meanings set out herein:

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<sup>1</sup> Jersey Township, Licking County, Ohio

<sup>2</sup> Colerain Township, Hamilton County, Ohio – [Link w/ Resolution and Tax Regulation Section](#)

- (a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trustee, business trust, receiver, syndicate, or any other group or combination acting as a unit.
- (b) "Fiscal Officer" means the Fiscal Officer of Geneva Township, Ashtabula County, Ohio, or his or her appointed designee.
- (c) "Hotel" means any hotel or motel or other lodging establishment, kept, used, or maintained, where sleeping accommodations are offered to guests, regardless of size or number of rooms used to accommodate guests. The definition of "hotel" used in these Regulations is independent from and has no effect upon other definitions of the term "hotel" used elsewhere in Township documents and/or legislation.
- (d) "Transient guest" means persons occupying a room or rooms for sleeping accommodations in a hotel as defined above for then than thirty (30) consecutive days.
- (e) "Transaction" means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also any amount for which the occupant is liable for the occupancy without any deduction there from whatsoever.<sup>3</sup>
- (f) "Operator" means the person who is proprietor of the lodging establishment, whether in the capacity of owner, lessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this regulation and shall have the same duties and liabilities as his principal. Compliance with the provisions of this regulation by either the principal or the managing agent shall, however, be considered to be compliance by both.<sup>4</sup>
- (g) "Occupancy" means the use or possession, or the right to the use or possession of any room or rooms or space or portion thereof, in any lodging establishment for dwelling, or sleeping purposes. The use or possession or right to use or possess any

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<sup>3</sup> Only listed in Colerain Twp, NOT Harpersfield Twp....

<sup>4</sup> Longer definition to include agents, etc. – from Colerain Twp

room or any suite of connecting rooms as office space, banquet or private dining rooms, or exhibit, sample or display space shall not be considered occupancy within the meaning of this definition unless the person exercising occupancy uses or possesses, or has the right to use or possess all or any portion of such room or suite of rooms for dwelling, lodging or sleeping purposes.

- (h) "Township" and "Geneva Township" can be used interchangeably to mean Geneva Township, Ashtabula County, Ohio.

## **2. Imposition Of Tax**

For the purpose of providing revenue with which to meet the needs of Geneva Township, for the use of the general fund of the Township, an excise tax is hereby levied on transactions by which lodging is, or is to be furnished to transient guests within the areas of Geneva Township.

The tax is three percent (3%) on all transactions paid or to be paid by the transient guest for the lodging. Said tax constitutes a debt owed by the transient guest to Geneva Township, which is extinguished only by payment to the operator as trustee for the Township, or to the Township. The transient guest shall pay the tax to the operator of the lodging establishment at the time payment is made for the transaction. If the transaction is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient guest ceasing to occupy space in the lodging establishment. The operator shall collect from the transient guest the full and exact amount of the tax payable on each taxable lodging.

## **3. Exemption**

No tax shall be imposed under this regulation upon transactions not within the taxing power of the Township under the Constitution or laws of Ohio or the United States.

No exemption claimed under this section shall be granted except upon a claim therefore made at the time rent is collected and under penalty of perjury upon a form prescribed by the Fiscal Officer.

## **4. Prohibition Against False Evidence Of Tax Exempt Status**

No transient guest shall refuse to pay the full and exact tax as required by this Chapter, or present to the operator false evidence indicating that the lodging as furnished is not subject to the tax.

If the transaction is claimed to be exempt, the transient guest must furnish to the operator, and the operator must obtain from the transient guest, a certificate specifying the reason

that he sale is not legally subject to the tax. If no certificate is obtained, it shall be presumed the tax applies.<sup>5</sup>

#### **5. Tax To Be Separately Stated And Charged**

The tax to be collected shall be stated and charged separately from the transaction for the lodging and shown separately on any record thereof, at the time when the occupancy is arranged or contracted and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator, and the tax shall be paid by the occupant to the operator as trustee for and on account of Geneva Township, and the operator shall be liable for the collection thereof and for the tax.

No operator of a lodging establishment shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the transaction, or that, if added, any part will be refunded except in the manner hereinafter provided.

#### **6. Registration**

Within thirty (30) from the adoption of this resolution, or within thirty (30) days after commencing business, each operator of any lodging establishment renting lodging to transient guests shall register said establishment with the Fiscal Officer and obtain from him or her a "Transient Occupancy Registration Certificate" to be at all times posted in a conspicuous place on the premises. Said certificate shall, among other things, state the following:

- (1) The name of the operator;
- (2) The address of the lodging establishment;
- (3) The date upon which the certificate was issued;
- (4) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Geneva Township Lodging Excise Tax Regulations by registering with the Fiscal Officer for the purpose of collecting from transient guests the Lodging Excise Tax and remitting said tax to the Fiscal Officer. This certificate does not constitute a permit."

#### **7. Recording Records<sup>6</sup>**

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<sup>5</sup> Additional section added by Colerain Twp

<sup>6</sup> Only listed in Harpersfield Township Resolution

Each operator shall keep complete and accurate records of lodging furnished, together with a record of the tax collected thereon, which shall be the amount due under this Resolution, and shall keep all invoices, and such other pertinent documents. If the operator furnished lodging of subject to the tax, the operator's records shall show the identity of the transient guest if the sale was not exempted by reason of such identify or the nature of the transaction if exempted for any other reason. Such records and other documents shall be open during business hours for inspection by the Fiscal Officer if the Township or his or her agents and shall be preserved for a period of four (4) years unless the Fiscal Officer in writing consents to their destruction within that period or by any order requesting that such records be kept for a longer period of time.

#### **8. Reporting And Remitting**

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Fiscal Officer, make a return to the Fiscal Officer, on forms provided by him or her, of total rents charged and received and the amount of tax collected for transient occupancies. All claims for exemption from tax filed by occupants with the operator during the reporting period shall be filed with the report. At the time the return is filed, the full amount of the tax collected shall be remitted to the Fiscal Officer.

The Fiscal Officer may establish shorter reporting periods for any certificate holder if he or she deems it necessary in order to ensure collection of the tax and he or she may require further information in the return if such information is pertinent to the collection of the tax. Returns and payments are due immediately upon cessation of business for any reason. All returns and payments submitted by each operator shall be treated as confidential by the Fiscal Officer and shall not be released by him or her except upon order of a court of competent jurisdiction or to an officer or agent of the United States, the State of Ohio, the County of Ashtabula, or in order to comply with requirements of O.R.C. Section 149.43. The Fiscal Officer or his/her designee may conduct such audits as are deemed necessary in order to ensure compliance with these rules and regulations and the imposition and payment of the tax. Audits are an integral part of administering the tax.

#### **9. Failure To Collect And Report Tax, Determination Of Fiscal Officer**

If any operator shall fail or refuse to collect said tax and to make, within the time provided in this regulation, any report and remittance of said tax or any portion thereof required by this regulation, the Fiscal Officer shall proceed in such manner as he or she may deem best to obtain facts and information on which to base his or her estimate of the tax due. As soon as the Fiscal Officer shall procure such facts and information as he or she is able to obtain upon which to base the assessment of any tax imposed by this regulation and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he or she shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this regulation. In

case such determination is made, the Fiscal Officer shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. Such operator may, within ten (10) days after the serving or mailing of such notice, make application in writing to the Fiscal Officer for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the Fiscal Officer shall become final and conclusive and immediately due and payable. If such application is made, the Fiscal Officer shall give not less than five (5) days written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in said notice why said amount specified therein should not be fixed for such tax, interest, and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing, the Fiscal Officer shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen (15) days unless an appeal is taken as provided in Section 12.<sup>7</sup>

#### 10. Penalties and Interest

Any vendor who fails to file a complete return and exempt report, with payment, postmarked on or before the last day of every month, **shall pay a penalty at the rate of ten percent (10%) of any balance due and an additional fine of twenty-five dollars (\$25.00) will be due for not reporting in a timely fashion if your account reaches more than six months of delinquency.**<sup>8</sup>

OR

- (a) Delinquency. Any operator who fails to remit any tax imposed by this regulation within the time required shall pay a penalty equal to \$100 for each taxable period in addition to the tax. Each month shall be considered a separate taxable period.
- (b) Interest. In addition to the previous penalties imposed, any operator who fails to remit any tax imposed by this regulation shall pay interest at the rate per annum prescribed by section 5703.47 of the Ohio Revised Code, on the amount of the tax exclusive of penalties, from the date on which the remittance first became delinquent until paid.
- (c) Penalties During Pendency of Interest of Appeal. No penalty provided under the terms of this regulation shall be imposed during the pendency of any hearing

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<sup>7</sup> Colerain (includes Fiscal Officer discretion – service of past due – appeal and hearing rights – written notice of amounts after hearing)

<sup>8</sup> Harpersfield – only includes penalty language

provided for in this regulation nor during the pendency of any appeal to the Board of Trustees for Geneva Township provided for in Section 11 of this regulation.

- (d) Abatement of Interest and Penalty. In cases where a return has been filed in good faith and an assessment has been paid within the time prescribed by the Fiscal Officer, the Fiscal Officer may abate any charge of penalty or interest or both.<sup>9</sup>

## 11. Appeals

Any operator aggrieved by any decision of the Township Trustees with respect to the amount of such tax, interest and penalties if any, may appeal to the Township Fiscal Officer by filing a notice of appeal with him/her within the statutorily provided appeal period of the serving or mailing of the determination of the tax due (as of the date of this resolution, sixty (60) days pursuant to ORC 5739.13). The Township Trustees shall fix a time and place for hearing such appeal and shall give notice in writing to such operator at their last known place of business. The findings of the Township Trustees shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

## 12. Actions To Collect

Any tax required to be paid by a transient guest under the provisions of this regulation shall be deemed a debt owed by the transient guest to Geneva Township. Any such tax collected by an operator, which has not been paid to Geneva Township, shall be deemed a debt owed by the operator to Geneva Township. Any person owing such a debt to Geneva Township under the provisions of this regulation which debt has

become delinquent, shall be liable to an action brought in the name of Geneva Township, by and through the Ashtabula County Prosecutor, for the recovery of such amount.

## 13. Refunds

- (a) Whenever the amount of any tax, interest, or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the Township under this Resolution it may be refunded as prescribed in sub-paragraphs (b) and (c) of this section provided a claim in writing therefore stating under penalty of perjury the specific grounds upon which the claim is founded.

- (b) The Fiscal Officer of Geneva Township will have discretion to determine whether a refund or credit will be made to the operator.

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<sup>9</sup> Colerain Twp – adds section for penalties and interest

(c) No refund shall be paid under the provisions of this section unless the operator provides sufficient documentation to prove amount of taxes paid were illegally or erroneously collected.

**14. Separability**

If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this regulation or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this regulation or any part thereof.

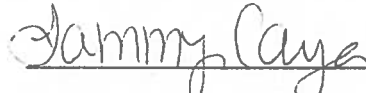
**15. Moneys Received, Where Credited**

The proceeds of the Lodging Excise Tax shall be placed in the General Fund of Geneva Township.

Adopted: 12/10/2025



Tim Mills, Chair



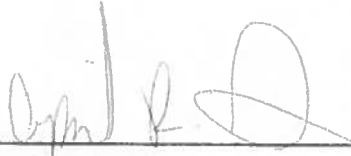
Tammy Caya, Fiscal Officer

Signature Page

AGREEMENT TITLE: TRANSIENT LODGING TAX COLLECTION INTERGOVERNMENTAL AGREEMENT

APPROVED as to Legal Form Only.

Approved by: \_\_\_\_\_



April R. Grabman  
Ashtabula County Prosecutor

Dated: \_\_\_\_\_

1/15/2026

Reviewed by Earl F. Stoll, Assistant Prosecutor

ES