

## **RESOLUTION NO. 2021 - 35**

### **A RESOLUTION AUTHORIZING GOLF MANOR TO WITHDRAW AS A MEMBER OF THE LITTLE MIAMI JOINT FIRE AND RESCUE DISTRICT, APPROVING AN ASSET ALLOCATION AGREEMENT AND DECLARING AN EMERGENCY**

**WHEREAS**, pursuant to R.C. § 505.371, the Village of Golf Manor through Village Council did elect to join as a Member of the Little Miami Joint Fire and Rescue District and to execute a Membership Agreement effective January 1, 2018; and

**WHEREAS**, pursuant to R.C. § 505.371, the Village is authorized to withdraw as a Member of the District by taking legislative action, which withdrawal can be effective on or after the first day of January of the year following adoption of the Resolution of Withdrawal; and

**WHEREAS**, after a careful study of alternatives for providing fire protection and emergency medical services for the Village of Golf Manor, the Administration has recommended and Council has agreed that the Village would be better served by transitioning such services to the Deer Park Silverton Joint Fire District, and the Deer Park Silverton Joint Fire District has tendered a Fire Protection Agreement to the Village to begin such services March 1, 2022, which Fire Protection Agreement Council separately shall authorize contemporaneous with the approval of this Resolution; and

**WHEREAS**, pursuant to R.C. § 505.371(D), upon withdrawing from the District, the Hamilton County Auditor is to allocate the assets and liabilities of the District among the withdrawing Member and the District according to their proportionate tax duplicate values; and

**WHEREAS**, the Village Administration separately has negotiated an Agreement for the Allocation of Assets and Apportionment of Indebtedness, a copy of which is attached hereto, and Council has been asked to recommend with this Resolution that such Agreement be approved and submitted to the Hamilton County Auditor to be implemented to facilitate this transition.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the Village of Golf Manor, Hamilton County, Ohio, that:

**SECTION I.** Council does hereby withdraw from the Little Miami Joint Fire and Rescue District effective 11:59:59 PM February 28, 2022. Notice shall be appropriately given to the Little Miami Joint Fire and Rescue District and all other supporting agencies that this withdrawal shall be effective as of that date and time.

**SECTION II.** Council does hereby approve an Agreement for Allocation of Assets and Apportionment of Indebtedness in the substance and form of such Agreement as attached hereto as Exhibit A. The Village Administrator is authorized to execute the final Agreement with the Little Miami Joint Fire and Rescue District and to submit such signed Agreement to the Hamilton County Auditor requesting its approval for the Allocation of Assets and Indebtedness pursuant to R.C. § 505.371(D).

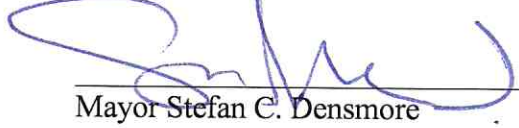
**SECTION III.**

Council does recommend that a separate Committee or Commission be convened with neighboring jurisdictions in eastern Hamilton County to study the delivery of Fire and Emergency Medical Services to develop a more efficient model for delivery of such services, to avoid redundancy and to prevent gaps in service. Council believes the residents of the Village of Golf Manor and residents in surrounding jurisdictions may be serviced more efficiently and long-term by having a joint plan implemented among various jurisdictions.


**SECTION IV.**

To efficiently transition Fire protection and Emergency Medical Services, and to leave no gaps in such services with the effective withdrawal from the Little Miami Joint Fire and Rescue District and the simultaneous transition to the Deer Park Silverton Joint Fire District, this Resolution is hereby declared to be an emergency measure necessary to preserve the public health, safety and welfare, and it shall take effect immediately upon passage.

PASSED this 8th day of November, 2021.

  
Mayor Stefan C. Densmore

ATTEST:

  
Paula Burgin, Assistant Clerk

APPROVED AS TO FORM:

  
Terrence M. Donnellon, Solicitor

**AGREEMENT FOR THE ALLOCATION OF ASSETS AND APPORTIONMENT OF  
INDEBTEDNESS OF THE LITTLE MIAMI JOINT FIRE AND RESCUE DISTRICT**

This Agreement for the Allocation of Assets and Apportionment of Indebtedness of the Little Miami Joint Fire and Rescue District ("Agreement") is made and entered into as of the latest date specified in the signatures below by and between the **Village of Golf Manor, Ohio**, an Ohio municipal corporation ("Golf Manor") and the **Little Miami Joint and Fire Rescue District**, a joint Fire District of the State of Ohio organized under R.C. § 505.371 ("District") (collectively, the "Parties").

WHEREAS, Golf Manor did vote to join and did execute a Membership Agreement with the District effective January 1, 2018 to enable Golf Manor to become a Member of the District and to be served by the District pursuant to R.C. § 505.371; and

WHEREAS, pursuant to R.C. § 505.371, Golf Manor has passed Resolution No. \_\_\_\_\_ under which Council for the Village of Golf Manor has elected to withdraw as a Member of the District effective March 1, 2022; and

WHEREAS, upon Golf Manor's election to withdraw from the District, pursuant to R.C. § 505.371(D) the Village ceases to be a part of the District effective upon the withdrawal date, and the power of the District to levy a tax upon taxable property within Golf Manor terminates; and

WHEREAS, pursuant to R.C. § 505.371(D), upon withdrawing from the District the County Auditor is required to ascertain, apportion and order a division of the assets of the District, including funds on-hand, which would include the funds in any ambulance and emergency medical services funds, monies and taxes in the process of collection (except for taxes levied for the payment of indebtedness), credits, and real and personal property,

which allocation shall be made either in money or in-kind property on the basis of the valuation of the respective tax duplicates of the withdrawing municipal corporation and the remaining territory of the Joint Fire District; and

WHEREAS, based upon the available evaluations from the Hamilton County Auditor, the Parties have determined that Golf Manor's proportionate share of assets and liabilities is Twenty-Two and Sixty-Nine one hundredths percent (22.69%); and

WHEREAS, to facilitate Golf Manor's withdrawal from the District and to facilitate Golf Manor entering into a contract for substitute fire services, the Parties among themselves have reached an agreement upon the Allocation of Assets and liabilities consistent with R.C. § 505.371(D), which agreed Allocation is embodied within this Agreement; and

WHEREAS, this Agreement has been approved by both the Council of the Village of Golf Manor in conjunction with voting to withdraw from the District, and the District in conjunction with accepting Golf Manor's notice and planning for the future financial stability of the District; and

WHEREAS, the Parties agree to jointly advocate to the Hamilton County Auditor to accept this Agreement and approve this Agreement to permit the Allocation of Assets and liabilities, and to secure the financial stability of both the District and Golf Manor, and to support uninterrupted continuing service for Golf Manor upon Golf Manor's withdrawal from the District.

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein, which the Parties agree are good and valuable consideration, the Parties agree as follows:

1. **Allocation of Tangible Personal Property.** Except as otherwise provided herein, the Parties agree that all Tangible Personal Property located either within Station 47 in the Village of Golf Manor, from which the District services Golf Manor and surrounding jurisdictions, and all Tangible Personal Property located within Station 66 in the Village of Fairfax which services Fairfax and portions of Columbia Township, shall remain the property of the District. Provided, however, as a part of the Allocation of Assets, the District shall transfer to Golf Manor all right, title and interest to the 2008 S4 Horton F350 currently located in Station 47. Such transfer shall occur on or before March 1, 2022 to facilitate Golf Manor's transition for fire and emergency medical service to the Deer Park Silverton Joint Fire District. The value of this 2008 Horton vehicle has been established at Ten Thousand Dollars (\$10,000.00) and shall be deducted herein as provided in Paragraph 7 entitled *Cash Distribution/Deferred Payment*. Additionally, that Tangible Personal Property, as identified on **Exhibit A** attached hereto, retained by the District shall be sold by the District, and 22.69% of the net proceeds from such sales shall be paid by the District to Golf Manor within thirty (30) days of the sale of such Tangible Personal Property. The District shall use reasonable diligence to place such Tangible Personal Property for sale consistent with Ohio law. Until such sale is complete, the District shall be entitled to continue to use and/or store such Tangible Personal Property at Station 47 to facilitate the salvage sale. Provided, however, that any Tangible Personal Property which has not been sold and removed from Station 47 by July 31, 2022 shall be removed by the District from Station 47 and sold as reasonably practical on or before September 1, 2022. In allowing the storage of such Tangible Personal Property at Station 47 after withdrawing from the District, Golf Manor shall have no responsibility to repair,

maintain or to secure such Tangible Personal Property as it shall remain the property of the District, and it shall be the District's responsibility to appropriately store and maintain such Tangible Personal Property until a sale is complete.

In determining the allocation of Tangible Personal Property to be applied to the Cash Distribution/Deferred Payment under Paragraph 7, the Parties agree to the following calculation:

Total value of Tangible Personal Property within the District as of December 31, 2021:	\$320,132.47
Value of Tangible Personal Property to be salvaged and sold:	<u>\$109,979.28</u>
Total Value of Tangible Personal Property to be allocated:	\$210,153.19
Golf Manor's proportionate share of Tangible Personal Property to be allocated and not sold (22.69%):	\$ 47,683.76
Allocation for Cash Distribution/Deferred Payment:	\$ 47,683.76
2008 S4 Horton F350:	<u>(\$ 10,000.00)</u>
Cash to be added to Distribution formula:	\$ 37,683.76

2. **Station 66 Value.** The Parties have agreed that in the Allocation of Assets the allocation value of Station 66 shall be set at One Million Eight Hundred Thirty Seven Thousand Seven Hundred Eighty Dollars (\$1,837,780.00), which is the current market value listed by the Hamilton County Auditor. Based upon this value, Golf Manor shall be allocated in the Cash Distribution/Deferred Payment noted in Paragraph 7 below the sum

of Four Hundred Sixteen Thousand Nine Hundred Ninety Two Dollars and Twenty Eight Cents (\$416,992.28).

3. **Cash Balance.** The Parties agree that all funds on deposit with the District at the close of business December 31, 2021, including the General Fund, Ambulance and EMS Fund and Debt Service Fund, shall be considered to be the final Cash Balance. Golf Manor shall receive 22.69% of that final Cash Balance, subject to any debts in the process of being paid, and such allocated Cash Balance shall be added to the Cash Distribution/Deferred Payment as set forth in Paragraph 7 below.

4. **Receivables.** The District has accumulated certain Receivables which are managed and collected through Medicount representing Fire and EMS Services billed by the District. Recognizing that only a portion of such Receivables may be collected by the time of Golf Manor's withdrawal from the District, the Parties agree that in lieu of allocating specific Receivables as of December 31, 2021, Golf Manor will continue to receive 22.69% of all collected Receivables for services rendered by the District prior to December 31, 2021 and collected by the District through June 30, 2022. The District shall provide to Golf Manor effective as December 31, 2021 a list of all Receivables outstanding, and the District shall account to Golf Manor at the close of each month until June 30, 2022 the amount of such Receivables collected. Golf Manor agrees that the total amount of the monthly collectibles shall then be paid by the District to Golf Manor on or before July 31, 2022.

5. **Taxes in the Process of Collection.** As Golf Manor will remain a part of the tax district for the District through December 31, 2021 and real estate taxes collected by the Hamilton County Treasurer in calendar year 2022 represent levies assessed by

the District against property within the District including Golf Manor through calendar year 2021. Except as provided herein, 22.69% of Taxes in the Process of Collection collected in calendar year 2022 shall be paid by the Hamilton County Auditor and/or Treasurer directly to Golf Manor. Such monies shall be paid to Golf Manor in the ordinary course for the settlement of property taxes with a local jurisdiction, and if such monies cannot be paid by the Hamilton County Auditor and/or Treasurer directly to Golf Manor and if they are paid directly to the District for tax year 2021, collection calendar year 2022, the District within thirty (30) days of receipt of such funds shall forward to Golf Manor its proportionate share of such tax collections.

To facilitate Fire Protection and Emergency Medical Services until the withdrawal is complete at 11:59:59 PM February 28, 2022, either the District shall retain or Golf Manor shall pay to the District one twelfth ( $1/12^{\text{th}}$ ) of the Taxes in the Process of Collection for both January and February 2022.

6. **Liabilities.** Other than day-to-day operating expenses which will be paid by the District through the close of calendar year 2021 from the Cash Balance, Golf Manor agrees that it should be liable for its proportionate share (22.69%) of the outstanding loan balance due from the District to the Village of Fairfax as of December 31, 2021. It is anticipated that this loan balance with payments consistent with the schedule for repayment of the Promissory Note will be Three Hundred One Thousand Nine Hundred Seventy Dollars and Sixty Five Cents (\$301,970.65). Golf Manor's proportionate share of such debt (22.69%) equal to Sixty Eight Thousand Five Hundred Seventeen Dollars and Fourteen Cents (\$68,517.14) shall be setoff against the Cash Distribution/Deferred Payment as noted in Paragraph 7 below.

7. **Cash Distribution/Deferred Payment.** The sum of the allocated value of Tangible Personal Property retained by the District and allocated to Golf Manor in its proportionate share, (\$37,683.76), plus the Cash Balance as determined under Paragraph 3 above, plus the sum of Four Hundred Sixteen Thousand Nine Hundred Ninety Two Dollars and Twenty Eight Cents (\$416,992.28) representing the agreed allocation value of Station 66, less the outstanding balance on the debt due for the Fairfax loan as noted in Paragraph 6 above, shall equal the Cash Distribution/Deferred Payment amount due from the District to Golf Manor. This Cash Distribution/Deferred Payment amount does not include monies to be received by Golf Manor from the sale of salvaged Tangible Personal Property as noted in Paragraph 1 above, nor from the collection and processing of Receivables, nor from the Allocation of Taxes in the Process of Collection. This sum, once determined after the reconciliation of the Cash Balances in the First Quarter of 2022, shall be paid in five (5) equal annual installments to Golf Manor commencing March 1, 2022 and continuing March 1 of each calendar year in 2023, 2024, 2025 and 2026. Provided, however, that the installment payments due March 2024 and March 2025 shall be increased by three percent (3%) each.

8. **Termination of Agreement of Lease.** Separately, the Parties entered into an Agreement of Lease effective January 1, 2018, which was to continue for an indefinite period of time ending upon Golf Manor withdrawing as a Member from the District. The Agreement of Lease, according to its Terms, shall continue past March 1, 2022 and continue on a month-to-month basis until such time as the District no longer uses the Leased Premises for Fire Service/Emergency Medical Service or to maintain and store Tangible Personal Property to be sold at salvage sale. The District agrees to give Golf

Manor no less than thirty (30) days' notice of the date it shall vacate the Lease Premises and terminate the Agreement of Lease. Provided, however, the Agreement of Lease and the continuation of the Agreement of Lease shall not continue past August 31, 2022.

9. **Advocacy to the Hamilton County Auditor.** The Parties agree to fully support and to advocate the Hamilton County Auditor for the immediate approval of this Agreement to effectively support Golf Manor's withdrawal from the District and to transition Golf Manor's Fire protection and Emergency Medical Services to the Deer Park Silverton Joint Fire District. The Parties acknowledge that time is of the essence in submitting this Agreement for approval and securing approval by the Hamilton County Auditor.

10. **Miscellaneous.**

A. The Parties represent and acknowledge that in executing this Agreement, they did not rely and have not relied upon any representation or statement made by each other or by any other agents, representatives, or attorneys for each other with respect to the subject matter, basis, or effect of this Agreement.

B. The Parties acknowledge that they have read this Agreement in its entirety and have discussed all aspects of it with their attorneys, and that their agreement to all of its provisions is made freely, voluntarily and with full knowledge and understanding of its content. This Agreement is contractual in nature and deemed to have been drafted by all Parties.

C. Each undersigned individual warrants that he or she is authorized by the entity on whose behalf he or she signs, that he or she is authorized to sign this

Agreement on that Party's behalf, and that such signature shall bind each respective Party to the terms and conditions set forth herein.

D. Except as required by law, this Agreement sets forth the entire agreement between the Parties and fully supersedes any and all prior agreements or understandings, whether oral or written, among the Parties pertaining to the subject matter of this Agreement.

E. There shall be no oral amendment of this Agreement. Any amendment shall be in writing and executed by all Parties.

F. A fax, email, scan, or photocopy of this Agreement shall be deemed an original for all purposes. This Agreement may be executed in counterparts.

**Village of Golf Manor, Ohio,  
an Ohio municipal corporation**

By: \_\_\_\_\_

Ron Hirth  
Village Administrator

Date: \_\_\_\_\_

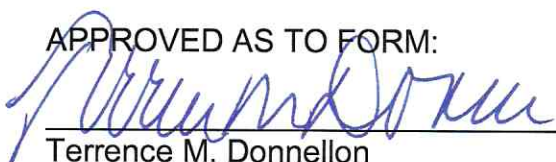
**Little Miami Joint Fire and Rescue  
District,  
a joint Fire District of the State of Ohio**

By: \_\_\_\_\_

Carson Shelton  
President, Board of Trustees

Date: \_\_\_\_\_

APPROVED AS TO FORM:



Terrence M. Donnellon  
Solicitor for the Village of  
Golf Manor, Ohio

APPROVED AS TO FORM:

\_\_\_\_\_  
Alan H. Abes  
Legal Counsel for the Little Miami  
Joint Fire and Rescue District

## **EXHIBIT A**

### **Tangible Personal Property**

1. 2002 S4 Horton F350
2. 2001 Seagrave Engine 47
3. 2007 Ford Explorer
4. 2009 Chevrolet Tahoe
5. LP15 (2) Defib Monitors
6. Personal Protective Equipment
7. Mako Air Fill Station
8. Genesis Hydraulic Tools
9. Firehose
10. Industrial Dryer
11. Extractor
12. Miscellaneous Inventory (approximate value \$11,717.50)

\*The above personal property does not include certain fitness equipment previously identified as part of the Inventory of the District which has now been identified as Property Acquired by the Village of Golf Manor Police Department through grant funding and must be retained by the Police Department.