

**COLUMBIA TOWNSHIP JOINT ECONOMIC DEVELOPMENT ZONE (JEDZ)**  
**Board Meeting Minutes - December 8, 2015**

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Mr. Kubicki called the meeting to order at 5:00 PM with the Pledge of Allegiance. The roll call was read and the following Board Members were present: For Columbia Township: David Kubicki and Susan Hughes. For Fairfax: Carson Shelton, Jenny Kaminer, and Sharon Lally. Mr. Langenkamp for Columbia Township was absent. Also present was Township Administrator and JEDZ Administrator Mike Lemon, JED Zone Administrator Walter Raines, Fairfax Clerk-Treasurer Barb Blankemeyer, and Fairfax Asst. Clerk-Treasurer Charlene Metzger.

**REPORT OF JEDZ TAX ADMINISTRATOR**

Mr. Raines stated that he has been working on creating a report that is all-inclusive and covers bank statement information, payroll, distributions and operating expenses. The report is quite sizable. The report has also gone through several versions with input from Columbia Township and Fairfax.

Mr. Lemon stated that all of the data is there – the formatting of the report still needs to be nailed down. He asked that the report be send out to the Board ahead of each meeting so they are prepared for discussion ahead of time. The report is very large, so it needs to be broken down into 2-3 spreadsheets because of its size.

2016 Projections: Mr. Raines passed out a forecast of expenses. Mr. Kubicki asked if there was an income projection as well. Mr. Raines passed out a report of Income Tax Receipt Summary. Through November, \$755,394.74 was collected. He would project that \$755,000 to \$800,000 could possibly be collected next year.

Mr. Shelton stated that on the expense budget, there will likely be a change on the salary for the JED Zone Tax Administrator. The job has been determined to be more part-time in nature.

Ms. Lally asked why postage expense is projected to be much more in 2016. Mr. Raines stated that as a result of House Bill 5, there will be a lot more mailings to notify businesses of these changes.

Filing Penalties: Mr. Raines stated that it was decided not to charge penalty and interest for the 2014 tax year because the JED Zone was new and a lot of the businesses were not used to the requirement of having to pay taxes yet. Mr. Kubicki asked if it was known how much money in penalty and interest may have been lost. Mr. Raines stated that overt 483 accounts it was approximately \$2,200. Many businesses may have only owed pennies.

Mr. Lemon stated that this issue should have been brought to the board for approval first. For the second cycle, penalty and interest should be charged. Mr. Lemon stated that he would also check with legal counsel to see if waiving penalty and interest for the first year causes any legal issues we may not know about.

Tax Board of Review: It has been determined by Fairfax Solicitor Alan Abes that if needed, any business in the JED Zone can appeal a tax issue to the Fairfax Tax Board of Review. A separate Board specifically for the JED Zone does not have to be established.

**BOARD OF DIRECTOR'S COMMENTS**

None

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**RESOLUTIONS**

None

**OLD BUSINESS**

Update of Accounting Changes and Adjusted Disbursements since 6-9-2015: Mr. Lemon provide a memo to the Board regarding some adjustment that had to be made in accounting within the JED Zone. As a result of the accounting and distribution processes not being in sync with one another during the initial set up of the JED Zone, it resulted in distributions being overstated and issued from Fairfax's bank account rather than the JEDZ Operating Account. As a result, Fairfax needs to be repaid \$244,874.55. The township needs to be reimbursed \$64.48 for postage stamps in 2014. By the Board voting to make the necessary adjustments and repaying Fairfax and Columbia Township, the JEDZ accounting and distribution will be realigned and permit the appropriation distribution of revenue to Columbia Township and Fairfax for the 3<sup>rd</sup> quarter of 2015.

Mr. Kubicki made a motion to make the necessary adjustments in accounting and repay Fairfax in the amount of \$244,874.44 from the JEDZ Operating Account for 2014. In addition, it is recommended to pay Fairfax \$35,038.34 for expenses incurred through the 3<sup>rd</sup> quarter of 2015 and to pay Columbia Township \$64.48 for JEDZ postage stamps paid by the Township. Mr. Shelton seconded the motion. Upon roll call: Mr. Kubicki, aye; Mrs. Hughes, aye; Ms. Lally, aye; Mr. Shelton, aye; Mrs. Kaminer, aye. The motion carried.

Mr. Lemon provided a handout showing all of the corrections per the motion just passed.

**NEW BUSINESS**

None

**APPROVAL OF BANK RECS AND FINANCIAL REPORTS**

Mr. Shelton made a motion to approve the bank reconciliation and financial report, seconded by Mrs. Hughes. All Board Members present concurred with the motion. The motion carried.

There was no other business discussed.

Mr. Kubicki made a motion to adjourn the meeting, seconded by Mrs. Hughes. The meeting was adjourned.

**BOARD SIGNATURES**

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Recording Secretary: Jennifer Kaminer