

BOARD OF TOWNSHIP TRUSTEES  
ANDERSON TOWNSHIP  
HAMILTON COUNTY, OHIO

The Board of Township Trustees met in special session at 11 a.m. this 24<sup>th</sup> day of July, 2025, with the following members present:

Joshua S. Gerth  
R. Dee Stone

Mr. Gerth introduced the following resolution and moved its passage:

**RESOLUTION NO. 25-0724-01**

**RESOLUTION APPROVING AND AUTHORIZING A “PROTECT AND SERVE CHARGE” IN THE TOWNSHIP IN ACCORDANCE WITH SECTION 503.54 OF THE OHIO REVISED CODE**

WHEREAS, the Ohio Legislature enacted Section 503.54 of the Ohio Revised Code (the “Statute”), effective April 3, 2025, pursuant to which the legislative authority of a Qualifying Township, as defined in the Statute, by resolution passed after conducting two public hearings on the resolution, the second hearing being not less than three nor more than ten days after the first public hearing, may impose a fee, to be known as a “Protect and Serve Charge”, upon the sale of admission to any Qualifying Event Venue (as defined in the Statute) in the township for the purpose of providing revenue for police, fire, and emergency medical services and of paying the costs of administering the fee; and

WHEREAS, a “Qualifying Township” means a township that has all or any part of a Qualifying Event Venue within its boundaries; and

WHEREAS, a “Qualifying Event Venue” means a theatre, a concert hall, entertainment venue, or similar space for hosting performances or events that (i) has a capacity of at least two thousand attendees, and (ii) which venue, and the land on which it is situated, is exempt from property taxation; and

WHEREAS, Anderson Township (County of Hamilton), Ohio comprises a Qualifying Township; and

WHEREAS, this Board properly gave notice of the two public hearings, which were duly held on July 17, 2025 at 5:30 P.M. and on July 24, 2025 at 11:00 A.M., at Anderson Center, 7850 Five Mile Road, Anderson Township, Ohio 45230;

NOW, THEREFORE, BE IT RESOLVED by the Board of Township Trustees (the “Board”) of Anderson Township, Hamilton County, Ohio (the “Township”), that:

SECTION 1. This Board hereby determines that it is in the best interest of the Township to impose, and it does hereby impose, a fee in the amount of ONE DOLLAR (\$1.00) per admission pursuant to and in compliance with the Statute, which fee shall be known as a Protect and Serve Charge, (a) to be collected by every person receiving any payment for a sale on which

the Protect and Serve Charge is imposed under the Statute from the person making the admission payment and (b) remitted to the Township in the manner and at the times prescribed by the regulations included on Exhibit A attached hereto and by this reference made a part hereof, which regulations are hereby approved.

SECTION 2. The Protect and Serve Charge shall not be imposed and does not apply to amounts paid for admission to any of the following: (i) a County fairground; (ii) events or activities sponsored by the State of Ohio or a political subdivision, including any city, local, or exempted village school district; or (iii) events or activities wherein the charge for admission is ten dollars or less.

SECTION 3. This Resolution shall become effective at the earliest date permissible by law, but no sooner than thirty (30) days following its passage. This Resolution is subject to referendum in the same manner, except as to the form of petition, as provided in division (H) of Section 519.12 of the Ohio Revised Code for a proposed amendment to a township zoning resolution; and such petition shall be governed by the rules specified in Section 3501.38 of the Ohio Revised Code. If a referendum vote is lawfully requested, then this Resolution shall not be effective unless approved by a majority of those voting upon it.

SECTION 4. The preambles hereto are and shall for all purposes be construed to be integral and operative parts of this Resolution.

SECTION 5. This Board hereby finds and determines that all formal actions of this Board concerning and relating to the passage of the foregoing resolution were taken in open meetings of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal actions were taken in meetings open to the public, in compliance with all legal requirements, including (without implied limitation) Section 121.22 of the Ohio Revised Code, except as otherwise permitted thereby.

Mrs. Stone seconded the motion, and the roll being called upon the question of passage, the vote resulted as follows:

Mrs. Lausten absent Mr. Gerth yes Mrs. Stone yes

## CERTIFICATION

The undersigned, duly elected and acting Fiscal Officer of Anderson Township, Hamilton County, Ohio, hereby certifies that the foregoing is a true copy of a Resolution duly passed at a regular meeting of the Board of Township Trustees of said Township on the 24<sup>th</sup> day of July, 2025, together with a true record of the roll call vote thereon, and that said Resolution has been duly entered upon the Journal of said Township.

This 24<sup>th</sup> day of July, 2025.



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Brian M. Johnson  
Fiscal Officer

Exhibit A  
Regulations Relating to the Protect and Serve Charge

Qualifying Township

“Qualifying Township” means a township that has all or any part of a Qualifying Event Venue within its boundaries. Anderson Township (County of Hamilton), Ohio comprises a Qualifying Township.

Qualifying Event Venue

“Qualifying Event Venue” means a theatre, a concert hall, entertainment venue, or similar space for hosting performances or events in Anderson Township, Ohio that (i) has a capacity of at least two thousand attendees, and (ii) which venue, and the land on which it is situated, is exempt from property taxation.

Admission Fee

“Admission Fee” means any charge paid for the right or privilege to enter any place, event, performance, entertainment, or activity at a Qualifying Event Venue, including where the charge for admission is in the form of a service charge, cover charge, or similar charge in any form.

The Admission Fee does not apply to amounts paid for admission to any of the following:

- A county fairground;
- Events or activities sponsored by the state or a political subdivision, including any city, local, or exempted village school district; or
- Events or activities wherein the charge for admission is ten dollars or less.

Protect and Serve Charge

“Protect and Serve Charge” means the fixed amount per admission of ONE DOLLAR (\$1.00) charged pursuant to and in compliance with Ohio Revised Code Section 503.54 and Resolution No. 25-0724-01, duly passed by the Board of Township Trustees of Anderson Township.

The Protect and Serve Charge is to be collected by every vendor or provider receiving any Admission Fee from the person paying an Admission Fee.

Remittance of Protect and Service Charge to Anderson Township

Each vendor or provider charging an Admission Fee subject to the Protect and Serve Charge shall submit, on or before the twentieth day following the close of each fiscal quarter (January 20, April 20, July 20, and October 20), a Quarterly Protect and Serve Charge Return (the form of which can be obtained from the Township Finance Department or downloaded from the Township’s website) to the Township Finance Department at 7850 Five Mile Road, Anderson Township, OH 45230, certifying (i) the

aggregate number of its admissions to each Qualifying Event Venue in the preceding fiscal quarter, (ii) the aggregate Admission Fees collected by, through or for the benefit of said vendor or provider, for said admissions during the preceding fiscal quarter, and (iii) the aggregate Protect and Serve Charges collected with said Admission Fees during the preceding fiscal quarter. The person signing the Quarterly Protect and Serve Charge Return shall certify that the data provided therein is complete, true, and accurate and that said person is duly authorized by the vendor or provider to sign and submit said Quarterly Protect and Serve Charge Return. Every vendor or provider shall make payment to Anderson Township of the amount of Protect and Serve Charges shown thereby to be due when the Quarterly Protect and Serve Return is submitted to the Township Finance Department.

Protect and Serve Charges that are not timely paid to Anderson Township shall accrue interest at the rate of ten percent (10%) per annum until paid in full.

#### Deposit of Protect and Serve Charges

All Protect and Serve Charges received by the Township Finance Department, after deducting the real and actual costs of administering the Protect and Serve Charges, shall be deposited to the Township's General Fund to be used exclusively for providing police, fire, and emergency medical services within Anderson Township.