

COMMISSIONERS:

R. A. D. Durbin  
Thomas C. McLarnan  
Allen Stockberger

KNOX COUNTY BOARD OF COMMISSIONERS

117 East High Street, Suite #161  
Mount Vernon, Ohio 43050

Telephone : 740-393-6703 Fax: 740-393-6705

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www.knoxcountyohio.org



CLERK/ADMINISTRATOR

Rochelle Shackle

December 6, 2001

**RESOLUTION - APPROVE THE KNOX COUNTY LODGING TAX TO  
APPLY TO TRANSACTIONS IN ESTABLISHMENTS THAT CONTAIN  
FEWER THAN FIVE ROOMS USED FOR THE ACCOMMODATION OF  
GUEST - 1108-2001**

Mr. McLarnan moved the adoption of the following resolution:

WHEREAS, Ohio Revised Code (ORC) section 5739.024 (G), as enacted by House Bill 94 of the 124<sup>th</sup> General Assembly, authorized a board of county commissioners to adopt a resolution specifying that, for purposes of any lodging tax that may be imposed by the board under ORC section 5739.024 or division (C) of ORC section 5739.02, "hotel," as otherwise defined in ORC section 5739.01, includes establishments in which fewer than five rooms are used for the accommodation of guests; and

WHEREAS, the Knox County Board of Commissioners currently imposes a lodging tax of 3% on transactions that occur at hotels within the jurisdiction of the county; and

WHEREAS, this lodging tax was originally imposed by resolution of the Board of Commissioners on June 28, 1990; and

WHEREAS, it is the intent of the Knox County Board of Commissioners at this time to impose this lodging tax on transactions in establishments in which fewer than five rooms are used for the accommodation of guests; and

WHEREAS, the lodging tax to which these transactions would be subject was imposed by the board before the date on which this resolution is adopted; THEREFORE BE IT

RESOLVED, that the Knox County Board of Commissioners hereby authorizes, for purposed of the Knox County lodging tax, that the definition of "hotel" will include establishments in which fewer than five rooms are used for the accommodation of guests; and be it further

RESOLVED, that the Knox County Board of Commissioners hereby authorizes, for purposed of the Knox County lodging tax, that the definition of "hotel" will include establishments in which fewer than five rooms are used for the accommodation of guests; and be it further

RESOLVED, that lodging tax shall be collected and remitted by those establishments in accordance with the applicable provisions of the ORC and with the rules and regulations adopted by this Board, and be it further

RESOLVED, that this resolution shall become effective on the 30<sup>th</sup> day after the day of its adoption and that on that date, the Knox County lodging tax shall be extended to transactions in establishments in which fewer than five rooms are used for the accommodations of guests, and be it further

RESOLVED, that all formal actions of the Board relating to the adoption of this Resolution were taken in an open meeting of the Board in compliance with all legal requirements of the ORC section 121.22, the Sunshine Law and be it finally

RESOLVED, that certified copies of this Resolution shall be forwarded by the Clerk/Administrator of this Board to the County Auditor, the Knox County Visitors and Convention Bureau and the County Commissioners Association of Ohio (CCAO).

Mr. Stockberger seconded the adoption of the foregoing resolution and upon roll call, the vote resulted as follows:

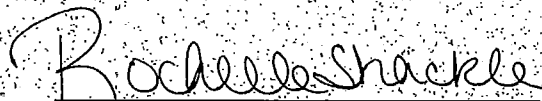
Mr. Durbin, Aye.

Mr. McLarnan, Aye.

Mr. Stockberger, Aye.

CERTIFICATE

I, Rochelle Shackle, Clerk/Administrator of the Board of Knox County Commissioners, hereby certify that the foregoing resolution was adopted by said Board at a regular session held on December 6, 2001, and entered into Commissioner's Journal No. 35.



Rochelle Shackle, Clerk/Administrator  
Knox County Commissioners.

Address all Communications to the Clerk of the Board

**KNOX COUNTY BOARD OF COMMISSIONERS**  
110 East High Street  
MOUNT VERNON, OHIO 43050



Commissioners:  
Cedric Coonfare  
Robert D. Durbin  
Allen Stockberger

TELEPHONE 614-393-6703  
FAX 614-393-6806

XXXXXXXXXX  
Rochelle Shackle, Clerk

December 30, 1996

**RESOLUTION - SET LOCAL SHARE OF LODGING  
FEE AT ONE PERCENT (1%)  
EFFECTIVE JANUARY 1, 1997**

Mr. Stockberger moved the adoption of the following resolution:

BE IT RESOLVED, that the Board of Knox County Commissioners sets the local share of the lodging fee at one percent (1%) of the net amount after deduction of Knox County Auditor's fees payable to local governments effective January 1, 1997.

Mr. Durbin seconded the adoption of the foregoing resolution.


DISCUSSION: Mr. Stockberger noted that Mr. Durbin requested Pat Crow from the Visitor's Bureau research the matter and determined that most other counties have set the 1% amount. Some of the receiving local governments give the same back to the Visitor's Bureau but it is up to their discretion.

Upon roll call, the vote resulted as follows:

Mr. Coonfare, Absent  
Mr. Durbin, Aye  
Mr. Stockberger, Aye

CERTIFICATION

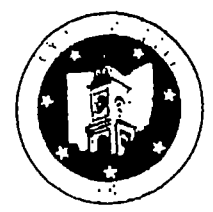
The above resolution was adopted at a regular session of the Board of Knox County Commissioners held on Monday, December 30, 1996, and entered into Commissioners' Journal No. 26.

  
Rochelle Shackle, Clerk  
Board of Knox County Commissioners

NOV 12 REGU

Address all Communications to the Clerk of the Board

**KNOX COUNTY BOARD OF COMMISSIONERS**  
110 East High Street  
MOUNT VERNON, OHIO 43050



Joan Dalley, Clerk

Commissioners:  
Richard K. Mavis  
Donald A. Yauger  
Shirley W. Fletcher

TELEPHONE 614-393-6703  
FAX 614-393-6808

November 7, 1991

RESOLUTION - AMEND RESOLUTION ON BED TAX, SO THAT THE  
PENALTY FOR LATE PAYMENT IS 1½% PER MONTH,  
EFFECTIVE NOVEMBER 7, 1991 - 652-91

Mr. Mavis moved the adoption of the following resolution:

BE IT RESOLVED, that the Board of Knox County Commissioners amends  
Resolution 370-90 dated June 28, 1990, implementing the Knox County  
lodging tax, so the penalty for late payment is charged at 1½% per  
month, effective November 7, 1991.

Mrs. Fletcher seconded the adoption of the above resolution and upon  
roll call, the vote resulted as follows:

Mr. Yauger, Aye  
Mr. Mavis, Aye  
Mrs. Fletcher, Aye

CERTIFICATION

The above resolution was adopted at a regular session of the Board  
of Knox County Commissioners held on Thursday, November 7, 1991 and  
entered into Commissioners' Journal No. 19.

*Joan Dalley*  
Joan Dalley, Clerk  
Board of Knox County Commissioners

A RESOLUTION ESTABLISHING NECESSARY REGULATIONS  
FOR THE ADMINISTRATION AND ALLOCATION OF THE  
KNOX COUNTY LODGING EXCISE TAX, HERETOFORE ENACTED  
ON JUNE 28, 1990

Mr. Yauger moved the adoption of the following resolution:

WHEREAS, pursuant to the provisions of Ohio Revised Code Section 5739.024, (A) on the 28th day of June, 1990, the Board of County Commissioners, Knox County, Ohio, enacted a Resolution levying a Three Percent (3%) excise tax upon all transactions within Knox County, Ohio, wherein lodging by a hotel is or is to be furnished to transient guests, said tax becoming effective on the 1st day of August, 1990; and

WHEREAS, by virtue of said Ohio Revised Code, Section 5739.024, said Board of County Commissioners is given express authority to establish all regulations for the administration and allocation of said excise tax; and

WHEREAS, said Board of County Commissioners is now desirous of establishing and enacting such regulations with respect to said excise tax;

NOW THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, Knox County, Ohio, that the following regulations shall govern and control the administration and allocation of the above-mentioned Three Percent (3%) excise tax upon lodging furnished by a hotel for transient guests, to-wit:

SECTION 1. TITLE

This Code of Regulations shall be known and may be cited and referred to as the Knox County Hotel Lodging Excise Tax Code of Regulations.

SECTION 2. DEFINITIONS

As used in the following Sections of the Knox County Hotel Excise Tax Code of Regulations:

(A) "Board" means the Board of County Commissioners of Knox County.

(B) "Auditor" means County Auditor and any of his assistants designated to assist in administering and enforcing the collection of the hotel lodging excise tax herein levied and imposed.

(C) "Person" means individuals, partnerships, corporations, receivers, assignees, trustees in bankruptcy, estates, firms, associations, joint ventures, clubs, societies, and combinations of the foregoing in any form.

(D) "Hotel", as defined in Section 5739.01(M), Ohio Revised Code, which means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests, in which five (5) or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures.

(E) "Transient guest(s)", as defined by Section 5739.01(N), Ohio Revised Code, which means person(s) occupying a room or rooms for sleeping accommodation for less than thirty (30) consecutive days.

(F) "Lodging" means one (1) or two (2) or more connecting rooms in which sleeping accommodations are provided for a transient guest(s).

(G) "Consumer" means the person, whether or not a guest, who pays or is obligated to pay the rent for the lodging of transient guest(s) in a hotel.

(H) "Rent" means the aggregate value of money or anything paid or delivered or promised to be paid or delivered for hotel lodging, without any deduction for the cost of labor, service, property used, interest discount paid or allowed after the price is paid or agreed to be paid, or any other expense. "Rent" does not include: (1) Amounts refunded for lodging not used when the full rent and tax are refunded by cash or credit; nor (2) cash discounts allowed at the time the lodging is furnished or contracted to be furnished.

(I) "Tax" means unless otherwise specified, the tax levied and imposed hereby.

(J) Should the statutory definitions of (D) and (E) above be hereinafter amended by the General Assembly, the amended definitions shall be hereby adopted, for purposes of this excise tax, without further Board action.

SECTION 3. LEVY OF TAX; WHEN COLLECTABLE; EXEMPTIONS;

PRESUMPTION

(A) An excise tax is hereby levied and imposed upon each transaction in Knox County by which lodging is or is to be furnished by a vendor to a transient guest or guests, at the rate of three (3%) percent of the rent for each such transaction, on and after August 1, 1990.

(B) The tax applies and is collectable when the lodging is furnished, regardless of the time when the rent is paid or delivered.

(C) Lodging provided by an I.R.C. 501 (c)(3) Organization shall be exempt from the collection of tax provided that the facility used for lodging is primarily used to house students during the year.

(D) Except as provided in Section C above, it is presumed that all rents for hotel rooms in the County are subject to the tax until the contrary is established.

(E) The tax is not a part of the rent and shall be separately stated as such on every rent invoice, bill, statement or other written charge therefor.

SECTION 4. LIABILITIES OF VENDOR AND CONSUMER; CERTIFICATE OF

EXEMPTION

(A) The tax is imposed upon and shall be paid by the consumer to the vendor as trustee solely for the benefit of Knox County, and each vendor as such trustee shall collect from the consumer the full and exact amount of the tax payable on each taxable transaction in the manner and at the times provided as follows:

(1) If the price is, at or prior to the transaction, paid in cash, check, draft or money order by the consumer to the vendor, the vendor shall collect the tax with and at the same time as the price.

(2) If the price is otherwise paid or to be paid, the vendor shall, at or prior to the furnishing of the lodgings, charge the tax to the account of the consumer, which amount

shall be collected by the vendor from the consumer in addition to the price.

(B) Each such transaction shall be reported on, and the amount of the tax applicable thereto shall be remitted with, the return for the period in which the transaction occurs and the amount of the tax shall become a legal charge in favor of the vendor and against the consumer.

(C) To the extent the vendor fails to collect the tax from the consumer upon each taxable transaction or, having collected the tax, fails to return and remit the same when due, the tax is hereby imposed and levied upon the vendor. This paragraph does not affect any duty of a vendor nor the liability of any consumer to pay the tax, both as imposed upon each hereunder; but any payment of tax by the vendor or the consumer reduces the liability of the other to the County to the extent of the payment.

SECTION 5: RETURNS; WHEN DUE; REMISSION OF PENALTIES; PROCEDURE THEREON; FAILURE TO FILE; FORM

(A) For each month that the tax is due, beginning with the month of September, 1990, and for each month thereafter, each vendor shall, on or before the 20th day of the first month following the enactment of the tax, and thereafter, make and file a full and complete return in triplicate with the Auditor, on the form prescribed and set forth below, showing all the information required therein, including the amount of tax required to be collected from the consumer and the amount of tax due from the vendor to the County.

(B) Upon application of the vendor, in writing and for good cause shown, the Auditor may extend the time for making and filing returns and may remit any part of the penalties which may be due hereunder.

(C) Such return shall be filed by mailing the same in triplicate to the Auditor, together with the payment of the amount of tax shown to be due thereon plus penalty and interest.



(D) Upon receiving the same, the Auditor shall promptly stamp or otherwise mark on all copies the date received and the amount of payment received and shall immediately transmit one (1) copy so stamped or marked and the payment received to the County Treasurer, and one (1) copy so stamped and marked to the County Commissioners.

(E) Any vendor who fails to file a complete return as required hereby shall, for each day he so fails, forfeit and pay into the County Treasury the sum of One Dollar (\$1.00) as revenue arising from the tax, and such may be collected by assessment in the manner provided herein.

(F) The form of the return is hereby prescribed as follows and the instructions contained therein and the information required thereon are deemed to be a part hereof as fully as if set forth herein. However, the form prescribed on Page 6 is intended only to be a guide. If the Knox County Auditor desires to create his own Form for reporting the bed tax, then such Form shall be the official form used to report such tax.

*Americal  
so that the  
quality for late  
payment is  
1/2% per  
month  
Effective  
Nov. 7, 1991*

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C O U N T Y O F K N O X

HOTEL OPERATORS OCCUPANCY TAX RETURN

TAX DUE BY \_\_\_\_\_

HOTEL NAME AND ADDRESS	PARCEL NUMBER	TAX DISTRICT
1. TOTAL NON-TRANSIENT ROOMS A _____ TOTAL NON-TRANSIENT GUESTS B _____		
2. TOTAL TRANSIENT ROOMS A _____ TOTAL TRANSIENT ROOMS B _____		
3. GROSS ROOM SALES FOR MONTH.....\$ _____		
4. EXEMPT SALES NON-TRANSIENT GUESTS.....\$ _____		
5. NET TAXABLE SALES (Line 3 less Line 4).....\$ _____		
6. TAX DUE (Enter 3% of Line 5).....\$ _____		
7. CREDIT OR DEBIT(Over/under paym't in prior month)\$ _____		
8. TOTAL TAX DUE (Total of Lines 6 and 7).....\$ _____		

I DECLARE THAT THE INFORMATION CONTAINED IN THIS RETURN, TO THE BEST OF MY KNOWLEDGE, IS TRUE, CORRECT AND COMPLETE.

SIGNED \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

MAKE CHECK, DRAFT OR MONEY ORDER  
PAYABLE TO: KNOX COUNTY TREASURER

MAIL ORIGINAL AND TWO COPIES OF COMPLETED  
RETURN WITH REMITTANCE TO:

KNOX COUNTY AUDITOR'S OFFICE  
106 EAST HIGH STREET  
MOUNT VERNON, OH 43050

SECTION 6. ASSESSMENTS; LIABILITIES OF VENDOR AND CONSUMER

(A) If any vendor collects the tax and fails to remit the same to the County as provided herein he shall be personally liable for any amount collected which he failed to remit. The Auditor may make an assessment against the vendor.

SECTION 7. MAINTENANCE AND INSPECTION OF RECORDS; ASSESSMENTS

(A) The burden of proof rests upon each vendor to show what part, if any, of his gross receipts from hotel room rents are not taxable, and for such purpose each vendor shall maintain and keep complete and accurate records of rents, together with a record of the tax collected thereon, which shall include:

(1) Primary records such as all guest or rent registers, rent invoices, statements or bills, rent payments and/or refunds thereon, room rate sheets or cards of prices per day of each room as required by Section 3731.16, Ohio Revised Code, receipts of taxes collected, copies of the appropriate schedule of Federal income tax returns, Ohio sales tax returns and tax returns to local subdivisions having a hotel lodging excise tax identical or substantially similar to the tax imposed hereby, as filed by the vendor, exemption certificates, tax payment receipts, cash register tapes and all other pertinent documents; and

(2) Secondary records such as bank deposit receipts and day books, journals, or any other records in which accumulated data by the vendor, which must be supported by complete detailed records from which such data was accumulated.

(B) Guest or rent invoices, statements or bills, and cash register tapes for taxable rents must have the total taxable rent and the tax charged and/or collected separately stated thereon, which amounts are to be accumulated and recorded in a secondary record.

(C) Rent invoices, statements or bills must also clearly show the length of stay, in terms of consecutive days, for each guest.

(D) All such records must be preserved for a period of four (4) years unless the Auditor consents, in writing, to their destruction within that period, or by order requires that they be kept for a longer period; provided, however, that any such records need no longer be preserved after an assessment for additional tax has been made and paid, with all penalties and interest thereon, for the period involved in such assessment, but a copy of such paid assessment shall be maintained for four (4) years following the period include in such assessment.

(E) All such records and documents shall be open during regular business hours to inspection of the Auditor who shall review, investigate, examine and audit any of such records of any vendor from time to time to determine if the proper tax has been returned and remitted. In connection with such investigation, he may interview the vendor, his agents and employees and take written statements therefrom under oath pursuant to the power conferred upon the Board of County Commissioners by Section 305.21, Ohio Revised Code. If his investigation of such complete records reveals that any tax or additional tax should properly have been returned and remitted by the vendor, he shall make an assessment of such tax or additional tax in the manner provided in Paragraph (G) hereof, infra, provided that if the Auditor is satisfied that the failure to return said tax or additional tax when due was cause by unintentional or immaterial error, mistake or omission, he shall not impose the penalty.

(F) If any vendor fails to maintain complete primary sales records, accurately reflecting the total rents subject to the tax and of the tax due thereon, or which may be utilized in verifying the accuracy of the figures reflected in his secondary records and/or reported on his tax returns filed hereunder, the Auditor will use one of the following methods for such verification:

(1) Determine the total amount of all rents, less rental refunds when the full tax has also been refunded either in cash or by credit, as the facts may require, based upon any information in his possession.

(2) Determine the taxable and non-taxable rents, or the ratio of taxable rents to total rents, or both, as the fact may require, based upon any information in his possession.

The above described determinations may be based upon a sampling or test checks of the vendor's business activity for a representative period, or other information relating to the rental of rooms made by such vendor. The Auditor may make the same determination where the facts in his possession reasonably lead him to believe that the amount of tax required to be collected is or should be greater than the amount remitted by the vendor.

(G) If any vendor:

(1) Fails to maintain complete records, as required hereby; or

(2) Fails or refuses to permit the Auditor to inspect any records; or

(3) Refuses to permit the Auditor to sample or test check his business activity; or

(4) Having filed a return or returns, misrepresents or fails to disclose, any material fact or figure thereon; or

(5) Having collected the tax, fails to remit the same when due; or

(6) Fails to remit the correct amount of tax or interest thereon when due; or

(7) Fails to file a full and complete return when due:

The Auditor shall determine the proper amount of tax by any of the means set forth hereinabove; the tax as so determined will be deemed to be the tax collected by such vendor during the entire period of time under review; and the Auditor shall make an assessment of such amount of tax based upon such determination, less the tax paid during such period, if any; (a) plus interest thereon at the rate of six (6%) percent per annum, computed from the time the amounts of tax assessed should have been paid; (b) plus a penalty of fifteen (15%) percent of the amount of the assessment of tax.

(H) No assessment, however, shall be made or issued against vendor or consumer for any tax more than four (4) years after the return day for the period in which the taxable transaction giving rise to the assessment of the tax occurred, or after the return for said period was filed, whichever is later.

(I) 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 Auditor shall be treated as confidential by the Auditor and the Board and shall not be released by them 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 Knox County, which levies a tax pursuant to Section 5739.024(B), Ohio Revised Code.

SECTION 8. PROCEDURE FOLLOWING ASSESSMENT; APPEALS

(A) Each assessment shall be in writing stating clearly the reasons and basis therefor, upon forms adopted by the County Auditor.

(B) In each case of an assessment, the County Auditor shall give to the assessee written notice thereof to be served personally or by certified mail, return receipt requested, along with a copy of the written assessment.

(C) Unless the assessee, within thirty (30) days after service thereof, files with the Board a petition for reassessment in writing addressed to the Board and verified under oath by the assessee or his duly authorized agent having knowledge of the facts and setting forth with particularity the items of assessment objected to, together with the reasons for such objections, the assessment shall become final and the amount thereof shall be deemed a debt due and payable to the County, whereupon the Board shall cause to be filed a civil action in the name of the Board for judgment in the amount of the assessment, including penalties and interest added thereto under the provisions hereof.

(D) When a petition for reassessment is timely filed, the Board shall assign a time and place for hearing the same and shall notify the petitioner thereof by certified mail. Notice of the decision of the Board upon the petition after hearing shall be served upon the petitioner by certified mail and deposited in the United States mail on the date of the entry of the decision in its journal.

(E) If aggrieved by the decision of the Board, the petitioner may appeal to the Court of Common Pleas pursuant to Section 307.56, Ohio Revised Code.

(F) When the merits of the assessment or any part thereof is finally adjudicated, the Auditor shall proceed to collect the same as in Paragraph (C) hereof upon the failure of a petition for reassessment.

(G) All monies collected upon assessments including penalties and interest thereon shall, when received by the County, be considered as revenue arising from the tax.

#### SECTION 9. LIABILITY OF OFFICERS AND AGENTS

If any person, other than an individual required to file returns and to remit the tax, fails for any reason to make such filing or payment, its officers, partners, or managing agents, or employees having control or supervision of, or charge with the responsibility of, filing returns and making payments of tax, shall be personally liable for such failure. The dissolution of such entity shall not discharge its liability for a failure to file returns or remit tax due prior to such dissolution. Such liability may be collected by assessment in the manner provided in this Resolution.

#### SECTION 10. SALE OF ENTIRE BUSINESS; SUCCESSOR LIABLE FOR TAXES AND PENALTIES DUE

If a vendor liable for the tax sells his business or quits his business, the taxes, interest and penalties imposed hereby on taxable rents made prior to that time shall become due and payable

immediately, and such person shall make a final return within fifteen (15) days after the date of selling or quitting business. His successor shall withhold a sufficient amount of the purchase money to cover the amount of such taxes, interest and penalties due and unpaid until the former owner produces a receipt from the Auditor showing that the taxes, interest and penalties have been paid, or a certificate indicating that no taxes are due. If the purchaser of the business fails to withhold purchase money, he shall be personally liable for the payment of the taxes, interest and penalties accrued and unpaid during the operation of the business by the former owner.

SECTION 11. REFUND OF TAXES ERRONEOUSLY PAID

A written claim for refund of taxes erroneously paid may be filed in writing with the Auditor for a vendor within ninety (90) days from the date claimant ascertains that the payment was erroneous, but not later than four (4) years from the date of such payment.

Such claim must show that the tax was remitted to the County and that if it was collected from the consumer, the claimant has either reimbursed himself from the consumer or will hold such refund in trust for the benefit of the consumer.

The Auditor shall promptly determine the amount of the refund due (adding thereto interest at six (6%) percent per annum from the date of the overpayment) and whether an unpaid liability for tax against the claimant for the payment of tax currently exists, in which case, such refund, if allowed, plus interest, or to the extent allowed, shall be applied against such current liability to the full extent of the latter. The Auditor shall certify that excess amount of refund allowed or the full amount, as the case may be, and shall draw his warrant for such certified amount on the County Treasurer in favor of the claimant. The County Treasurer shall pay such amount from any monies to the credit of the appropriate hotel lodging excise tax account of the County Undivided General Tax Fund.



If, however, the Auditor's decision on a claim for refund is to award less than the full amount claimed, his decision shall be treated in the same manner as an assessment under Section 8 hereof and the aggrieved claimant and the County shall have all the rights, remedies and duties as set forth in said Section 8 as upon as assessment; but the Auditor shall withhold his certification until the merits of the claim have been finally adjudicated.

Mrs. Fletcher seconded the adoption of the foregoing motion, and upon roll call, the vote resulted as follows:

Mr. Mavis - Aye

Mr. Yauger - Aye

Mrs. Fletcher - Aye

Signed in the presence of:

Joan Dailey

Edith Lairchild

Joan Dailey

Edith Lairchild

Joan Dailey

Edith Lairchild

KNOX COUNTY COMMISSIONERS

BY: Richard K. Mavis  
Richard K. Mavis, President

BY: Donald A. Yauger  
Donald A. Yauger, Member

BY: Shirley A. Fletcher  
Shirley A. Fletcher, Member

County Commissioners of Knox  
County, Ohio  
110 East High Street  
Mount Vernon, OH 43050

**KNOX COUNTY BOARD OF COMMISSIONERS**

110 East High Street  
MOUNT VERNON, OHIO 43050

TELEPHONE 614-393-8703  
FAX 614-393-6806



Commissioners:  
Cedric Coonfare  
Robert D. Durbin  
Allen Stockberger

XXXXXXXXXX  
Rochelle Shackle, Clerk  
Rochelle Shackle

December 30, 1996

**RESOLUTION - SET LOCAL SHARE OF LODGING  
FEE AT ONE PERCENT (1%)  
EFFECTIVE JANUARY 1, 1997**

Mr. Stockberger moved the adoption of the following resolution:

BE IT RESOLVED, that the Board of Knox County Commissioners sets the local share of the lodging fee at one percent (1%) of the net amount after deduction of Knox County Auditor's fees payable to local governments effective January 1, 1997.

Mr. Durbin seconded the adoption of the foregoing resolution.

DISCUSSION: Mr. Stockberger noted that Mr. Durbin requested Pat Crow from the Visitor's Bureau research the matter and determined that most other counties have set the 1% amount. Some of the receiving local governments give the same back to the Visitor's Bureau but it is up to their discretion.

Upon roll call, the vote resulted as follows:

Mr. Coonfare, Absent  
Mr. Durbin, Aye  
Mr. Stockberger, Aye

CERTIFICATION

The above resolution was adopted at a regular session of the Board of Knox County Commissioners held on Monday, December 30, 1996, and entered into Commissioners' Journal No. 26.

Rochelle Shackle  
Rochelle Shackle, Clerk  
Board of Knox County Commissioners

Township  
Y045-000