

**MORGAN COUNTY COMMISSIONERS
RIECKER BUILDING**

The Board of Morgan County Commissioners met in their office April 26, 2021.
The meeting was called to order at 8:30am with the pledge of allegiance to the flag.

Adam Shriver, President
Tom Bragg, Vice-President
Richard Welsh, Member

21-169- Motion by Mr. Bragg and seconded by Mr. Welsh to approve the minutes of April 19, 2021.

Mr. Shriver yea Mr. Bragg yea Mr. Welsh yea Motion Carried

Heidi Burns, Job and Family Services

-Title XX Profile for October, 2021 through September, 2022.

-Council of Government (COG) Meeting Monday 5/3/2021 at the Noble County Fairground Community Building or virtual option.

-Entering into contract with Morgan County Health Department for a Parenting Wisely Program.

John Wilt, EMA

- Continue working with townships on Public Assistance grants from 2019.
- Ohio Emergency Operations Center coordination calls Thursdays at 1300 hours.
- Continue updating Morgan County Resource Guide.
- Coordinating with MCHD on regular basis.
- Continuing to enter 2020 Tier II reporting data into new CAMEO database.
- Dominion Energy called to report a crude oil spill in Meigs Creek near county line with Muskingum County. Upon investigation found that it was in Muskingum County and was a small tributary to Meigs Creek. Dominion crew and ODNR on scene, situation was quickly contained.
- Attended the State EMA Director's conference Tuesday 13th and Wednesday 14th.
- Preparing FY2020 Q5 EMPG cash request for submission.
- MARC (Morgan Amateur Radio Club) will begin meeting again this evening at EMA. Meeting size is limited and proper precautions will be taken.

Shannon Wells, Development Office

21-170- Motion by Mr. Welsh and seconded by Mr. Bragg to authorize the filing of an application(s) with the Ohio Department of Transportation by Morgan County Commissioners.

*Complete Resolution-Attachment A

Mr. Shriver yea Mr. Bragg yea Mr. Welsh yea Motion Carried

21-171- Motion by Mr. Bragg and seconded by Mr. Welsh to amend the Morgan County Lodging Tax resolution number 08-474 as adopted on October 27, 2008 to update definitions, add additional means of collection, adopt, modify, and update the rules and regulations necessary for the administration of the original resolution.

*Complete Resolution-Attachment B

Mr. Shriver yea Mr. Bragg yea Mr. Welsh yea Motion Carried

21-172- Motion by Mr. Welsh and seconded by Mr. Bragg to approve lodging excise tax code of regulations amended effective April 26, 2021.

*Complete Resolution-Attachment C

Mr. Shriver yea Mr. Bragg yea Mr. Welsh yea Motion Carried

*The following quotes were for the Morgan County Septic Install:

Morgan County Septic Install
Quote Deadline: 4/8/2021

	2245 N. Malta Hill Malta, OH 43758	3507 E. St. Rt. 60 NE McConnelsville, OH 43756	1110 S. Elliott Rd Stockport, OH 43787	4475 St. Rt. 83 Beverly OH 45715	8200 Morganville Rd Malta, OH 43758	Total
Septic Installation	43758					
Ace Septic	-					\$0.00
D & L Drilling	-					\$0.00
Doug Lowe Construction	-					\$0.00
Eddlebute Excavating	-					\$0.00
Fouss Septic Systems	-					\$0.00
Joe Huck Contractors	-					\$0.00
Johns Excavating	-					\$0.00
Kings Future Builders	-					\$0.00
LM Excavating	-					\$0.00
Singree Construction Services	\$945.00	\$945.00	\$1,322.00	\$981.00	\$981.00	\$5,174.00
Mark Mondo	-					\$0.00
Newberry Excavating	-					\$0.00
Shriver Septic & Excavation	\$980.00	\$980.00	\$980.00	\$980.00	\$980.00	\$4,900.00
A & M Services	\$1,800.00	\$2,500.00	\$3,400.00	\$1,850.00	\$1,300.00	\$10,850.00
Source One Site Services	\$2,150.00	\$2,150.00	\$2,350.00	\$3,175.00	\$2,150.00	\$11,975.00
Wilkins Excavating						\$0.00

21-173- Motion by Mr. Bragg and seconded by Mr. Welsh to enter into a contract with Shriver Septic and Excavation LLC for \$4,900.00 for the Home Sewage Treatment System Program Contract 20-1R for reclaiming septic area. This resolution will be contingent upon funding.

Mr. Shriver abstain Mr. Bragg yea Mr. Welsh yea Motion Carried

21-174- Motion by Mr. Welsh and seconded by Mr. Bragg to adopt a Transportation Plan for Transit from 2021-2022.

Mr. Shriver yea Mr. Bragg yea Mr. Welsh yea Motion Carried

21-175- Motion by Mr. Bragg and seconded by Mr. Welsh to continue work on Transit & Mobility Management grant due for 2022 by April 30.

Mr. Shriver yea Mr. Bragg yea Mr. Welsh yea Motion Carried

-Monday, May 3—MARCS towers at Application Hills Wildlife Area ribbon cutting & Director Mary Merz at CVB office.

-Township tire Collections—sent email to all townships.

-Recycling Appliance Collection Day scheduled for June 21, 2021. 9am-1pm.

-CDBG Allocation—waiting on cost estimates to help with project selection.

Becky Thompson, Dog Warden

-Dog Report-filed

***Jeff Michaels, Health Department; Steve Hook, Engineer; Clayton McCoy, Deputy Engineer
Jeff McInturf, Surveyor; Lindsay Gates, Health Department; Gary Woodward; Auditor***

-Discussed MPDES septic systems and land needed for them. Waste water needs to be tested annually with a cost of \$150.00. A permit transfer is also involved. Discussed a situation that took place in 2020. They are for a resolution today, they just wanted to explain the situation of sewage and lot splits to the commissioners. It was also discussed that although one situation would be solved, one situation would be created—evaluation of sanitary conditions.

Steve Hook, Engineer; Clayton McCoy, Deputy Engineer

21-176- Motion by Mr. Welsh and seconded by Mr. Bragg to allow Engineer Hook to purchase 50 ton of salt at ODOT at state purchasing minimum.

Mr. Shriver yea Mr. Bragg yea Mr. Welsh yea Motion Carried

21-177- Motion by Mr. Bragg and seconded by Mr. Welsh to enter into a contract with Richland Engineering for the Bridge Inspection in the amount of \$29,500.

Mr. Shriver yea Mr. Bragg yea Mr. Welsh yea Motion Carried

Jeff Babcock, It Administrator-

-Several AC problems developed at the Riecker Building. First, the large supply fan motor for RTU-1 failed, stopping the supply of fresh air to the old portion of the Riecker Building. Unfortunately, the supply fan motor weighs 1200 pounds and requires a crane to replace. The second problem occurred when RTU-2 became stuck in standby mode and would not start cooling. The controller on RTU-2 had failed previously, but was not replaced. A workaround for this issue was to reboot the building control unit for the entire HVAC system. This kicked RTU-2 out of standby mode and started cooling again.

The Board of Elections purchased and installed a couple of new security features for their network and office. First, a patch management system was installed and set up for the servers and workstations on their network. This insures that all updates are installed and working correctly. Second, an intrusion detection system was installed for the Board of Election's office spaces. This was required by the Ohio Secretary of State for all of the State's Boards of Elections.

Transfers, Then & Nows, Supplemental Appropriations & Utility Applications

21-178- Motion by Mr. Welsh and second by Mr. Bragg to grant permission to Columbia Gas of Ohio—Construction Services from the Morgan County Commissioners to bore under or County Road W. Conk Palmer located in Township of Malta, Morgan County, Ohio.

Mr. Shriver yea Mr. Bragg yea Mr. Welsh yea Motion Carried

21-179- Motion by Mr. Bragg and seconded by Mr. Welsh to grant permission to CenturyLink to bore under Townsend Road, located in Morgan County, Ohio.

Mr. Shriver yea Mr. Bragg yea Mr. Welsh yea Motion Carried

21-180-Motion by Mr. Bragg and seconded by Mr. Welsh to approve payment of bills. *See attached*

Mr. Shriver yea Mr. Bragg yea, Mr. Welsh yea Motion Carried

21-181- Motion by Mr. Welsh and seconded by Mr. Bragg to adjourn the commissioners meeting at 4:00pm.

Mr. Shriver yea Mr. Bragg yea, Welsh yea, Motion Carried

Adam Shriver, President

Tom Bragg, Vice-President

Richard Welsh, Member

Sheila Welch, Clerk

Attachment A:

AUTHORIZING RESOLUTION

Resolution No: 21-
A resolution authorizing the filing of (an) application(s) with the Ohio Department of Transportation by

Morgan County Commissioners

for grants through the US DOT Federal Transit Administration (FTA), as authorized under Federal Transit Laws, as codified, 49 USC Section 5339, Grants for Buses and Bus Facilities, Ohio's Bus and Bus Facilities Transportation Program and 49 USC Section 5311, Formula Grants for Rural Areas, Ohio's Rural Transportation Program and executing a contract with the Ohio Department of Transportation upon project approval.

WHEREAS, the Director of the Ohio Department of Transportation is authorized to make grants for the Bus and Bus Facilities Transportation Program and Formula Grants for Rural Areas, Ohio's Rural Transportation Program;

WHEREAS, the contract for financial assistance will impose certain obligations upon the applicant, including the provision by it of the local share of the project costs in the program;

WHEREAS, it is required by the U.S. Department of Transportation in accordance with the provisions of Title VI of the Civil Rights Act of 1964, that in connection with the filing of an application for assistance under 49 USC Section 5339 and 49 USC Section 5311 the applicant gives an assurance that it will comply with Title VI of the Civil Rights Act of 1964 and the U.S. Department of Transportation requirements thereunder; and

NOW, THEREFORE, BE IT RESOLVED BY
[Click here to enter text.](#)

1. That Adam Shriver, President
is authorized on behalf of Morgan County Commissioners
 - a. to execute and file
 - i. Proposals to aid in the financing of capital and operating assistance projects
 - ii. Grant agreements with the Ohio Department of Transportation for aid in the financing of capital and operating assistance projects
 - iii. An assurance or any other document required by the U.S. Department of Transportation effectuating the purposes of Title VI of the Civil Rights Act of 1964
 - iv. Set forth affirmative disadvantage business policies in connection to any procurement made as part of the project

2. That Shannon Wells, Director of Morgan County Development Office
is authorized to furnish such additional information as the Ohio Department of Transportation may require in connection with the proposal for the program of projects submitted to the Federal Transit Administration.

3. The undersigned duly qualified and acting Adam Shriver, President
of the Morgan County Commissioners
certifies that the foregoing is a true and correct copy of a resolution, adopted at a legally convened meeting of the Morgan County Commissioners Held on 4/26/2021

Signature of Recording Officer, Title Date

Attachment B:

**RESOLUTION TO AMEND THE MORGAN COUNTY LODGING TAX
RESOLUTION NUMBER 08-474 AS ADOPTED ON OCTOBER 27, 2008 TO
UPDATE DEFINITIONS, ADD ADDITIONAL MEANS OF COLLECTION,
ADOPT, MODIFY, AND UPDATE THE RULES AND REGULATIONS
NECESSARY FOR THE ADMINISTRATION OF THE ORIGINAL
RESOLUTION**

Resolution Number: _____

Adopted: April 26, 2021

WHEREAS, on October 27, 2008 the Commissioners of Morgan County, Ohio enacted a Resolution Number 08-474 to levy an excise tax on transactions by which lodging is furnished by a hotel to transient guests; and

WHEREAS, hospitality industry has evolved in the manner by which guests are accommodated and lodging is booked;

NOW THEREFORE, the Commissioners of Morgan County, Ohio resolve to amend and modify the original resolution as follows:

IN THE MATTER OF AN EXCISE TAX ON LODGING:

Whereas, section 5739.09 Revised Code, authorized this board to levy an excise tax on transactions by which lodging is furnished by a hotel to transient guests;

Now, let it be resolved, by the Board of County Commissioners, Morgan County, Ohio:

1. As used in this resolution the following definitions shall apply:
 - a. Hotel - as defined in Ohio Revised Code Sections 5739.091 and 5739.01 (M) as it now exists or is hereinafter amended by the General Assembly. Pursuant to Ohio Revised Code Section 5739.091, "hotel" includes any establishment in which rooms are used for the accommodation of guests, including

establishments where fewer than five rooms are used for the accommodation of guests. For purposes of this resolution, "hotel" shall also include a "short-term rental unit," as that term is defined in Section 1.c.

b. "Transient guests" - as defined in Ohio Revised Code Section 5739.01 (N) as it now exists or is hereinafter amended by the General Assembly.

c. "Short-term rental unit" means a residential dwelling of any type, including a single-family residence, apartment, condominium or cooperative unit, in which a person can obtain sleeping accommodations for less than 30 days.

d. "Short-term rental hosting platform" means a person or entity in whatever form or format that facilitates, brokers, coordinates or otherwise arranges through advertising or any other means, a short-term rental unit booking transaction for accommodations in a short-term rental unit, including, but not limited to, reservations and/or collection of payment for such accommodations on behalf of the owner and/or operator of a short-term rental unit.

2. That there is hereby levied an excise tax at the rate of three percent (3%) on all transactions within this County by which lodging by a hotel is or is to be furnished to transient guests, as such terms are defined in Sections 5739.01, 5739.09, and 5739.091 of the Ohio Revised Code.

3. That all revenue derived from this tax shall be deposited in an account established for the Morgan County Convention and Visitors Bureau.

4. That every hotel shall collect the tax herein levied commencing at 12:00am on July 1, 2008, and shall make a return and payment to the County Auditor on forms

supplied by the Auditor and approved by this Board no later than the 30th day of the month following the calendar quarter in which the tax is collected. A ten percent (10%) penalty shall be assessed on all payments received after the 30th day of the month following the date the tax is due.

5. With respect to short-term rentals, the excise tax provided by this section (together with any other sales or excise taxes imposed by the State of Ohio or the County pursuant to Chapter 5739 of the Revised Code) imposed on any short-term rental guest shall be paid by the short-term rental guest to either (1) the short-term rental hosting platform that facilitates booking services for short-term rental accommodations between a short-term rental host and short-term rental guest(s), or (2) the short-term rental host that offers accommodations in a short-term rental unit without the use of a short-term rental hosting platform.

6. That the County Auditor, after deducting three percent (3%) of the sum received for payment of the real and actual costs of administering said tax, shall distribute the balance to the Morgan County Convention and Visitors Bureau as recognized and approved by the Board. Distributions shall be made on or before the 15th day following the date the tax is due.

7. That the County Auditor, after deducting three percent (3%) of the sum received for payment of the real and actual costs of administering said tax, shall distribute the balance to the Morgan County Convention and Visitors Bureau as recognized and approved by the Board. Distributions shall be made on or before the 15th day following the date the tax is due.

8. Each short-term rental hosting platform shall provide to the Auditor, by the fifth day of January, April, July, and October, a report in an electronic format of the following information for each short-term rental unit advertised on its Platform for the previous quarter:

- i. Auditor's account number;
- ii. Parcel Identification Number;
- iii. Address of Short-Term Rental Unit
- iv. Name of owner and operator of Short-Term Rental Unit; and
- v. Total number of nights rented and amount paid for each stay.

9. That, pursuant to Ohio Revised Code 5739.09, the Board of County Commissioners shall establish rules and regulations necessary to provide for the administration of said tax including, but not be limited to, proper notification to all hotels, penalties for non-reporting of listings on a short-term rental platform, a consistent reporting format and a procedure to handle late or non-payment.

10. Within thirty (30) days after commencing business, each operator of any short-term rental unit renting lodging to transient guests shall register said short-term rental unit with the Auditor and provide the following information together with a \$20 annual fee:

1. The address of the property
2. The name of the property owner and full contact information, including phone and email, of the owner and the operator of the short-term rental unit.
3. Name under which the short-term rental unit conducts business, if different from the name of the property owner.
4. If the registration is not submitted by the owner of the property, a certification that the owner of the property has given permission to rent.
5. Property description, including the number of rooms, and the maximum occupancy of each room.

6. A listing of all short-term rental platform(s) upon which the property is listed on as short-term rental.
7. Contact information for the manager of the property, to be available 24 hours a day.
8. Certification that the short-term rental unit complies with all relevant provisions of local and county codes, including fire, health, safety, housing and zoning as well as the Ohio Building Code.

11. The Morgan County Lodging Excise Tax Code Of Regulations, amended effective April 26, 2021 are hereby adopted to provide for the administration of this Resolution as set forth in paragraph 9 above.

11. This Resolution shall be considered as an amendment to Resolution 08-474, which, except as amended herein, remains in full force and effect.

Motion by Commissioner _____

Second by Commissioner _____

Commissioner Bragg – Aye

Commissioner Welsh – Aye

Commissioner Shriver – Aye

Motion passed this 26th day of April, 2021.

Adam Shriver, President
Morgan County Board of Commissioners

**MORGAN COUNTY
LODGING EXCISE TAX
CODE OF REGULATIONS
AMENDED EFFECTIVE APRIL 26, 2021**

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MORGAN COUNTY LODGING EXCISE TAX CODE OF REGULATIONS

Section 1. Title

This Code of Regulations shall be known and may be cited and referred to as "Morgan County Lodging Excise Tax Code of Regulations" or "Lodging Excise Tax Code of Regulations" to the same effect.

Section 2. Definitions

Except where the context otherwise requires, the definitions given in this section govern the construction and are the meanings of the words defined.

"Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

"Auditor" means the Auditor of the County of Morgan, Ohio, or his or her appointed designee.

"Lodging" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered for a consideration to guests, in which one or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures. This includes but is not limited to hotels, motels, bed & breakfasts, cottages, cabins, condominiums, and vacation homes.

"Transient guest" means persons occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days.

"Rent" 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.

"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.

"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 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.

"Short-term rental unit" means a residential dwelling of any type, including a single-family residence, apartment, condominium or cooperative unit, in which a person can obtain sleeping accommodations for less than 30 days.

"Short-term rental hosting platform" means a person or entity in whatever form or format that facilitates, brokers, coordinates or otherwise arranges through advertising or any other means, a short-term rental unit booking transaction for accommodations in a short-term rental unit, including, but not limited to, reservations and/or collection of payment for such accommodations on behalf of the owner and/or operator of a short-term rental unit.

Section 3. Imposition of Tax

For the purpose of providing revenue with which to meet the needs of Morgan County, Ohio, for the use of the general fund of the County in making contributions to the convention and visitors' bureau operating within the County, an excise tax is

hereby levied on transactions by which lodging is, or is to be furnished to transient guests.

The tax is three percent (3%) on all rents paid or to be paid by the transient guest for the lodging. Said tax constitutes a debt owed by the transient guest to Morgan County, which is extinguished only by payment to the operator as trustee for the County, or to the County. The transient guest shall pay the tax to the operator of the lodging establishment at the time the rent is paid. If the rent 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.

Section 4. Exemptions

No tax shall be imposed under this regulation upon: Rents not within the taxing power of the County 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 Auditor.

Section 5. Prohibition Against False Evidence of Tax-Exempt Status

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

Section 6. Tax to be Separately Stated and Charged

The tax to be collected shall be stated and charged separately from the rent 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 the County, 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 rent, or that, if added, any part will be refunded except in the manner hereinafter provided.

Section 7. Registration

Within thirty (30) days after commencing business, each operator of any short-term rental unit renting lodging to transient guests shall register said short-term rental unit with the Auditor and provide the following information together with a \$20 annual fee:

1. The address of the property
2. The name of the property owner and full contact information, including phone and email, of the owner and the operator of the short-term rental unit.
3. Name under which the short-term rental unit conducts business, if different from the name of the property owner.
4. If the registration is not submitted by the owner of the property, a certification that the owner of the property has given permission to rent.
5. Property description, including the number of rooms, and the maximum occupancy of each room.
6. A listing of all short-term rental platform(s) upon which the property is listed on as short-term rental.
7. Contact information for the manager of the property, to be available 24 hours a day.
8. Certification that the short-term rental unit complies with all relevant provisions of local and county codes, including fire, health, safety, housing and zoning as well as the Ohio Building Code.

Following registration, the Auditor shall issue a "Transient Occupancy

Registration Certificate" to be at all times posted in a conspicuous place on the lodging premises. Said certificate shall, among other things, state the following:

- The name of the operator;
- The address of the lodging establishment;
- The date upon which the certificate was issued;

"This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Morgan County Lodging Excise Tax Code of Regulations by registering with the Auditor for the purpose of collecting from transient guests the Lodging Excise Tax and remitting said tax to the Auditor. This certificate does not constitute a permit."

Section 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 Auditor, make a return to the Auditor, 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 Auditor. The Auditor 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.

Each short-term rental hosting platform shall provide to the Auditor, by the fifth day of January, April, July, and October, a report in an electronic format of the following information for each short-term rental unit advertised on its Platform for the previous quarter:

1. Auditor's account number;
2. Parcel Identification Number;
3. Address of Short-Term Rental Unit
4. Name of owner and operator of Short-Term Rental Unit; and
5. Total number of nights rented and amount paid for each stay.

All taxes collected by operators pursuant to this regulation shall be held in trust for the account of Morgan County until payment thereof is made to the Auditor. All returns and payments submitted by each operator shall be treated as confidential by the Auditor 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 Morgan, or in order to comply with requirements of O.R.C. Section 149.43. The Auditor 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.

Section 9. Penalties and Interest

Delinquency. Any operator who fails to remit any tax imposed by this regulation within the time required shall pay a penalty equal to ten percent (10%) of the amount of the tax, in addition to the tax.

Fraud. If the Auditor determines that the non-payment of any remittance due under this regulation is due to fraud, a penalty equal to twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in paragraph (a) of this section.

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.

Penalties during Pendency of Hearing or Appeal. No penalty provided under the terms of this regulation shall be imposed during the pendency of any hearing provided for in Section 11 of this regulation nor during the pendency of any appeal to the Board of Morgan County Commissioners provided for in Section 12 of this regulation.

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 Auditor, the Auditor may abate any charge of penalty or interest or both.

Section 10. Records. Inspection. Destruction

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 regulation, and shall keep all invoices and such other pertinent documents. If the operator furnishes lodging not 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 identity, or the nature of the transaction if exempted for any other reason. Such records and other documents shall be opened for a period of three (3) years, unless the Auditor, in writing, consents to their destruction within that period, or by any others requesting that such records be kept for a longer period of time.

Section 11. Failure to Collect and Report Tax.

Determination of Tax by County Auditor

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 Auditor 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 Auditor 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 Auditor 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 Auditor 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 Auditor shall become final and conclusive and immediately due and payable. If such application is made, the Auditor 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 Auditor 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.

Section 12. Appeal

Any operator aggrieved by any decision of the Auditor with respect to the amount of such tax, interest and penalties, if any, may appeal to the Board of Morgan County Commissioners by filing a notice of appeal with the Auditor and County Commissioners within fifteen (15) days of the serving or mailing of the determination of tax due. The Board of Morgan County Commissioners shall fix a time and place for hearing such appeal, and shall give notice in writing to such operator at his last known place of address. The findings of the Board of Morgan County Commissioners 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.

Section 13. 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 the County. Any such tax collected by an operator which has not been paid to the County shall be deemed a debt owed by the operator to the County. Any person owing such a debt to the County under the provisions of this regulation which debt has become delinquent, shall be liable to an action brought in the name of the County of Morgan, by and through the Morgan County Prosecutor, for the recovery of such amount.

Section 14. Refunds

A lodging establishment I operator or transient guest may apply for a refund when transient guest stays for more than 30 days. Forms for said refund will be supplied by the County Auditor upon request.

Section 15. Severability

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. The Morgan County Commission hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, subdivision, paragraphs, sentences, clauses or phrases be declared unconstitutional.

Section 16. Money Received. Where Credited

All revenue derived from this tax shall be deposited in an account established for the Morgan County Convention and Visitors Bureau.

Section 17. Duties of Convention and Visitors' Bureau

The amounts allocated herein and hereby to the Convention and Visitors' Bureau are so appropriated thereto on condition that the said bureau recognizes that the County's lodging industry which bears responsibility hereunder for the collection of the tax hereby levies; extends to the boundaries of Morgan County, therefore, undertakes to promote the purposes and premises of the resolution adopting these regulations throughout the entire County so that the lodging industry of the County generally may share as equitably as possible in the benefits to be derived from the promotion of such purposes and premises.

The Convention and Visitors' Bureau of Morgan County, which receives funds under this regulation, shall present quarterly financial and performance reports, as well as an annual operations report, each showing its use for the funds hereby provided, to the Board of Morgan County Commissioners, the Auditor and the County Administrator, who shall be charged with the duty of inquiry examination of the work of the said Convention and Visitors' Bureau, to the end that the intent and purposes of the resolution adopting these regulations have been and are being satisfied.