CITY OF MEDINA
AGENDA FOR COUNCIL MEETING

May 29, 2018
Medina City Hall
7:30 p.m.

Public Hearing.

To consider the rezoning of 120 N. Court Street & 125 E. Liberty Street from C-2 to P-F, and 360 Foundry Street from R-3 to O-C.

Call to Order.

Roll Call.

Reading of minutes. (May 14, 2018)

Reports of standing committees.

Requests for council action.

Reports of municipal officers.

Notices, communications and petitions.

Unfinished business.

Introduction of visitors.
(speakers limited to 5 min.)

Introduction and consideration of ordinances and resolutions.

Res. 88-18
A Resolution authorizing the adoption of the 2018 Strategic Plan Update for the City of Medina.

Res. 89-18
A Resolution accepting four (4) donations received from various sponsors to go towards the Medina City Police Department K9 Program.

Ord. 90-18
An Ordinance adopting a new Chapter 162 of the Codified Ordinances of the City of Medina, Ohio regarding Municipal Income Tax.
(emergency clause requested)

Ord. 91-18
An Ordinance authorizing the Mayor to execute a Revocable Use Permit to 226 South Court Street (PPN 028-19B-20-110) to use or occupy a part of the City Right-of-Way an existing enclosed stairwell attached to and abutting the main structure.

Ord. 92-18
An Ordinance authorizing the City of Medina to join the Ohio Association of Public Treasurer's Bureau of Worker's Compensation Pool, and authorizing the expenditure to CompManagement to continue to be the City's representative for Bureau of Worker's Compensation matters.
(emergency clause requested)

Council comments.

Adjournment.

OK Jr Hower 4-17-18

REQUEST FOR COUNCIL ACTION No. RCA 18-087-4/23

FROM: Jonathan Mendel, Community Development Director JM Committee: Finance
DATE: April 16, 2018

C-2 to P-F

SUBJECT: March 8, 2018 Planning Commission recommendation to rezone City owned properties – 120 N. Court St & 125 E. Liberty St. (Downtown public restrooms and parking), and 360 Foundry St. (To be incorporated into Ray Mellert Park)
R-3 to O-C

SUMMARY AND BACKGROUND:
On March 8, 2018, the City of Medina requested rezonings. After reviewing the request and analysis, the Planning Commission recommended approval of the requested rezonings to City Council.

Attached are the documents pertaining to the Planning Commission review of case P18-04

- March 8, 2018 Planning Commission resolution
- March 8, 2018 case P18-04 Planning Commission packet
- March 8, 2018 case P18-04 Planning Commission minutes

Since rezonings require a City Council public hearing, staff suggests the following timeline:

- April 23, 2018 – Finance Committee of City Council review
- April 24, 2018 through May 24, 2018 – City Council public hearing notice period
- May 29, 2018 – City Council public hearing
- June 11, 2018 – City Council ordinance review

Estimated Cost: Not Applicable
Suggested Funding: Sufficient funds in Account No.

Transfer needed from Account No. to Account No.
NEW APPROPRIATION needed in Account No.

Emergency Clause Requested: N/A
Reason:

COUNCIL USE ONLY:
Committee Action/Recommendation:

Council Action Taken: 4/23/18 - schedule Pub Hrg
4/25/18 Pub. Hrg Set for 5-29-18

Ord./Res.
Date:

Medina County Gazette - Legal Advertising
Please publish once: Saturday, April 28th, 2018

NOTICE OF PUBLIC HEARING

Medina City Council will hold a public hearing Tuesday, May 29, 2018 at 7:30 p.m. in the Council Rotunda of the Medina City Hall located at 132 North Elmwood Avenue, Medina, Ohio.

The public hearing is to consider the rezoning of 120 N. Court Street & 125 E. Liberty St. from C-2 to P-F, and 360 Foundry St. from R-3 to O-C.

Interested persons are requested to appear and voice their opinions thereto.

By order of the Council of the City of Medina, Ohio.

Kathy Patton, CMC, Clerk of Council
City of Medina

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March 8, 2018 Planning Commission resolution

RESOLUTION
PLANNING COMMISSION

March 29, 2018

City of Medina
132 N. Elmwood Avenue
Medina, Ohio 44256

PROPERTY: 120 N. Court St & 125 E. Liberty St. from C-2 to P-F and 360 Foundry St from R-3 to O-C. CASE NO: P18-04

WHEREAS, YOUR APPLICATION WAS DULY PROCESSED AND AFTER APPROPRIATE REVIEW AND STUDY THE COMMISSION HAS PASSED THE FOLLOWING RESOLUTION:

At the March 8, 2018 meeting the Planning Commission approved a recommendation to City Council for the rezoning of 120 N. Court St & 125 E. Liberty St. from C-2 to P-F and the rezoning of 360 Foundry St from R-3 to O-C.

Sincerely,

Jonathan Mendel
Community Development Director

PLANNING COMMISSION
CITY OF MEDINA

March 8, 2018 case P18-04 Planning Commission packet

MEETING DATE: 3-8-18

PLANNING COMMISSION

Case No. P18-04

120 N. Court
125 E. Liberty
360 Foundry

CITY of MEDINA

Planning Commission
March 8, 2018 Meeting

Case No: P18-04

Addresses: 120 N. Court St, 125 E. Liberty St. & 360 Foundry St.

Applicant: City of Medina

Subject: Rezone:
- 120 N. Court St & 125 E. Liberty St. from C-2 to P-F
- 360 Foundry St from R-3 to O-C

Submitted by: Jonathan Mendel, Community Development Director

Project Introduction:
The subject sites are City owned properties:
- 120 N. Court St & 125 E. Liberty St. – Downtown public restrooms and parking
- 360 Foundry St. – To be incorporated into Ray Mellert Park

Rezoning the subject properties would align the zoning with the zoning of other City owned facilities and parks.

Please find attached to this report:
1. Current City of Medina Zoning Map
2. Future Land Use map from the City of Medina 2007 Comprehensive Plan Update and a detail of the subject property's immediate vicinity on the map
3. City of Medina P-F (Chapter 1130) and O-C (Chapter 1115) zoning district regulations
4. Aerial photograph of both subject sites with City of Medina Zoning Districts overlay.

Present Zoning:
120 N. Court St & 125 E. Liberty St. is presently zoned C-2, Central Business. The permitted uses include retail, restaurant, mixed buildings, etc. The conditionally permitted uses include publicly owned/operated facilities, multi-family, hotels, conference centers, uses with drive-throughs, schools, churches, etc.

360 Foundry St. is presently zoned R-3 High Density Urban Residential. The permitted uses are single family dwellings. Conditionally permitted uses include publicly owned/operated facilities, schools, churches, etc.

Proposed Zoning:
120 N. Court St & 125 E. Liberty St. is proposed to change to P-F (Public Facilities). This property is the City's public restrooms and public parking. As a public owned and operated facility, the P-F district is the appropriate zoning for the property similar to the other City owned facilities such as City Hall.

360 Foundry St. is proposed to change to O-C (Open Space Conservation). This property is adjacent to Ray Mellert Park, which is zoned O-C. When the City acquired the subject property through the Medina County Land Reutilization Program, the intent was to incorporate the property into Ray Mellert Park. As part of the park, this property needs to be zoned O-C.

2007 City of Medina Comprehensive Plan Update – Future Land Use Map
The Future Land Use map in the Comprehensive Plan Update is a visual guide for future municipal planning and land use within the city. The map currently designates 120 N. Court St & 125 E. Liberty St. *Central Business District* and 360 Foundry St. *Residential Medium Density.*

2007 City of Medina Comprehensive Plan Update – Goals and Objectives
The Goals and Objectives of the Comprehensive Plan Update provides specific categories of plan implementation for the community's future. The most applicable for the proposed rezonings are *Community Facilities & Services*. These goals provide further detailed direction for rezoning decisions in addition to just the simple Future Land Use Map designation.

Staff Comment:
In evaluating the proposed rezoning, the following items must be considered:

- Consistency with the 2007 City of Medina Comprehensive Plan Update – Future Land Use Map and Goals and Objectives
- Consider all possible permitted and conditionally permitted uses in the proposed zoning district and lot development standards.

Here are the *Community Facilities & Services* vision statement and Goals CF-1 and CF-2 (below):

__Vision Statement__
Residents of the City of Medina desire to maintain and enhance existing community services and facilities, expand community services and facilities to meet future needs, and establish policies and relationships with surrounding townships and the County to provide for broader and more accessible facilities and services.

CF-1
Aggressively pursue strategies to maintain and enhance a level of public facilities and services that meet the needs of the community.

CF-2
Maintain, enhance, and develop park and recreational facilities and trails that are readily accessible to all City residents, and that respond to the evolving nature of recreation activities.

A comprehensive plan is a policy guide for making land use decisions for a period of time into the future. The creation process anticipates many possible and desirable future land use changes, but cannot account for all possibilities. Therefore, when reviewing zoning map changes, it's appropriate to evaluate the proposed rezoning against the various categorical vision statements and goals.

In reviewing the proposed subject properties' rezoning, the zoning map change proposed is meets the intent of the Community Facilities & Services Vision Statement and Goals CF-1 and CF-2 by enhancing the level of public facilities with an expansion of Ray Mellert Park and providing public restrooms and parking in the Uptown area of the City thereby responding to the evolving needs of the community.

Recommendation:
Staff recommends the Planning Commission **recommend rezoning** the following properties to the City Council:

- 120 N. Court St (PID 028-19B-20-138) & 125 E. Liberty St. PID 028-19B-20-136) from C-2, Central Business to P-F, Public Facilities
- 360 Foundry St. (PID 028-19A-16-011) from R-3, High Density Urban Residential to O-C, Open Space Conservation

MEDINA CITY COUNCIL
Monday, May 14th, 2018

Opening:
Medina City Council met in regular, open session on Monday, May 14, 2018. The meeting was called to order at 7:30 p.m. by President of Council John Coyne who led the Pledge of Allegiance.

Roll Call:
The roll was called with the following members of Council present M. Kolesar, B. Lamb, L. Parnell-Cavey, P. Rose, J. Shields, D. Simpson, and J. Coyne.

Also present were the following members of the Administration: Mayor Dennis Hanwell, Greg Huber, Keith Dirham, Nino Piccoli, Patrick Patton, Chief Kinney, Jonathan Mendel, Kimberly Marshall, Chief Painter, Dan Gladish, Mike Wright and Jansen Wehrley.

Minutes: Mr. Shields moved that the minutes from the regular meeting on April 23, 2018 as prepared and presented by the Clerk be approved, seconded by Mr. Simpson. The roll was called and the minutes were approved by the yea votes of B. Lamb, L. Parnell-Cavey, P. Rose, J. Shields, D. Simpson, J. Coyne, and M. Kolesar.

Reports of Standing Committees:
Finance Committee: Mr. Coyne stated they met prior to tonight's Council meeting and will meet again in two weeks.

Health, Safety & Sanitation Committee: Mr. Kolesar stated they did talk a little bit about the LST Levy but had no meeting scheduled or report.

Public Properties Committee: Mr. Shields had no report.

Special Legislation Committee: Mr. Lamb had no report.

Streets & Sidewalks Committee: Mr. Simpson stated there is a June 19th meeting scheduled prior to a budget meeting.

Water & Utilities Committee: Ms. Parnell-Cavy had no report.

Emerging Technologies Committee: Mr. Rose had no report.

Requests for Council Action:

Finance Committee

18-094-5/14 – Budget Amendments
18-095-5/14 – Transfer Request – Law Library Fund
18-096-5/14 – Transfer Request – Railroad Fund
18-097-5/14 – Transfer Request – MCRC Capital Contribution
18-098-5/14 – Transfer Request – Annual Parking Fund
18-099-5/14 – ODOT Cooperative Purchasing – Rock Salt
18-100-5/14 – Revocable Use Permit – Ohio Real Title – Ground Sign
18-101-5/14 – Accepting Donations – Police Dept. K9 Program
18-102-5/14 – Adopting 2018 Strategic Plan Update

18-103-5/14 – Discussion – EMS Levy Renewal Update
18-104-5/14 – Second Amendment to Agreement w/ Medina County – Joint Parking Facility
18-105-5/14 – Revocable Use Permit – 226 S. Court St.

Special Legislation Committee

18-106-5/14 – City of Medina – Gender Neutrality

Reports of Municipal Officers:

Dennis Hanwell, Mayor, reported the following:

1) Ward 3 & 4 meeting issue - Per 505.01 (b) Dogs must be on leash if on property other than owners. This includes public parks, public sidewalks, surrounds yards, etc.
2) Bicycles are prohibited on sidewalks at Public Square and each block approaching Square. Doors open out so safety issue for bike riders and pedestrians. Bikes may be legally be ridden in roadway with traffic or walked on sidewalks in the restricted areas. Per codified ordinance 373.09 (a).
3) **Bicentennial events: May will focus on military conflicts**
   a. Saturday, May 19th; 1 pm-6 pm –Armed Forces Day on Public Square with presentations from Veteran's Associations
   b. Saturday, May 26th; 9 am to 5 pm- Civil War reenactments, speakers, programs at Spring Grove Cemetery provided by Friends of Medina Cemetery.
   c. Friday night, May 25th thru Saturday, May 26th there will be a Civil War Encampment at Spring Grove Cemetery: see **www.friendsofmedinacemetery.com** for details.
   d. Monday, May 28th Memorial Day Parade will emphasize Medina's history in military conflicts. Parade starts about 10 am on Public Square and ends with ceremony at Spring Grove Cemetery.
   e. Bicentennial Website- **www.medina200.com**
4) Thanks to Councilman Mark Kolesar for your years of service and dedication to our community. You will be greatly missed. We wish you, your family, and your father the best!
5) Proclamation for Medina Fire Department Assistant Chief Doug Kreuder.

Keith Dirham, Finance Director, stated there is a budget meeting on Wednesday and a few items on the agenda he will address. He thanked Doug for his many years of service and spoke of Mark Kolesar on his departure and what a pleasure if was working with him.

Greg Huber, Law Director, had no report, but stated Mark Kolesar will sure be missed. Mr. Huber added that Chief Doug Kreuder will also be missed at the Fire Department.

Chief Kinney, Police Chief, reported this Friday, May 18th 2018 at 7 pm, the Medina County Sea of Youth is having their candle light vigil dedicated to the men and women of Law Enforcement whose serve this community and the surrounding communities. This will take place at the Medina Performing Arts Center, featuring the Celtic Eagle Pipe Band, The Medina HS Encore, Claggett Middle School Choir, Brunswick City Schools and the Hinckley Elementary School choir.

Chief Kinney expressed his gratitude for all of Mr. Kolesar's support that he has given him in his new position and wished him and his family good luck in Florida. He congratulated Mr. Kreuder and wished him well in his retirement.

Kimberly Marshall, Economic Development Director, stated May 18th they will be welcoming four new businesses to the City of Medina starting at 10 am Bumble Bee Village 707 N. Court St., 2 pm Elemental Boutique 45 Public Square, 4 pm Molly Watson Photography 30 Public Square second floor, 5 pm Grand Opening for 17 Public Square Restaurant and Bar. Summer Job Fair to be held on Thursday, June 28th 11 am – 1 pm at the Medina County District Library. Kimberly congratulated Doug. Kimberly stated one of the things she always admired about Mark Kolesar is his passion for the environment like recycling and the Champion Creek Cleanup. She wished the best to him and his family in Florida.

Jonathan Mendel, Planning Community Director, had no report other than to congratulate Chief Doug on his retirement and Mark Kolesar on his long and enthusiastic service to the community.

Chief Painter, Fire Chief, reminded the residents that the city is covered by four tornado sirens and they are automatically triggered by the National Weather Service or manually by the Sheriff's Office. They are not designed to be able to hear them in your home they are to notify you that a storm is coming if you are outside so you can take shelter. Chief Painter wished Mr. Kolesar well, and stated that he enjoyed working with Doug and that he built a foundation they are all working off of today.

Mike Wright, Recreation Center Director, reported the Memorial Outdoor Pool is scheduled to open Sunday, May 27th, from 11 am – 7 pm, pending the weather conditions. They are running an early bird 10% off membership sale for the Outdoor Pool starting on Tuesday, May 22nd through Memorial Day! You can pick up a flyer at the Medina Rec or visit the Friends of the Memorial Park and Pool booth at the Civil War Encampment on Saturday, May 26th.

Lastly, the next Rec Advisory Board will be this Thursday, May 17th, at 7:30 am at the Rec Center. He congratulated Doug on his retirement and thanked Mark for all his years of service.

Jansen Wehrley, Parks and Recreation Director, reported recently a new 24 x 24 pavilion was completed at Reagan Park adjacent to the Basketball Court and it is available for rent to the public. They recently completed construction of six dugouts at Greenwood Park, put a new roof and siding on the concession stand at the softball fields, and in a couple weeks we will be repaving the entrance to Greenwood Park from Sturbridge all the way back to the splashpad. Splashpads at

Greenwood Park and Ray Mellert Park will be turned on Saturday, May 26th weather permitting. Jansen congratulated Doug and stated it was a pleasure working with him on certain occasions. Jansen extended his wishes to Mark Kolesar and his family. He appreciated his input on park development, and even though they didn't always see eye to eye, they always came to a good resolution and he recognized Mark's commitment to the City over the years.

Dan Gladish, Building Official, extended best wishes to both Mark and Doug.

Patrick Patton, City Engineer, reported Harding St. is open and today Forest Meadows is now closed for 30 days or so for reconstruction. Pat extended his congratulations to Doug on his retirement and to Mark Kolesar on his new job endeavor. Pat stated he always respected Mark's passion for the City of Medina.

Nino Piccoli, Service Director, expressed his gratitude for Mark's compassion for the City. He congratulated Doug on his retirement.

Notices, Communications and Petitions:
There are none.

Unfinished Business:
There are none.

Introduction of Visitors:
Doug Kreuder – Expressed his gratitude to his wife that put up with him for 40 year in this position.

Introduction and Consideration of Ordinances and Resolutions:

Ord. 078-18
An Ordinance authorizing the expenditure of $8,670.00 to the Medina County Society for the Prevention of Cruelty to Animals (SPCA) for animal related services for the year 2018. Mr. Shields moved for the adoption of Ordinance/Resolution No. 078-18, seconded by Mr. Simpson. Mr. Rose stated this amount represents a 2% increase over the amount we gave last year. Paul stated they have made a dramatic improvement in the way they are operating and he recommends they vote in favor for this. Mayor Hanwell thanked Paul for his efforts. Due to his interactions with the SPCA, what we get each year is now a detailed date, location, and specific address, what kind of animal, and what they did with the animal. Mayor Hanwell said he feels this is a much better process and he thanked Mr. Rose. The roll was called and Ordinance/Resolution No. 078-18 passed by the yea votes of L. Parnell-Cavey, P. Rose, J. Shields, D. Simpson, J. Coyne, M. Kolesar, and B. Lamb.

Res. 079-18
A Resolution approving the adoption of the 2018 Spring Grove Cemetery Master Plan. Mr. Shields moved for the adoption of Ordinance/Resolution No. 079-18, seconded by Mr. Simpson. Jansen Wehrley stated this resolution is for a completely new Master Plan due to most of the items that were identified in the original Master Plan as well as the update were completed at Spring

Grove Cemetery. He said this is quite an accomplishment, and it's due in part to the collaborative partnership with the Friends of the Cemetery, that have donated quite a large amount of money to the improvements at Spring Grove and we hope with this new Master Plan we can continue working in that direction to improve and beautify the cemetery. This project was $28,500 and $26,000 of that was donated by the Friends of the Cemetery and Jansen thanked them. The roll was called and Ordinance/Resolution No. 079-18 passed by the yea votes of P. Rose, J. Shields, D. Simpson, J. Coyne, M. Kolesar, B. Lamb, and L. Parnell-Cavey.

Ord. 080-18
An Ordinance amending Ordinance No. 60-18, passed April 9, 2018 relative to the awarding of a contract for the construction of a new Columbarium Wall at Spring Grove Cemetery. Mr. Shields moved for the adoption of Ordinance/Resolution No. 080-18, seconded by Mr. Simpson. Mr. Shields moved that the emergency clause be added to Ordinance/Resolution No. 080-18, seconded by Mr. Simpson. Mr. Wehrley stated this is to increase the previously authorized amount of $60,000 to $72,000 for the project. They previously did not include the contingencies so therefore they need to increase the amount so they can award a bid up to that dollar amount. Emergency clause is needed so that they can get a bid and the wall built as they are running out of niche space. The cost for the project will be recouped through future niche sales. The roll was called on adding the emergency clause and was approved by the yea votes of D. Simpson, J. Coyne, M. Kolesar, B. Lamb, L. Parnell-Cavey, P. Rose, and J. Shields. The roll was called and Ordinance/Resolution No. 080-18 passed by the yea votes of J. Shields, D. Simpson, J. Coyne, M. Kolesar, B. Lamb, L. Parnell-Cavey, and P. Rose.

Ord. 081-18
An Ordinance authorizing the Finance Director to make certain fund advances. Mr. Shields moved for the adoption of Ordinance/Resolution No. 081-18, seconded by Mr. Simpson. Mr. Dirham stated this is a $12,000 advance into the cemetery mausoleum fund, it is to pay for the $12,000 increase to cover contingencies that Mr. Wehrley spoke of. Advances are temporary and as Jansen stated they intend to recoup this money through future sales of the niches and then they will repay this advance at that time. The roll was called and Ordinance/Resolution No. 081-18 passed by the yea votes of J. Coyne, M. Kolesar, B. Lamb, L. Parnell-Cavey, P. Rose, J. Shields, and D. Simpson.

Ord. 082-18
An Ordinance amending Ordinance No. 4-18, passed January 8, 2018, relative to bids and awarding a contract for the East Smith Road Reconstruction Project. Mr. Shields moved for the adoption of Ordinance/Resolution No. 082-18, seconded by Mr. Simpson. Mr. Shields moved that the emergency clause be added to Ordinance/Resolution No. 082-18, seconded by Mr. Simpson. Mr. Patton stated the lowest and most responsible bid came in 3.8% higher than the amount authorized by Council, so he is asking for this increase which is approximately $50,000 bringing the total project cost to $1,419,780.00. Mr. Patton explained they are getting a $450,000.00 grant for project. Emergency clause is needed to get the contract signed and work started as soon as possible. The roll was called on adding the emergency clause and was approved by the yea votes of B. Lamb, L. Parnell-Cavey, P. Rose, J. Shields, D. Simpson, J. Coyne, and M. Kolesar. The roll was called and Ordinance/Resolution No. 082-18 passed by the yea votes of M.

Kolesar, B. Lamb, L. Parnell-Cavey, P. Rose, J. Shields, D. Simpson, and J. Coyne.

Ord. 083-18

An Ordinance amending Ordinance No. 30-18, passed February 26, 2018, relative to bids and awarding a contract for the Guilford Boulevard Bridge Replacement Project. Mr. Shields moved for the adoption of Ordinance/Resolution No. 083-18, seconded by Mr. Simpson. Mr. Shields moved that the emergency clause be added to Ordinance/Resolution No. 083-18, seconded by Mr. Simpson. Mr. Patton stated that similar to the previous one, the lowest and most responsible bid came in 2% higher than what was authorized. Asking to increase it by $13,657.00 totaling $677,938 and this project has a grant for $605,000. Emergency clause is needed to get contract signed and project on its way. The roll was called on adding the emergency clause and was approved by the yea votes of P. Rose, J. Shields, D. Simpson, J. Coyne, M. Kolesar, B. Lamb, and L. Parnell-Cavey. The roll was called and Ordinance/Resolution No. 083-18 passed by the yea votes of L. Parnell-Cavey, P. Rose, J. Shields, D. Simpson, J. Coyne, M. Kolesar, and B. Lamb.

Ord. 084-18

An Ordinance amending Ordinance No. 177-17, passed December 11, 2017. (Amendments to 2018 Budget) Mr. Shields moved for the adoption of Ordinance/Resolution No. 084-18, seconded by Mr. Simpson. Mr. Dirham stated there are a few increases here, there is a donation and then the case management system which is what we discussed at Finance is Court funds, and donations for the K-9 Program, a grant issue, appropriation adjustments and some reductions. The roll was called and Ordinance/Resolution No. 084-18 passed by the yea votes of J. Shields, D. Simpson, J. Coyne, M. Kolesar, B. Lamb, L. Parnell-Cavey, and P. Rose.

Ord. 085-18

An Ordinance authorizing the Finance Director to make certain fund transfers. Mr. Shields moved for the adoption of Ordinance/Resolution No. 085-18, seconded by Mr. Simpson. Mr. Dirham stated these are not advances they are transfers. Transfers are permanent, one of them is in the Library fund, transfer to the Railroad fund, Rec Center is transferring money to the Capital fund, and a transfer into the Parking fund which doesn't make sufficient money to cover the operations of parking so we have to transfer. The roll was called and Ordinance/Resolution No. 085-18 passed by the yea votes of D. Simpson, J. Coyne, M. Kolesar, B. Lamb, L. Parnell-Cavey, P. Rose, and J. Shields.

Res. 086-18

A Resolution authorizing participation in the Ohio Department of Transportation's Cooperative Purchasing Program for the purchase of sodium chloride (rock salt). Mr. Shields moved for the adoption of Ordinance/Resolution No. 086-18, seconded by Mr. Simpson. Mr. Shields moved that the emergency clause be added to Ordinance/Resolution No. 086-18, seconded by Mr. Simpson. Mr. Piccoli stated the emergency clause is needed due to deadlines. This is for the purchase of annual salt. The roll was called on adding the emergency clause and was approved by the yea votes of B. Lamb, L. Parnell-Cavey, P. Rose, J. Shields, D. Simpson, J. Coyne, and M. Kolesar. The roll was called and Ordinance/Resolution No. 086-18 passed by the yea votes of J. Coyne, M. Kolesar, B. Lamb, L. Parnell-Cavey, P. Rose, J. Shields, and D. Simpson.

Ord. 087-18
An Ordinance authorizing the Mayor to accept one (1) Highway Easement necessary for the East Smith Road Reconstruction Project. Mr. Shields moved for the adoption of Ordinance/Resolution No. 087-18, seconded by Mr. Simpson. Mr. Patton stated that in order to complete the East Smith Road project they need a couple of easements and this is one of the properties at the south-west corner of Smith and Broadway. The roll was called and Ordinance/Resolution No. 087-18 passed by the yea votes of B. Lamb, L. Parnell-Cavey, P. Rose, J. Shields, D. Simpson, J. Coyne, and M. Kolesar.

Council Comments:
Mr. Coyne reminded everyone of the budget meeting on Wednesday, May 16th at 5:30 pm.

Mr. Coyne requested Mark Kolesar come up to the front microphone to present a gift to him and to acknowledge and appreciate his years of service to the City of Medina. Mr. Coyne explained that Mark has been on Council for approximately 14 years and served Ward 3 and the City of Medina very passionately and genuinely and as great advocate for the environment and animals.

Mark Kolesar stated it has been a pleasure serving the community he loves for the last 14 years and working with everyone on Council. Mark spoke of current and previous Council Members he has served with over time and how he held ward meetings and now every ward has them. Mark is very grateful and appreciates the opportunity to serve a city that has been so good to him.

Mrs. Parnell-Cavey wished Mr. Kolesar the best of luck and Laura stated she would be happy to take over the community cleanup. She expressed that because of Mark, she now recycles everything at home and at her store. She is going to be having a community cleanup in Ward 1 on May 27th between 10 am and noon. There will be coffee and bagels at Ray Mellert Park. The Farmer's Market will be starting May 19th from 9 am – 1 pm. The bike recycle has now delivered over half of the bikes to area kids.

Mr. Simpson thanked the Mayor for mentioning the Spring Grove Cemetery Encampment on May, 26th, at 9:30 am – 5 pm. there will be a lot of entertainment for everybody. He asks that everybody be kind to one another.

Dennie expressed that he has been lucky enough to work side by side with Mark Kolesar for the last 14 years and a lot has happened over the years that has brought them closer. Even when they have disagreed on certain issues it's been with respect. Dennie considers Mark a true friend and asked Megan to take good care of him.

Mr. Shields stated it will be very hard not having Mark on Council anymore. Jim stated he has true respect and admiration for the job he's done. Jim stated he appreciated serving alongside Mark and that Mark has made such an impact on him, he's a class act and a truly decent guy.

Mr. Lamb stated he and Mark agreed on more things then they disagreed on. His only regret if any is that he may not have supported some of the things Mark wanted to do with a little more energy.

Bill feels Mark was not only bold but braver than he. You can't not respect somebody who does the things they believe in, somebody has to be that person out there that says things that you just don't get anybody to back you up with and you did that. Bill felt Mark knew more about his ward than most people. You'll be missed.

Mr. Rose stated he had the privilege and honor to sit next to Mark for the last 9 years. Passion is what has driven Mark and keeps him going so don't ever lose that.

Adjournment:

There being no further business before Council, the meeting adjourned at 8:25 p.m.

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Kathy Patton, CMC - Clerk of Council

____

John M. Coyne, President of Council

RESOLUTION NO. 88-18

A RESOLUTION AUTHORIZING THE ADOPTION OF THE 2018 STRATEGIC PLAN UPDATE FOR THE CITY OF MEDINA.

WHEREAS: A Strategic Planning process was initiated in 2005 by City Council to formulate a clear, concise and comprehensive vision of the desired future for the City; and

WHEREAS: The process focused on assessing current conditions in order to best plan for the future; and

WHEREAS: Resolution No. 255-05, passed November 28, 2005, adopted a Strategic Plan for the City of Medina; and

WHEREAS: A goal of the Strategic Plan was to establish a Strategic Plan Advisory Committee to annually review, evaluate, and update the Plan; and

WHEREAS: A Strategic Plan Advisory Committee was established and did review and update the Goals of the Plan and confirmed that the Plan is still in keeping with the vision and direction the City is moving in.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MEDINA, OHIO:

SEC. 1: That the 2018 Strategic Plan Update for the City of Medina dated May 29, 2018 is hereby adopted.

SEC. 2: That a copy of the 2018 Strategic Plan Update is marked Exhibit A attached hereto and incorporated herein.

SEC. 3: That this Resolution shall be in full force and effect at the earliest period allowed by law.

PASSED: ______________________ **SIGNED:** ______________________
President of Council

ATTEST: ______________________ **APPROVED:** ______________________
Clerk of Council

SIGNED: ______________________
Mayor

Effective date –

STRATEGIC PLAN

CITY OF MEDINA, OHIO

FINAL
5-14-18 Update

Prepared with assistance from

McKenna Associates Incorporated

Adopted by City Council on November 28, 2005 (Res. 255-05)
2008 Update adopted by City Council on May 27, 2008 (Res. 98-08)
2011 Update adopted by City Council on December 12, 2011 (Res. 178-11)
2018 Update adopted by City Council on May 29, 2018 (Res. 88-18)

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RCA28098

RESOLUTION NO. 255-05

A RESOLUTION ADOPTING THE STRATEGIC PLAN FOR THE CITY OF MEDINA.

WHEREAS: A Strategic Planning process was initiated by the City to formulate a clear, concise and comprehensive vision of the desired future for the City; and

WHEREAS: The process focused on assessing current conditions in order to best plan for the future.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MEDINA, OHIO:

SEC. 1: That the Strategic Plan for the City of Medina dated October 18, 2005 is hereby adopted.

SEC. 2: That a copy of the Strategic Plan is marked Exhibit A attached hereto and incorporated herein.

SEC. 3: That this Resolution shall be in full force and effect at the earliest period allowed by law.

PASSED: November 28, 2005 **SIGNED:** Pamela B. Miller
President of Council

ATTEST: Catherine L. Horn **APPROVED:** November 30, 2005
Clerk of Council

SIGNED: Jane E. Leaver
Mayor

RCA28098

RESOLUTION NO. 98-08

A RESOLUTION AUTHORIZING THE ADOPTION OF THE 2008 STRATEGIC PLAN UPDATE FOR THE CITY OF MEDINA.

WHEREAS: A Strategic Planning process was initiated in 2005 by City Council to formulate a clear, concise and comprehensive vision of the desired future for the City; and

WHEREAS: The process focused on assessing current conditions in order to best plan for the future; and

WHEREAS: Resolution No. 255-05, passed November 28, 2005, adopted a Strategic Plan for the City of Medina; and

WHEREAS: A goal of the Strategic Plan was to establish a Strategic Plan Advisory Committee to annually review, evaluate, and update the Plan; and

WHEREAS: A Strategic Plan Advisory Committee was established and did review and update the Goals of the Plan and confirmed that the Plan is still in keeping with the vision and direction the City is moving in.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MEDINA, OHIO:

SEC. 1: That the 2008 Strategic Plan Update for the City of Medina dated May 27, 2008 is hereby adopted.

SEC. 2: That a copy of the 2008 Strategic Plan Update is marked Exhibit A attached hereto and incorporated herein.

SEC. 3: That this Resolution shall be in full force and effect at the earliest period allowed by law.

PASSED:	**May 27, 2008**	**SIGNED:**	**Cynthia M. Fuller** **President of Council**
ATTEST:	**Catherine L. Horn** **Clerk of Council**	**APPROVED:**	**May 29, 2008**
		SIGNED:	**Jane E. Leaver** **Mayor**

Effective date – June 26, 2008

RCA 11-195

RESOLUTION NO. 178-11

A RESOLUTION AUTHORIZING THE ADOPTION OF THE 2011 STRATEGIC PLAN UPDATE FOR THE CITY OF MEDINA.

WHEREAS: A Strategic Planning process was initiated in 2005 by City Council to formulate a clear, concise and comprehensive vision of the desired future for the City; and

WHEREAS: The process focused on assessing current conditions in order to best plan for the future; and

WHEREAS: Resolution No. 255-05, passed November 28, 2005, adopted a Strategic Plan for the City of Medina; and

WHEREAS: A goal of the Strategic Plan was to establish a Strategic Plan Advisory Committee to annually review, evaluate, and update the Plan; and

WHEREAS: A Strategic Plan Advisory Committee was established and did review and update the Goals of the Plan and confirmed that the Plan is still in keeping with the vision and direction the City is moving in.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MEDINA, OHIO:

SEC. 1: That the 2011 Strategic Plan Update for the City of Medina dated December 12, 2011 is hereby adopted.

SEC. 2: That a copy of the 2011 Strategic Plan Update is marked Exhibit A attached hereto and incorporated herein.

SEC. 3: That this Resolution shall be in full force and effect at the earliest period allowed by law.

PASSED: December 12, 2011 **SIGNED:** Cynthia M. Fuller
President of Council

ATTEST: Kathy Patton
Clerk of Council **APPROVED:** December 13, 2011

SIGNED: Dennis Hanwell
Mayor

Effective date – January 12, 2012

ACKNOWLEDGEMENTS

2018 STRATEGIC PLAN ADVISORY COMMITTEE

John M. Coyne, III, *Council representative and Committee Chairman*
Jim Shields, *Council representative*
Dennis Hanwell, *Mayor, Administration representative*
Nino Piccoli, *Service Director, Administration representative*
Alyssa Williams, *Ward 1 representative*
Clay Benjamin, *Ward 2 representative*
Nicole Glatz, *Ward 3 representative*
Paul Pfeiffer, *Ward 4 representative*
Jim Gerspacher, *At-Large representative*
Stanley Scheetz, *At-Large representative (Alternate)*

Kathy Patton, Clerk of Council

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INTRODUCTION

Strategic planning is a process by which a community can proactively plan for the future. The strategic planning process has long been used by private businesses to plan for the future, and is increasingly being used by local governments to effectively and responsibly provide for the future of its residents. Through the evaluation of strengths and weaknesses, and in conjunction with local and regional trends, communities can minimize future problems while maximizing future opportunities.

The strategic planning process has been initiated in the City of Medina for a number of reasons. The goals formulated throughout the strategic planning process will provide Council, other elected officials, City Departments, and residents with a clear, concise, and comprehensive vision of the desired future for the City. Ultimately, the strategic plan will become a blueprint for continuing action and decision making. The goals and objectives outlined in the strategic plan can provide a means for facilitating decision-making and clarifying opportunities and challenges that confront the City.

COMPONENTS OF STRATEGIC PLANNING

The following are components of the strategic planning process. The components focus on assessing current conditions in order to best plan for the future:

- Anticipation of the future.
- Assessment of the community.
- Community goal setting and consensus building.
- Allocation and prioritization of resources.
- Establishment of benchmarks.

The activities undertaken by a community are varied and numerous. Through the use of the components listed above, the strategic planning process can provide elected City officials the opportunity to evaluate existing conditions and formulate action items to realize the vision reached through the process building consensus.

THE PROCESS

The process that led to the creation of the City of Medina Strategic Plan commenced in June 2005 and was completed in October 2005. A Steering Committee was formed to guide the process and to direct the consultants who assisted the City in preparing the Plan (McKenna Associates, Incorporated). The Steering Committee was composed of all local elected officials, including the Mayor, Council members, and the Municipal Court Judge. The Steering Committee participated in a series of four workshops open to the public. At these workshops, the Steering Committee members worked to establish the outcomes of the plan, as discussed below.

A series of interviews with all City department heads was also included in the planning process. These interviews helped to establish a common understanding of the existing realities and challenges faced by the City.

The Plan also makes use of existing studies, documents, and recommendations throughout the Plan where appropriate. A number of action items also emphasize continued or increased cooperation and collaboration between the City and surrounding townships, local school districts, the County, organizations that encourage economic development in the City, and other local public and private institutions.

Ultimately, the Plan will reflect existing realities, limitations, challenges, and opportunities and will create the basis for making strides toward an ideal future, as outlined in the vision statement.

THE OUTCOME

The strategic planning process will result in a document that will provide insight and vision and will serve as a blueprint for action and decision making in Medina. The document will provide urgent, short term, and long term components. The following summarizes typical results of the strategic planning process:

- An Essential Mission Statement
- A Strategic Vision Statement
- Common Goals
- Achievable Action Items

ESTABLISHING A MISSION

Establishing a mission statement is essential to the strategic planning process. The mission statement should reflect the essential purpose of the City and will form the baseline for the Plan's vision statement, goals, and strategies (action items). Specifically, the mission statement reflects guiding principles, and should only be changed to reflect major shifts in the physical, social, or economic environment of the community.

Through a series of workshops open to the public, the Steering Committee established, revised, and refined a commonly shared mission statement for the City. The final mission statement concisely represents the City's purpose, values, and approach to government.

The mission statement of the City of Medina reads as follows:

To preserve, promote, and support a community that values a high quality of life, local heritage, and diversity through an approach to government marked by innovation, responsiveness, and resourcefulness.

A Shared Vision

The strategic vision statement reflects a desired future direction, expected outcomes, and needed characteristics to achieve the City's future ideal. The vision statement is strategic in that it provides guidance for establishing goals, and eventually action items, to achieve the desired future direction desired by the City.

The vision statement contains four sub-statements, each addressing a different aspect of the desired future of the City. These areas include the quality of the living and working environment, the health and security of the local economy and residents, collaboration and cooperation, and the system of governance.

The vision statement of the City of Medina reads as follows:

We aspire to be an attractive, affordable, and safe place to live and work.

We will achieve our vision through actively embracing our small town historic character and promoting a healthy and diversified economy, strong local businesses, safe and vibrant neighborhoods, successful learning institutions, a thriving downtown area, high quality services, and accessible recreational and cultural opportunities.

We will continually seek out opportunities for collaboration and cooperation with other public and private entities to improve the quality of life and services for our community.

We require innovative governance that is accessible, accountable, and efficient with a system of funding that is fair, responsible, and forward-thinking.

COMMON GOALS

A goal is a general statement describing the actions needed to achieve the aims of the vision statement. For ease of use, the goals have been labeled with a phrase of a few words which summarizes the goal. These labels are italicized and appear in front of each goal.

The goals of the City of Medina read as follows:

1. ***Quality of Life.*** **To pursue strategies that promote a high quality of life and a strong sense of small town historic community character.**

2. ***Balanced Development.*** **To balance new and existing development through strategies that promote a vibrant downtown and ensure compatible and responsible new development and redevelopment throughout the City.**

3. ***Economic Development.*** **To increase the economic vitality of Medina through a balanced tax base and economic development efforts focused on attraction, expansion, and retention of business and industry.**

4. ***Collaborative Leadership.*** **To strengthen Medina's position as a County leader through collaboration and cooperation with other public and private entities.**

5. ***Effective Government.*** **To provide services that ensure a high quality of life, safety, and security through government that is fiscally responsible and accessible to all citizens.**

IMPLEMENTATION

The proposed action items in the following tables are strategies to be considered to accomplish the goals of the Plan.

The following symbols are used to designate entities with lead implementing responsibility for various action items:

Symbol	Meaning
A	City Administration
C	City Council
F	Finance
B	Board of Zoning Appeals
H	Historic Preservation Board
P	Planning Commission

In addition to those with lead implementing responsibility, a number of action items also identify organizations and entities that will play a key role in accomplishing the action item.

The following descriptors are used to identify the implementation timeframe of each action item:

Descriptor	Description
Urgent (✓)	Action items of immediate need and/or most readily attainable (2019).
Short Term	Action items with an implementation time frame of 2-3 years (2020-2023).
Long Term	Action items with an implementation time frame of 4-5 years (2024-2025).
Ongoing (→)	Action items that are of a continuing nature, rather than a one-time event.

GOAL 1 - QUALITY OF LIFE.

To pursue strategies that maintain and promote a high quality of life and a strong sense of small town historic community character.

		Action Item	Lead Responsibility	Completion Target			
				Urgent	Short Term	Long Term	Ongoing
1.1	<u>Transportation</u>						
	Desired Outcome: **To reach the identified transportation goals of the most current Comprehensive Plan Update.**						
	1.1.1	Implement appropriate transportation strategies of the most current Comprehensive Plan Update. (self-driving cars parking, transportation for elderly/disabled/workforce issues) Work with County to determine route.	A, C			TID	→
	1.1.2	Devote funding to capital improvement projects; including Routes 42 and 18, Commerce Drive extension, and sidewalk development and implementation. - Sidewalks - Lafayette Rd. near Fairgrounds *(Lake Rd., West Smith, Commerce Dr.)	C COMPLETED*		X *		→
	1.1.3	Airport – Development and Marketing. Expand, extend runway. Future operational sustainability.				X	
	1.1.4	Establish Regional Task Force for efficient traffic flow throughout city and surrounding townships. Medina Area Transportation Task Force. Sidewalk/trails in industrial areas and other commercial areas.					
1.2	<u>Marketing of Unique Historic Character</u>						
	Desired Outcome: **Increase community pride in Medina's small town historic community character through programs and activities that highlight these unique attributes for residents and visitors alike.**						

	1.2.1	Maintain and promote cultural activities and special events throughout the City, and especially in the Historic District.	A, C		X		→
	1.2.2	Consider becoming a Main Street City.	A, C COMPLETED				
	1.2.3	Implement as appropriate recommendations of the most current Preservation Plan.	A, C, H				→
	1.2.4	Review the current public and private use of Uptown Park and establish policies of use to maximize public appreciation and use of Uptown Park.	A, C COMPLETED				
	1.2.5	Provide support and monitor Main Street Medina efforts.	A,C				→
	1.2.6	Commuter plan to coordinate use of Square with events (Historic District, Restroom, Parking Deck, Technology)					

Action Item		Lead Responsibility	Completion Target			
			Urgent	Short Term	Long Term	Ongoing
1.3	Services					
	Desired Outcome: **Provide adequate City services to all current and future residents and businesses.**					
1.3.1	Determine necessary service levels of infrastructure to meet anticipated future demand, based upon the findings and recommendations provided in the most current Comprehensive Plan Update.	A, C				→
1.3.2	Address unmet needs of all citizens, especially those with the most needs, including senior citizens and youth.	A, C				→
1.3.3	Determine necessary service levels of facilities to meet anticipated future demand, based upon the findings and recommendations provided in the most current Comprehensive Plan Update.	A, C				→
1.3.4	Instant Messaging System – Emergency Response	COMPLETED				
1.3.5	W.E.N.Z. System, camera systems throughout Uptown Park area.		X			
1.3.6	Recycling Program – What should it be					

1.4	**<u>Education</u>** ***Desired Outcome:*** **Increase the communication, information sharing, and collaboration between the City; Medina, Buckeye, and Cloverleaf School Districts; the Medina County Career Center; and nearby colleges and universities, with the ultimate goal of providing lifelong learning opportunities.**					
1.4.1	Identify and become familiar with school districts' current facility planning.	A, C				→
1.4.2	Continue to work with school districts collectively to share information gained from the most current Comprehensive Plan Update to help the Districts anticipate increased demands on the school districts as a result of projected City and surrounding area population growth.	A, C				→
1.4.3	Meet with school districts and the Career Center on a regular basis to identify common concerns that must be addressed by the school districts, Career Center, and the City.	A, C		X		→
1.4.4	Maintain support of the Medina County University Center (University Center).	A, C COMPLETED				→
1.4.5	Business/school collaborative efforts to promote services, etc.					→
1.4.6	Promote and support secondary education in Medina Square, etc.					
1.5	**<u>Institutions</u>** ***Desired Outcome:*** **Increase public awareness of available goods, services, and activities that local institutions have to offer.**					
1.5.1	Undertake joint promotional efforts with current institutions (i.e., hospital, library), both large and small, to increase public awareness of the goods, services, and activities offered in Medina.	A, C	X			→

1.6 Recreation *Desired Outcome:* **To reach the identified recreation and open space goals of the most current Comprehensive Plan Update.**						
1.6.1	Implement appropriate recreation and open space strategies of the most current Comprehensive Plan Update.	A, C				→
1.6.2	Work cooperatively with the Medina County Park District to continue to extend park and trail access throughout the City.	A, C				→
1.6.3	Develop strategies to promote public awareness of public parks, trails and facilities.	A				→

GOAL 2 – BALANCED DEVELOPMENT

To balance new and existing development through strategies that promotes a vibrant downtown and ensure compatible and responsible new development and redevelopment throughout the City.

Action Item		Lead Responsibility	Completion Target			
			Urgent	Short Term	Long Term	Ongoing
2.1 Land Use *Desired Outcome:* **To reach the identified land use goals of the most current Comprehensive Plan Update.**						
2.1.1	Implement appropriate land use strategies of the most current Comprehensive Plan Update.	A, C, P, B, H				→
2.1.2	Work cooperatively with contiguous townships and the County.	A, C				→
2.1.3	Work cooperatively with Rocky River and Chippewa Lake Watershed Districts	A, C				→
2.1.4	Follow suggestions of the Downtown Strategic Development Plan					→

2.2 <u>Transportation</u>

***Desired Outcome:* To update current parking and loading requirements, where appropriate, and support adequate public transportation.**

2.2.1	Review Historic District parking needs and develop a comprehensive plan for parking demands.	A, C COMPLETED				→
2.2.2	Identify additional areas where parking districts or other similar ventures should be considered.	A, C				→
2.2.3	Review and update Off-Street Parking and Loading Requirements.	C, P COMPLETED				→
2.2.4	City-new street design to support central core of City.					
2.2.5	Evaluate current public transportation systems and support efforts to increase the use of public transportation and other pedestrian-friendly modes of transportation.	A, C	X Promo- tional			→
2.2.6	Fair Road Improvements Signage	COMPLETED		X		

Action Item		Lead Responsibility	Completion Target			
			Urgent	Short Term	Long Term	Ongoing
2.3	**<u>Design Guidelines</u>** *Desired Outcome:* **To continue to maintain the historic character of the City through review procedures and the use of design guidelines.**					
2.3.1	Review and update as appropriate procedures in the Historic District and Transitional Corridor-Overlay District incorporating recommendations of the most current Medina Historic Preservation Plan.	C, P, H				→
2.3.2	Review, update, and consolidate all design guidelines in the City of Medina Planning and Zoning Code.	C, P, H COMPLETED				
2.3.3	Consider the addition of new historic districts and overlay districts.	C, P, H				→
2.3.4	Establish public and private art regulations.	C, A				
2.4	**<u>Information Sharing</u>** *Desired Outcome:* **To facilitate information sharing amongst current and future businesses and the City.**					
2.4.1	Develop a business directory and notification system for all businesses in the City. This registration system should be used to communicate with businesses on issues that may impact their operation.	A, C	✓			→
2.4.2	Develop a business-friendly link on the current City website, to include various flowcharts to guide new and current businesses through the process of gaining necessary approvals and permits from the City.	A, C **COMPLETED**				→

GOAL 3 – ECONOMIC DEVELOPMENT

To increase the economic vitality of Medina through a balanced tax base and economic development efforts focused on attraction, expansion, and retention of public and private business and industry.

Action Item	Lead Responsibility	Completion Target			
		Urgent	Short Term	Long Term	Ongoing
3.1 <u>Attraction/Expansion</u> ***Desired Outcome:*** **To successfully attract new businesses to the City of Medina and to encourage the expansion of businesses currently located in Medina.**					
3.1.1 Upgrade the economic development link on the City's website to build on current information intended to attract future employees and businesses to the City and to include links to other organizations promoting economic development in the City (including the Medina County Economic Development Corporation (MCEDC) website which includes a Building Profile of available land throughout the City).	A, C COMPLETED				→
3.1.2 Work with the Economic Development Committee and the Greater Medina Chamber of Commerce (Chamber) to take advantage of existing resources (i.e., CoStar, MCEDC), and conduct a targeted industry study, which will lay the base for a focused marketing strategy and can identify opportunities in particular industries.	A, C COMPLETED				→
3.1.3 Work with the City's Economic Development Committee, Main Street Medina and the Chamber to take advantage of existing resources (i.e., CoStar, MCEDC), and create and maintain an inventory of available retail, office, and service space in the Historic District.	A, C				→

3.1.4	Review and evaluate underutilized non-residential properties throughout the city.	A				→
3.1.5	Collaboration with post-secondary education institutions (Akron University) or others.	A, C				→

	Lead Responsibility	Completion Target			
		Urgent	Short Term	Long Term	Ongoing
3.2 **Expansion/Retention** ***Desired Outcome:*** **To assist in the expansion and retention of businesses located in the City.**					
3.2.1 Work with the Chamber and County to utilize existing resources (i.e., Business Retention and Expansion Survey, 2004 (BRE), and explore a business partnership program with key elements to include face-to-face meetings, teams of government and economic development service providers, program managers, and a technology system for communication and information sharing. One example of this type of program is the Summit Business Partnership (Summit County, Ohio).	A, C				→

	Lead Responsibility	Completion Target			
		Urgent	Short Term	Long Term	Ongoing
3.3 **Attraction/Expansion/Retention** ***Desired Outcome:*** **To educate and inform business owners on financial assistance opportunities.**					
3.3.1 Upgrade the economic development link on the City's website to include information on available programs which offer financial incentives to businesses relocating to or expanding in the City.	A, C				→
3.3.2 Support Medina Area Chamber of Commerce and Main Street Medina efforts to increase marketing of City's assets to the business community.	A, C				→

3.3.3	Redirect and reallocate resources toward hiring staff or contracting for services to implement economic development action items identified in this Plan.	A, C ~~COMPLETED~~				
3.3.4	Implement appropriate economic development strategies of the most current Comprehensive Plan Update.	A, C COMPLETED		X		→
3.3.5	Brainstorming Session for future business in Medina.	A, C				→
3.3.6	Community Revitalization District					

	Lead Responsibility	Completion Target			
		Urgent	Short Term	Long Term	Ongoing
3.4 **<u>Fair Property</u>** ***Desired Outcome:***					
3.4.1 To promote the use of existing Fairground facilities.	A, C	✓			→
3.4.2 Establish a group to work with Fair Board to study utilization of fairgrounds.	A, C				

3.5 **<u>Generational Development Opportunities</u>** ***Desired Outcome:***					
3.5.1 Marketing Medina	A, C				→
3.5.2 Access to technology / Cable Alternative					

GOAL 4 - COLLABORATIVE LEADERSHIP

To strengthen Medina's position as a County leader through collaboration and cooperation with other public and private entities.

Action Item		Lead Responsibility	Completion Target			
			Urgent	Short Term	Long Term	Ongoing
4.1 Surrounding Townships						
4.1.1	Continue service agreements with the surrounding townships for safety services.	A, C				→
4.1.2	Explore opportunities for further collaboration with surrounding townships to provide safety services, including the formation of districts.	A, C	X			→
4.1.3	Explore opportunities for collaboration agreements between the City and surrounding townships regarding parks and recreation.	A, C				→
4.1.4	Explore other areas of collaboration between the City and the townships that might promote or provide cost-sharing and/or cost-savings for the City.	A, C				→
4.2 County						
4.2.1	Actively participate in County boards and commissions to aggressively promote the interests of the City at a County level.	A, C				→
4.2.2	Work cooperatively with the County to retain and expand County jobs and offices in the City through open communication.	A, C				→
4.3 Education						
4.3.1	Explore joint (City and school) funding sources.	A, C			X	
4.3.2	Maintain and expand City-school facility, resource, and cost sharing. More shared purchasing and services for better prices.	A, C				→
4.3.3	Maintain support of the University Center.	A, C				→

Action Item	Lead Responsibility	Completion Target			
		Urgent	Short Term	Long Term	Ongoing
4.4 <u>Other Public</u>					
4.4.1 Promote communication and collaboration with organizations providing public services that will promote a higher quality of life in the City.	A, C				→
4.4.2 Promote communication and collaboration with the Medina County Port Authority and the Transportation Improvement District (TID), and explore joint projects with the Port Authority.	A, C	✓			→
4.4.3 Fair Board Agricultural Society		✓			
4.5 <u>Private</u>					
4.5.1 Increase coordination and collaboration with the Chamber and other organizations focused on providing vital economic development activities and/or promoting a higher quality of life in the city.	A, C				→
4.5.2 Maintain an atmosphere of open communication between the City and businesses to achieve mutual and individual objectives.	A				→
4.5.3 Explore relationships with business generators (incubators)	Collaborative				

Action Item	Lead Responsibility	Completion Target			
		Urgent	Short Term	Long Term	Ongoing
4.6 Economic Development					
4.6.1 Expand the Community Reinvestment Area (CRA) to include all industrially-zoned property in the City, including the Cooperative Economic Development Agreement (CEDA) area.	A, C COMPLETED				
4.6.2 Expand the CRA to incorporate additional commercial and residential areas to encourage renovation of older commercial buildings and housing stock.	A, C COMPLETED				
4.6.3 Explore the use of economic development tools not currently utilized (i.e., Joint Economic Development Districts (JEDDs), Foreign Trade Zones (FTZs)) and existing Port Authority tools not currently utilized.	A, C				→
4.6.4 Explore opportunities for an Economic Development Incentive Revolving Loan Fund, to target support for commercial or industrial enterprises that will provide significant revenue to the City.	A, C			X	

GOAL 5 - EFFECTIVE GOVERNMENT

To provide services that ensure a high quality of life, safety, and security through government that is fiscally responsible and accessible to all citizens.

Action Item	Lead Responsibility	Completion Target: Urgent	Completion Target: Short Term	Completion Target: Long Term	Completion Target: Ongoing
5.1 <u>Information Sharing</u> *Desired Outcome:* **A one-stop online shop for resident, business, and visitor needs and inquiries.**					
5.1.1 Re-organize the City's website to make it simultaneously accessible, resident-friendly, business-friendly, and visitor-friendly.	A, C COMPLETED				→
5.1.2 Explore various information sharing technologies, including streaming video and pod casting, to allow residents to access information and services online and through the public access cable channels.	A, C COMPLETED				→
5.1.3 Begin to post the City's E-Newsletter on the City's website. The E-Newsletter can provide a venue for informing the public of City meetings, special happenings, and opportunities for increased citizen involvement.	A COMPLETED	X			
5.1.4 Initiate a City-wide meeting of all departments, to determine relevant information to be added to the City's website. This information may be divided into guidance for development and redevelopment (i.e., permits, applications, flowcharts), frequently asked questions answered, and generally useful information as determined by department heads.	A COMPLETED				
5.1.5 Identify areas in which citizens can become more involved in local government.	A, C				→

5.1.6	Implement on-line bill paying services (city utilities, Recreation Center, Income Tax)	A, C, F COMPLETED	✓			
5.1.7	Explore options for city income tax collection with cooperation with the Finance Director	COMPLETED	X			
5.2	**City Department Facilities** *Desired Outcome:* **Provide adequate space and maintenance for all City Department facilities.**					
5.2.1	Develop a City Department facilities plan to identify necessary capital improvements (expansion) and maintenance (existing) in all City Departments, and based on relevant findings from the most current Comprehensive Plan Update.	A, C	X			
5.3	**Community Facilities** *Desired Outcome:* **Properly plan for current and future demand of City services.**					
5.3.1	Implement most current Comprehensive Plan Update community facilities plan recommendations to ensure adequate provision of services and amenities to all residents.	A, C, P				→
5.4	**Fiscal Responsibility** *Desired Outcome:* **Continue to operate the City in a fiscally sound and responsible manner.**					
5.4.1	Continue five-year financial planning.	A, C, F				→
5.4.2	Develop a system for requesting, evaluating, and funding capital improvement needs City-wide.	A, C, F	✓			→

Action Item	Lead Responsibility	Completion Target			
		Urgent	Short Term	Long Term	Ongoing
5.5 <u>Personnel</u> ***Desired Outcome:*** **To provide adequate and appropriate staffing and support to all City departments.**					
5.5.1 Review and evaluate existing City departments' structure and assess for effectiveness and necessity.	A, C COMPLETED				
5.5.2 Based on review and evaluation, consider employing an IT administrator, either full-time or on a contract-basis.	A, C COMPLETED				
5.5.3 Based on review and evaluation, hire staff and/or contract for services to fulfill Planning and Community Development Director duties and responsibilities in the most current Comprehensive Plan Update.	A, C COMPLETED				
5.5.4 Implement appropriate recommendations of the RNR Efficiency Study.	A, C	X			→
5.5.5 Explore and evaluate benefits of Human Resources Dept.		X			

5.6 Strategic Plan Update ***Desired Outcome:*** **To continually evaluate and update Strategic Plan action items.**					
5.6.1 Establish a Strategic Plan Advisory Committee (SPAC) to annually review, evaluate, and update the Strategic Plan. The SPAC should ensure that those action items that reference the recommendations in the most current Comprehensive Plan Update are developed accordingly upon the completion of the Comprehensive Plan Update. The Committee Chairman and the Clerk of Council shall annually review progress and e-mail update to committee members. The SPAC should meet every 3 years to completely review and evaluate the timeframes of each action item evaluate the timeframes of each action item to ensure that they are demanding, yet achievable. In addition, the SPAC must ensure that the Plan remains relevant and is able to respond and adapt to an ever changing environment. Finally, the SPAC should develop project descriptions and cost estimates for action items during the first Plan updating process.	C COMPLETED		X		→
5.6.2 Designate Council liaison for each goal for follow-up and monitoring. Develop a Community Interaction Plan to integrate community ideas to make the Strategic Plan more relatable.			X		→

A Living Plan

Because no community is static, the City of Medina Strategic Plan must constantly be reviewed, evaluated, and updated. The following quote aptly summarizes the importance of this continually evolving planning process:

> "As a process, strategic planning is not a one-time endeavor. It must be constant and ongoing. As the environment changes, or as our understanding of the environment becomes more clear, the plan can be amended and its resulting actions adjusted. The process must continue because the environment is always in flux. To plan once is to be unprepared. What was once flexibility becomes rigidity. To maintain flexibility, a community must constantly analyze the past, scrutinize the present, and prepare for the future." *(Strategic Planning for Local Government, 1993)*

To ensure that the Plan remains valuable and current, Action Item 5.6.1 recommends that a Strategic Plan Advisory Committee (SPAC) be formed. The SPAC should be composed of community stakeholders, elected representatives, and City residents.

The SPAC will be charged with the following duties:

1. Review, evaluate, and update the Plan every 3 years, if not more frequently;
2. Ensure that those action items that reference the recommendations of the most current Comprehensive Plan Update are developed accordingly upon the completion of the Comprehensive Plan Update;
3. Continually evaluate the timeframes of each action item to ensure that they are demanding, yet achievable;
4. Ensure that the Plan remains relevant and is able to respond and adapt to an ever changing environment; and
5. Develop project descriptions and cost estimates for action items during the first Plan updating process.

NOTE: In accordance with Ordinance No. 41-07, passed March 12, 2007, a Strategic Plan Advisory Committee was established.

RESOLUTION NO. 89-18

A RESOLUTION ACCEPTING FOUR (4) DONATIONS RECEIVED FROM VARIOUS SPONSORS TO GO TOWARDS THE MEDINA CITY POLICE DEPARTMENT K9 PROGRAM.

WHEREAS: Four (4) donations from different entities were received from various sponsors to be used for the Medina City Police Department K9 Program; and

WHEREAS: The four (4) donations are as follows: $1,500.00 from Lloyds Towing, $1,500.00 from Symphony Financial Services, $1,500.00 from South of the Square Collision, and $1,500.00 from Lazor Insurance & Financial Services.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MEDINA, OHIO:

SEC. 1: That the City hereby accepts the donations in the amount of $6,000.00 from the parties as stated above, to go towards the Medina City Police Department K9 Program.

SEC. 2: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with the law.

SEC. 3: That this Resolution shall be in full force and effect at the earliest period allowed by law.

PASSED: ______________________ **SIGNED:** ______________________
President of Council

ATTEST: ______________________ **APPROVED:** ______________________
Clerk of Council

SIGNED: ______________________
Mayor

ORDINANCE NO. 90-18

AN ORDINANCE
ADOPTING A NEW CHAPTER 162 OF THE CODIFIED ORDINANCES OF THE CITY OF MEDINA, OHIO REGARDING MUNICIPAL INCOME TAX, AND DECLARING AN EMERGENCY.

WHEREAS: The Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS: Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality's power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;" and

WHEREAS: The General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

WHEREAS: More specifically, the General Assembly enacted H.B. 49 in June 2017, and mandated that municipal income tax codes be amended such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in Chapter 718;" and

WHEREAS: Upon a detailed review of H.B. 49 and the Codified Ordinances of the City of Medina, this Council deems it necessary to enact this Ordinance and new Codified Ordinance Chapter 162, to include the amendments required, and that the same is in accordance with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MEDINA, OHIO:

SEC. 1: That new Chapter 162 of the Codified Ordinances be enacted to read as set forth in the document entitled "Chapter 162 Income Tax" attached hereto as Exhibit A and incorporated herein by reference.

SEC. 2: That this Ordinance and Chapter 162 shall take effect and be in force from and after January 1, 2018, for tax years beginning on or after January 1, 2018. Notwithstanding, Codified Ordinance "Chapter 161, Earned Income Tax" shall remain in full force and effect through the end of tax years beginning on or before December 31, 2017.

SEC. 3: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with the law.

SEC. 4 That this Ordinance shall be considered an emergency measure necessary for the immediate preservation of the public peace, health and safety, and for the further reason for this Ordinance to go into effect January 1, 2018; wherefore, this Ordinance shall be in full force and effect immediately upon its passage and signature by the Mayor.

PASSED: ____________________ **SIGNED:** ____________________
President of Council

ATTEST: ____________________ **APPROVED:** ____________________
Clerk of Council

SIGNED: ____________________
Mayor

EXHIBIT A
CHAPTER 162
Earned Income Tax

Effective January 1, 2018
For taxable years beginning with taxable year 2018

162.011 HOME RULE POWERS.

The passage of this Ordinance does not waive any rights of the Municipality, including but not limited to, the Municipality reserving the right under its home rule powers to challenge Ohio House Bill 49, including the amendments to Chapter 718 of the Revised Code.

162.012 AUTHORITY TO LEVY TAX.

(A) The tax on income and the withholding tax established by this Chapter 162 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax on income and the withholding tax established by this Chapter 162 are deemed to be levied in accordance with, and to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718). This Chapter is deemed to incorporate the provisions of ORC 718.

(B) The tax is an annual tax levied on the income of every person residing in or earning or receiving income in the municipal corporation, and shall be measured by municipal taxable income. The Municipality shall tax income at a uniform rate. The tax is levied on Municipal Taxable Income, as defined herein.

(Ord.. Passed.)

162.013 PURPOSES OF TAX; RATE.

(A) To provide funds for the purposes of general municipal operations, maintenance of equipment, new equipment, extension and enlargement of municipal services and facilities, and capital improvements of the City there is hereby levied a tax on income, qualifying wages, and commissions, as defined in this Chapter, and on all other taxable income, as hereinafter provided, with a quarter percent (0.25%) of total income tax collections, net of collection costs, restricted for street, storm water, and utility construction, maintenance, repair and improvements.

(B) For the purposes set forth above, on or after January 1, 2016, an annual tax of one and a quarter percent (1.25%) per annum shall be imposed upon income, qualifying wages, and commissions, as defined in this Chapter, and on all other taxable income, as hereinafter provided.

(Ord.. Passed.)

162.014 STATEMENT OF PROCEDURAL HISTORY; STATE MANDATED CHANGES TO MUNICIPAL INCOME TAX

(A) Significant and wide-ranging amendments to ORC 718 were enacted by Am Sub HB 5, passed by the 130th General Assembly, and signed by Governor Kasich on December 19, 2014, and H.B. 5 required municipal corporations to conform to and adopt the provisions of ORC 718.in order to have the authority to impose, enforce, administer and collect a municipal income tax.

(B) As mandated by H.B. 5, municipal income tax Ordinance 155-15, effective January 1, 2016, adopts new Chapter 162 in accordance with the provisions of ORC 718 to allow the

Municipality to continue the income tax and withholding tax administration and collection efforts on behalf of the Municipality.
(Ord. 155-15. Passed 12-14-15.)

(C) Significant and wide-ranging amendments to ORC 718 were enacted by Am Sub H.B. 49, passed by the 132nd General Assembly, signed by Governor Kasich on June 30, 2017, and H.B. 49 required municipal corporations to conform to adopt the provisions of ORC 718 in order to have the authority to impose, enforce, administer and collect a municipal income tax.

(D) As mandated by H.B. 49, municipal income tax Ordinance -18, effective January 1, 2018, adopts new Chapter 162 in accordance with the provisions of ORC 718 to allow the Municipality to continue the income tax and withholding tax administration and collection efforts on behalf of the Municipality.
(Ord. 18. Passed).

162.02 EFFECTIVE DATE.

(A) Ordinance , effective January 1, 2018, and corresponding changes to ORC 718, apply to municipal taxable years beginning on or after January 1, 2018. All provisions of this Chapter 162 apply to taxable years beginning 2018 and succeeding taxable years.

(B) Ordinance does not repeal the existing sections of Chapter 161 for any taxable year prior to 2018, but rather adopts new Chapter 162 effective January 1, 2018. For municipal taxable years beginning before January 1, 2018, the Municipality shall continue to administer, audit, and enforce the income tax of the Municipality under ORC 718 and ordinances and resolutions of the Municipality as that chapter and those ordinances and resolutions existed before January 1, 2018.

(Ord.. Passed.)

162.03 DEFINITIONS.

Any term used in this Chapter that is not otherwise defined in this Chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the Ohio Revised Code, unless a different meaning is clearly required. If a term used in this Chapter that is not otherwise defined in this Chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the Ohio Revised Code and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the Ohio Revised Code.

For purposes of this Section, the singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

As used in this Chapter:

(1) **"ADJUSTED FEDERAL TAXABLE INCOME,"** for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under division (23)(E) of this section, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as

follows:

(A) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(B) Add an amount equal to five percent (5%) of intangible income deducted under division (1)(A) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code;

(C) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

(D) (i) Except as provided in division (1)(D)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

(ii) Division (1)(D)(i) of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.

(E) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(F) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(G) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Ohio Revised Code;

(H)

(i) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.

(I) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (E)(3)(b) of Section 162.063 of this Chapter.

(J) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an *affiliated* group of corporations includes that loss in the group's federal taxable income in accordance with division (E)(3)(b) of Section 162.063 of this Chapter. If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (47)(B) of this section, is not a publicly traded partnership that has made the election described in division (23)(E) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under section 469 of the Internal Revenue

Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction. Nothing in division (1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(2) (A) **"ASSESSMENT"** means any of the following:

(i) A written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation;

(ii) A full or partial denial of a refund request issued under Section 162.096 (B)(2) of this Chapter;

(iii) A Tax Administrator's denial of a taxpayer's request for use of an alternative apportionment method, issued under Section 162.062(B)(2) of this Chapter; or

(iv) A Tax Administrator's requirement for a taxpayer to use an alternative apportionment method, issued under Section 162.062(B)(3) of this Chapter;

(v) For purposes of division (2)(A)(i), (ii), (iii) and (iv) of this Section, an assessment shall commence the person's time limitation for making an appeal to the Local Board of Tax Review pursuant to Section 162.18 of this Chapter, and shall have "ASSESSMENT" written in all capital letters at the top of such finding.

(B) **"ASSESSMENT"** does not include notice(s) denying a request for refund issued under Section 162.096 (B)(3) of this Chapter, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (2)(A) of this section.

(3) **"AUDIT"** means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.

(4) **"BOARD OF REVIEW"** has same meaning as "Local Board of Tax Review."

(5) **"CALENDAR QUARTER"** means the three-month period ending on the last day of March, June, September, or December.

(6) **"CASINO OPERATOR" and "CASINO FACILITY"** have the same meanings as in section 3772.01 of the Ohio Revised Code.

(7) **"CERTIFIED MAIL," "EXPRESS MAIL," "UNITED STATES MAIL," "POSTAL SERVICE,"** and similar terms include any delivery service authorized pursuant to section 5703.056 of the Ohio Revised Code.

(8) **"COMPENSATION"** means any form of remuneration paid to an employee for personal services.

(9) **"DISREGARDED ENTITY"** means a single member limited liability company, a

qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

(10) **"DOMICILE"** means the true, fixed and permanent home of the taxpayer to which, whenever absent, the taxpayer intends to return.

(11) **"EXEMPT INCOME"** means all of the following:

(A) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state;

(B) (i) Except as provided in division (11)(B)(ii) of this section, intangible income;

(ii) A municipal corporation that taxed any type of intangible income on March 29, 1988, pursuant to Section 3 of S.B. 238 of the 116th general assembly, may continue to tax that type of income if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 voted in favor thereof at an election held on November 8, 1988.

(C) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (11)(C) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in section 3402(o)(2) of the Internal Revenue Code.

(D) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(E) Compensation paid under section 3501.28 or 3501.36 of the Ohio Revised Code to a person serving as a precinct election official to the extent that such compensation does not exceed one thousand dollars ($1000.00) for the taxable year. Such compensation in excess of one thousand dollars ($1000.00) for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(F) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;

(G) Alimony and child support received;

(H) Awards for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or awards for punitive damages;

(I) Income of a public utility when that public utility is subject to the tax levied under section 5727.24 or 5727.30 of the Ohio Revised Code. Division (11)(I) of this section does not apply for purposes of Chapter 5745. of the Ohio Revised Code;

(J) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business;

(K) Compensation or allowances excluded from federal gross income under section 107 of the Internal Revenue Code;

(L) Employee compensation that is not qualifying wages as defined in division (34) of this section;

(M) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile;

(N) An S corporation shareholder's distributive share of net profits of the S corporation, other than any part of the distributive share of net profits that represents wages as defined in section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in section 1402(a) of the Internal Revenue Code;

(O) All of the municipal taxable income earned by individuals under eighteen (18) years of age.

(P) (i) Except as provided in divisions (11)(P)(ii), (iii), and (iv) of this section, qualifying wages described in division (B)(1) or (E) of Section 162.052 of this Chapter to the extent the qualifying wages are not subject to withholding for the Municipality under either of those divisions.

(ii) The exemption provided in division (11)(P)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in division (11)(P)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (D)(2) of Section 162.052 of this Chapter.

(iv) The exemption provided in division (11)(P)(i) of this section does not apply to qualifying wages if both of the following conditions apply:

(a) For qualifying wages described in division (B)(1) of Section 162.052 of this Chapter, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (E) of Section 162.052 of this Chapter, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

(b) The employee receives a refund of the tax described in division (11)(P)(iv)(a) of this section on the basis of the employee not performing services in that municipal corporation.

(Q) (i) Except as provided in division (11)(Q)(ii) or (iii) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the Municipality on not more than twenty (20) days in a taxable year.

(ii) The exemption provided in division (11)(Q)(i) of this section does not apply under either of the following circumstances:

(a) The individual's base of operation is located in the Municipality.

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (11)(Q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 162.052 of this Chapter.

(iii) Compensation to which division (11)(Q) of this section applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(iv) For purposes of division (11)(Q) of this section, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

(R) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to section 709.023 of the Ohio Revised Code on or after March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.

(S) Income the taxation of which is prohibited by the constitution or laws of the United States. Any item of income that is exempt income of a pass-through entity under division (11) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(12) **"FORM 2106"** means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(13) **"GENERIC FORM"** means an electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability, including a request for refund.

(14) **"INCOME"** means the following:

(A) (i) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in division (23)(E) of this section.

(ii) For the purposes of division (14)(A)(i) of this section:

(a) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (14)(A)(iv) of this section;

(b) The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

(iii) Division (14)(A)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' distributive shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division 11(N) or division 14(E) of this Section.

(iv) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

(B) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the Municipality, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(C) For taxpayers that are not individuals, net profit of the taxpayer.

(D) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings. Credit for tax withheld or paid to another municipal corporation on such winnings paid to the municipal corporation where winnings occur is limited to the credit as specified in Section 162.081 of this Chapter.

(E) INTENTIONALLY LEFT BLANK.

(15) **"INTANGIBLE INCOME"** means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

(16) **"INTERNAL REVENUE CODE"** means the "Internal Revenue Code of 1986," 100 Sta. 2085, 26 U.S.C.A. 1, as amended.

(17) **"LIMITED LIABILITY COMPANY"** means a limited liability company formed under Chapter 1705 of the Ohio Revised Code or under the laws of another state.

(18) **"LOCAL BOARD OF TAX REVIEW" and "BOARD OF TAX REVIEW"** means the entity created under Section 162.18 of this Chapter.

(19) **"MUNICIPAL CORPORATION"** means, in general terms, a status conferred upon a local government unit, by state law giving the unit certain autonomous operating authority such as the power of taxation, power of eminent domain, police power and regulatory power, and includes a joint economic development district or joint economic development zone that levies an income tax under section 715.691, 715.70, 715.71, or 715.74 of the Ohio Revised Code.

(20) (A) **"MUNICIPAL TAXABLE INCOME"** means the following:

(i) For a person other than an individual, income, apportioned or sitused to the Municipality under Section 162.062 of this Chapter, and further reduced by any pre-2017 net operating loss carryforward available to the person for the Municipality.

(ii) (a) For an individual who is a resident of a Municipality other than a qualified municipal corporation, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (20)(B) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the Municipality.

(iii) For an individual who is a nonresident of the Municipality, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the Municipality under Section 162.062 of this Chapter, then reduced as provided in division (20)(B) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the Municipality.

(B) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (20)(A)(ii)(a) or (iii) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.

(21) **"MUNICIPALITY" or "CITY"** means the City of Medina.

(22) **"NET OPERATING LOSS"** means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

(23) (A) **"NET PROFIT"** for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of this division, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (1)(H) of this section.

(B) "Net profit" for a person other than an individual means adjusted federal taxable income reduced by any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017, subject to the limitations of division (23)(C) of this section.

(C) (i) The amount of such operating loss shall be deducted from net profit to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five (5) consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(ii) No person shall use the deduction allowed by division (23)(C) of this section to offset qualifying wages.

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (23)(C) of this section.

(b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (23)(C) of this section without regard to the limitation of division

(23)(C)(iii)(a).

(iv) Any pre-2017 net operating loss carryforward deduction that is available may be utilized before a taxpayer may deduct any amount pursuant to (23)(C) of this section.

(v) Nothing in division (23)(C)(iii)(a) of this section precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (23)(C)(iii)(a) of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years is carried forward for use with respect to a return filed for taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (23)(C)(iii)(a) of this section shall apply to the amount carried forward.

(D) For the purposes of this Chapter, and notwithstanding division (23)(B) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(E) A publicly traded partnership that is treated as a partnership for federal income tax purposes and that is subject to tax on its net profits by Municipality, may elect to be treated as a C corporation for municipal income tax purposes, and shall not be treated as the net profit or income of any owner of the partnership. The election shall be made on the annual return for the Municipality. The Municipality will treat the publicly traded partnership as a C corporation if the election is so made.

(24) **"NONRESIDENT"** means an individual that is not a resident of the Municipality.

(25) **"OHIO BUSINESS GATEWAY"** means the online computer network system, created under section 125.30 of the Ohio Revised Code, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

(26) **"OTHER PAYER"** means any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual. "Other payer" includes casino operators and video lottery terminal sales agents.

(27) **"PASS-THROUGH ENTITY"** means a partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax purposes. "Pass-through entity" does not include a trust, estate, grantor of a grantor trust, or disregarded entity.

(28) **"PENSION"** means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.

(29) **"PERSON"** includes individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

(30) **"POSTAL SERVICE"** means the United States postal service, or private delivery service delivering documents and packages within an agreed upon delivery schedule, or any other carrier service delivering the item.

(31) **"POSTMARK DATE," "DATE OF POSTMARK,"** and similar terms include the date

recorded and marked by a delivery service and recorded electronically to a database kept in the regular course if its business and marked on the cover in which the payment or document is enclosed, the date on which the payment or document was given to the delivery service for delivery.

(32) (A) **"PRE-2017 NET OPERATING LOSS CARRYFORWARD"** means any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of the Municipality that was adopted by the Municipality before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in such Municipality in future taxable years.

(B) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.

(33) "PUBLICLY TRADED PARTNERSHIP" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

(34) **"QUALIFIED MUNICIPAL CORPORATION"** means a municipal corporation that, by resolution or ordinance adopted on or before December 31, 2011, adopted Ohio adjusted gross income, as defined by section 5747.01 of the Ohio Revised Code, as the income subject to tax for the purposes of imposing a municipal income tax.

(35) **"QUALIFYING WAGES"** means wages, as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(A) Deduct the following amounts:

(i) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in section 125 of the Internal Revenue Code.

(ii) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

(iii) INTENTIONALLY LEFT BLANK

(iv) INTENTIONALLY LEFT BLANK

(v) Any amount included in wages that is exempt income.

(B) Add the following amounts:

(i) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.

(ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option and the municipal corporation has not, by resolution or ordinance, exempted the amount from withholding and tax adopted before January 1, 2016. Division (35)(B)(ii) of this section applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (35)(B)(iii) of this section applies only to employee contributions and employee deferrals.

(iv) Any amount that is supplemental unemployment compensation benefits described in section 3402(o)(2) of the Internal Revenue Code and not included in wages.

(v) Any amount received that is treated as self-employment income for federal tax purposes in accordance with section 1402(a)(8) of the Internal Revenue Code.

(vi) Any amount not included in wages if all of the following apply:

(a) For the taxable year the amount is employee compensation that is earned outside of the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under section 911 of the Internal Revenue Code;

(b) For no preceding taxable year did the amount constitute wages as defined in section 3121(a) of the Internal Revenue Code;

(c) For no succeeding taxable year will the amount constitute wages; and

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (34)(B) of this section or section 718.03 of the Ohio Revised Code, as that section existed before the effective date of H.B. 5 of the 130th general assembly, March 23, 2015.

(36) **"RELATED ENTITY"** means any of the following:

(A) An individual stockholder, or a member of the stockholder's family enumerated in section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(B) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(C) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (36)(D) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent (50%) of the value of the corporation's outstanding stock;

(D) The attribution rules described in section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (36)(A) to (C) of this section have been met.

(37) **"RELATED MEMBER"** means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, "twenty percent" shall be substituted for "5 percent" wherever "5 percent" appears in section 1563(e) of the Internal Revenue Code.

(38) **"RESIDENT"** means an individual who is domiciled in the Municipality as determined under Section 162.042 of this Chapter.

(39) **"S CORPORATION"** means a person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(40) **"SCHEDULE C"** means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(41) **"SCHEDULE E"** means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(42) **"SCHEDULE F"** means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(43) **"SINGLE MEMBER LIMITED LIABILITY COMPANY"** means a limited liability company that has one direct member.

(44) **"SMALL EMPLOYER"** means any employer that had total revenue of less than five hundred thousand dollars ($500,000.00) during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(45) (A) **"TAX ADMINISTRATOR"** means the individual charged with direct responsibility for administration of an income tax levied by a municipal corporation in accordance with this Chapter. Tax Administrator does not include the state tax commissioner.

(B) "TAX COMMISSIONER" means the tax commissioner appointed under section 121.03 of the Revised Code.

(46) **"TAX RETURN PREPARER"** means any individual described in section 7701(a)(36) of the Internal Revenue CODE AND 26 C.F.R. 301.7701-15.

(47) **"TAXABLE YEAR"** means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(48) (A) **"TAXPAYER"** means a person subject to a tax levied on income by a municipal corporation in accordance with this Chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (48)(B)(i) of this section, a disregarded entity.

(B) (i) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

(a) The limited liability company's single member is also a limited liability company.

(b) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.

(c) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of section 718.01 of the Ohio Revised Code as this section existed on December 31, 2004.

(d) The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.

(e) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(ii) For purposes of division (48)(B)(i)(e) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least four hundred thousand dollars ($400,000.00).

(49) **"TAXPAYERS' RIGHTS AND RESPONSIBILITIES"** means the rights provided to taxpayers in sections 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011, and 5717.03 of the Ohio Revised Code and any corresponding ordinances of the Municipality, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718 of the Ohio Revised Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

(50) **"VIDEO LOTTERY TERMINAL"** has the same meaning as in section 3770.21 of the Ohio Revised Code.

(51) **"VIDEO LOTTERY TERMINAL SALES AGENT"** means a lottery sales agent licensed under Chapter 3770 of the Ohio Revised Code to conduct video lottery terminals on behalf of the state pursuant to section 3770.21 of the Ohio Revised Code.

(Ord.. Passed.)

162.04 INCOME SUBJECT TO TAX FOR INDIVIDUALS.

The income tax levied by the Municipality at a rate of 1.25 percent is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the Municipality.

Individuals.

(A) For residents of the Municipality, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income as defined in Section 162.03(14).

(B) For nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in 162.03(20)(A). Exemptions which may apply are specified in Section 162.03(11).

(Ord. . Passed)

162.041 DETERMINING MUNICIPAL TAXABLE INCOME FOR INDIVIDUALS

(A) "Municipal Taxable Income" for a resident of the Municipality is calculated as follows:

(1) "Income" reduced by "Exempt Income" to the extent such exempt income is otherwise included in income, reduced by allowable employee business expense deduction as found in division (20)(B) of Section 162.03 of this Chapter, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income."

(a) "Income" is defined in Section 162.03 (14) of this Chapter.

(i) "Qualifying Wages" is defined in Section 162.03(34).

(ii) "Net profit" is included in "income", and is defined in Section 162.03 (23) of this Chapter. This section also provides that the net operating loss carryforward shall be calculated and deducted in the same manner as provided in division (1)(H) of Section 162.03. Treatment of net profits received by an individual taxpayer from rental real estate is provided in Section 162.062(E).

(iii) Section 162.03(14) provides the following: offsetting and net operating loss carryforward treatment in (14)(A)(ii)(a); resident's distributive share of net profit from pass through entity treatment in (14)(A)(ii)(b); treatment of S Corporation distributive share of net profit in the hands of the shareholder in (14)(A)(iii); restriction of amount of loss permitted to be carried forward for use by taxpayer in a subsequent taxable year in (14)(A)(iv).

(iv) "Pass Through Entity" is defined in Section 162.03(27).

(b) "Exempt Income" is defined in Section 162.03 (11) of this Chapter.

(c) Allowable employee business expense deduction is described in (20)(B) of Section 162.03 of this Chapter, and is subject to the limitations provided in that section.

(d) "Pre-2017 Net Operating Loss Carryforward" is defined in Section 162.03 (32) of this Chapter.

(B) "Municipal Taxable Income" for a nonresident of the Municipality is calculated as follows:

(1) "Income" reduced by "Exempt Income" to the extent such exempt income is otherwise included in income, as applicable, apportioned or sitused to the

Municipality as provided in Section 162.062 of this Chapter, reduced by allowable employee business expense deduction as found in (20)(B) of Section 162.03 of this Chapter, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income."

(a) "Income" is defined in Section 162.03(14) of this Chapter.

(i) "Qualifying Wages" is defined in Section 162.03(34).

(ii) "Net profit" is included in "income", and is defined in Section 162.03(23) of this Chapter. This section also provides that the net operating loss carryforward shall be calculated and deducted in the same manner as provided in division (1)(H) of Section 162.03. "Net profit" for a nonresident individual includes any net profit of the nonresident, but excludes the distributive share of net profit or loss of only pass through entity owned directly or indirectly by the nonresident.

(iii) "Pass Through Entity" is defined in Section 162.03(27).

(b) "Exempt Income" is defined in Section 162.03(11) of this Chapter.

(c) "Apportioned or sitused to the Municipality as provided in Section 162.062 of this Chapter" includes the apportionment of net profit income attributable to work done or services performed in the Municipality. Treatment of net profits received by an individual taxpayer from rental real estate is provided in Section 162.062(E).

(d) "Allowable employee business expense deduction" as described in (20)(B) of Section 162.03 of this Chapter, is subject to the limitations provided in that section. For a nonresident of the Municipality, the deduction is limited to the extent the expenses are related to the performance of personal services by the nonresident in the Municipality.

(e) "Pre-2017 Net Operating Loss Carryforward" is defined in Section 162.03(32) of this Chapter.

162.042 DOMICILE.

(A) As used in this section:

(1) "Domicile" means the true, fixed and permanent home of the taxpayer to which whenever absent, the taxpayer intends to return.

(2) An individual is presumed to be domiciled in the Municipality for all or part of a taxable year if the individual was domiciled in the Municipality on the last day of the immediately preceding taxable year or if the tax administrator reasonably concludes that the individual is domiciled in the Municipality for all or part of the taxable year.

(3) An individual may rebut the presumption of domicile described in division (A)(1) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the Municipality for all or part of the taxable year.

(B) For the purpose of determining whether an individual is domiciled in the Municipality for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(1) The individual's domicile in other taxable years;

(2) The location at which the individual is registered to vote;

(3) The address on the individual's driver's license;

(4) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(5) The location and value of abodes owned or leased by the individual;

(6) Declarations, written or oral, made by the individual regarding the individual's residency;

(7) The primary location at which the individual is employed.

(8) The location of educational institutions attended by the individual's dependents as defined in section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation or state where the educational institution is located;

(9) The number of contact periods the individual has with the Municipality. For the purposes of this division, an individual has one "contact period" with the Municipality if the individual is away overnight from the individual's abode located outside of the Municipality and while away overnight from that abode spends at least some portion, however minimal, of each of two (2) consecutive days in the Municipality.

(C) All applicable factors are provided inthe Rules and Regulations.

(Ord.. Passed.)

162.043 EXEMPTION FOR MEMBER OR EMPLOYEE OF GENERAL ASSEMBLY AND CERTAIN JUDGES

(A) Only the municipal corporation of residence shall be permitted to levy a tax on the income of any member or employee of the Ohio General Assembly, including the Lieutenant Governor, whose income is received as a result of services rendered as such member or employee and is paid from appropriated funds of this state.

(B) Only the municipal corporation of residence and the city of Columbus shall levy a tax on the income of the Chief Justice or a Justice of the Supreme Court received as a result of services rendered as the Chief Justice or Justice. Only the municipal corporation of residence shall levy a tax on the income of a judge sitting by assignment of the Chief Justice or on the income of a district court of appeals judge sitting in multiple locations within the district, received as a result of services rendered as a judge.

(Source: ORC 718.50)

162.05 COLLECTION AT SOURCE

162.051 COLLECTION AT SOURCE; WITHHOLDING FROM QUALIFYING WAGES.

(A)

Each employer, agent of an employer, or other payer located or doing business in the Municipality shall withhold an income tax from the qualifying wages earned and/or received by each employee in the Municipality. Except for qualifying wages for which withholding is not required under Section 162.052 or division (B), (D), or (F) of this section, the tax shall be withheld at the rate specified in Section 163.012(3) of this chapter/ordinance, of 1.25 percent. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wges to, or credits the qualifying wages to the benefit of, the employee.

(B) (1) Except as provided in division (B)(1)(c) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the Municipality the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer, according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded Two Thousand Three Hundred Ninety-nine Dollars ($2,399.00), or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded Two Hundred Dollars ($200.00).

Payment under division (B)(1)(a) of this section shall be made to the Tax Administrator not later than fifteen (15) days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the last day of the month following the last day of each calendar quarter.

(c) Intentionally left blank.

(C) If the employer, agent of an employer or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the Municipality. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section. (D) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by Tax Administrator and the Municipality as the return required of a non-resident employee whose sole income subject to the tax under this Chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(E) An employer, agent of an employer, or other payer is not required to withhold municipality income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(F) (1) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this Chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(2) The failure of an employer, agent of an employer, or other payer to remit to the Municipality the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(G) Compensation deferred before June 26, 2003, is not subject to municipality income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(H) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the Municipality until such time as the withheld amount is remitted to the Tax Administrator.

(I) On or before the last day of February of each year, an employer shall file a Withholding Reconciliation Return with the Tax Administrator listing:

(1) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the Municipality during the preceding calendar year;

(2) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(3) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;

(4) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(5) Other information as may be required by the Tax Administrator.

(J) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(K) An employer is required to deduct and withhold municipal income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(L) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this Chapter, to be tax required to be withheld and remitted for the purposes of this section.

(Ord.________. Passed .)

162.052 COLLECTION AT SOURCE; OCCASIONAL ENTRANT

(A) The following terms as used in this section:

(1) "Employer" includes a person that is a related member to or of an employer.

(2) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(3) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(4) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(5) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(6) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than twenty (20) days during the calendar year. "Worksite location" does not include the home of an employee.

(7) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (B)(1)(a) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be deemed in accordance with division (B)(2) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(B) (1) Subject to divisions (C), (E), (F), and (G) of this section, an employer is not required to withhold municipal income tax on qualifying wages paid to an employee for the performance of personal services in a municipal corporation that imposes such a tax if the employee performed such services in the municipal corporation on twenty (20) or fewer days in a calendar year, unless one of the following conditions applies:

(a) The employee's principal place of work is located in the Municipality.

(b) The employee performed services at one or more presumed worksite locations in the Municipality. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in this state at which the employer provides services that can reasonably be expected by the employer to last more than twenty (20) days in a calendar year. Services can "reasonably be expected by the employer to last more than twenty (20) days" if either of the following applies at the time the services commence:

(i) The nature of the services are such that it will require more than twenty (20) days of actual services to complete the services;

(ii) The agreement between the employer and its customer to perform services at a location requires the employer to perform actual services at the location for more than twenty (20) days.

(c) The employee is a resident of the Municipality and has requested that the employer withhold tax from the employee's qualifying wages as provided in section 162.051 of this Chapter.

(d) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure within the Municipality.

(2) For the purposes of division (B)(1) of this section, an employee shall be considered to have spent a day performing services in a municipal corporation only if the employee spent more time performing services for or on behalf of the employer in that municipal corporation than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(a) Traveling to the location at which the employee will first perform services for the employer for the day;

(b) Traveling from a location at which the employee was performing services for the employer to any other location;

(c) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(d) Transporting or delivering property described in division (B)(2)(c) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(e) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(C) If the principal place of work of an employee is located in a municipal corporation that imposes an income tax in accordance with this Chapter, the exception from withholding requirements described in division (B)(1) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to the municipal corporation in which the employee's principal place of work is located.

(D) (1) Except as provided in division (D)(2) of this section, if, during a calendar year, the number of days an employee spends performing personal services in a municipal corporation exceeds the twenty-day threshold described in division (B)(1) of this section, the employer shall withhold and remit tax to that municipal corporation for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in that municipal corporation.

(2) An employer required to begin withholding tax for a municipal corporation under division (D)(1) of this section may elect to withhold tax for that municipal corporation for the first twenty (20) days on which the employer paid qualifying wages to the employee for personal services performed in that municipal corporation.

(3) If an employer makes the election described in division (D)(2) of this section, the taxes withheld and paid by such an employer during those first twenty (20) days to the municipal corporation in which the employee's principal place of work is located are refundable to the employee.

(E) Without regard to the number of days in a calendar year on which an employee performs personal services in any municipal corporation, an employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the municipal corporation in which the employer's fixed location is located if the employer qualifies as a small employer as defined in Section 162.03 of this Chapter. To determine whether an employer qualifies as a small employer for a taxable year, a Tax Administrator may require the employer to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(F) Divisions (B)(1) and (D) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of section 162.051 of this Chapter.

(G) In the case of a person performing personal services at a petroleum refinery located in a municipal corporation that imposes a tax on income, an employer is not required to withhold municipal income tax on the qualifying wages of such a person if the person performs those services on twelve (12) or fewer days in a calendar year, unless the principal place of work of the employer is located in another municipal corporation in this state that imposes a tax applying to compensation paid to the person for services performed on those days and the person is not liable to that other municipal corporation for tax on the compensation paid for such services. For the purposes of this division, a petroleum refinery is a facility with a standard industrial classification code facility classification of 2911, petroleum refining.

Notwithstanding division (D) of this section, if, during a calendar year, the number of days an individual performs personal services at a petroleum refinery exceeds twelve, the employer shall withhold tax for the municipal corporation for the first twelve (12) days for which the employer paid qualifying wages to the individual and for all subsequent days in the calendar year on which the individual performed services at the refinery.

(Source: ORC 718.011; ORC 718.01)

162.053 COLLECTION AT SOURCE; CASINO AND VLT

(A) The Municipality shall require a casino facility or a casino operator, as defined in Section 6(C)(9) of Article XV, Ohio Constitution, and section 3772.01 of the Ohio Revised Code, respectively, or a lottery sales agent conducting video lottery terminals sales on behalf of the state to withhold and remit municipal income tax with respect to amounts other than qualifying wages as provided in this section.

(B) If a person's winnings at a casino facility are an amount for which reporting to the internal revenue service of the amount is required by section 6041 of the Internal Revenue Code, as amended, the casino operator shall deduct and withhold municipal income tax from the person's winnings at the rate of the tax imposed by the municipal corporation in which the casino facility is located.

(C) Amounts deducted and withheld by a casino operator are held in trust for the benefit of the municipal corporation to which the tax is owed.

(1) On or before the tenth day of each month, the casino operator shall file a return electronically with the Tax Administrator of the Municipality, providing the name, address, and social security number of the person from whose winnings amounts were deducted and withheld, the amount of each such deduction and withholding during the preceding calendar month, the amount of the winnings from which each such amount was withheld, the type of casino gaming that resulted in such winnings, and any other information required by the Tax Administrator. With this return, the casino operator shall remit electronically to the Municipality all amounts deducted and withheld during the preceding month.

(2) Annually, on or before the thirty-first day of January, a casino operator shall file an annual return electronically with the Tax Administrator of the municipal corporation in which the casino facility is located, indicating the total amount deducted and withheld during the preceding calendar year. The casino operator shall remit electronically with the annual return any amount that was deducted and withheld and that was not previously remitted. If the name, address, or social security number of a person or the amount deducted and withheld with respect to that person was omitted on a monthly return for that reporting period, that information shall be indicated on the annual return.

(3) Annually, on or before the thirty-first day of January, a casino operator shall issue an information return to each person with respect to whom an amount has been deducted and withheld during the preceding calendar year. The information return shall show the total amount of municipal income tax deducted from the person's winnings during the preceding year. The casino operator shall provide to the Tax Administrator a copy of each information return issued under this division. The administrator may require that such copies be transmitted electronically.

(4) A casino operator that fails to file a return and remit the amounts deducted and withheld shall be personally liable for the amount withheld and not remitted. Such personal liability extends to any penalty and interest imposed for the late filing of a return or the late payment of tax deducted and withheld.

(5) If a casino operator sells the casino facility or otherwise quits the casino business, the amounts deducted and withheld along with any penalties and interest thereon are immediately due and payable. The successor shall withhold an amount of the purchase money that is sufficient to cover the amounts deducted and withheld along with any penalties and interest thereon until the predecessor casino operator produces either of the following:

(a) A receipt from the Tax Administrator showing that the amounts deducted and withheld and penalties and interest thereon have been paid;

(b) A certificate from the Tax Administrator indicating that no amounts are due.

If the successor fails to withhold purchase money, the successor is personally liable for the payment of the amounts deducted and withheld and penalties and interest thereon.

(6) The failure of a casino operator to deduct and withhold the required amount from a person's winnings does not relieve that person from liability for the municipal income tax with respect to those winnings.

(D) If a person's prize award from a video lottery terminal is an amount for which reporting to the internal revenue service is required by section 6041 of the Internal Revenue Code, as amended, the video lottery sales agent shall deduct and withhold municipal income tax from the person's prize award at the rate of the tax imposed by the municipal corporation in which the video lottery terminal facility is located.

(E) Amounts deducted and withheld by a video lottery sales agent are held in trust for the benefit of the municipal corporation to which the tax is owed.

(1) The video lottery sales agent shall issue to a person from whose prize award an amount has been deducted and withheld a receipt for the amount deducted and withheld, and shall obtain from the person receiving a prize award the person's name, address, and social security number in order to facilitate the preparation of returns required by this section.

(2) On or before the tenth day of each month, the video lottery sales agent shall file a return electronically with the Tax Administrator of the Municipality providing the names, addresses, and social security numbers of the persons from whose prize awards amounts were deducted and withheld, the amount of each such deduction and withholding during the preceding calendar month, the amount of the prize award from which each such

amount was withheld, and any other information required by the Tax Administrator. With the return, the video lottery sales agent shall remit electronically to the Tax Administrator all amounts deducted and withheld during the preceding month.

(3) A video lottery sales agent shall maintain a record of all receipts issued under division (E) of this section and shall make those records available to the Tax Administrator upon request. Such records shall be maintained in accordance with section 5747.17 of the Ohio Revised Code and any rules adopted pursuant thereto.

(4) Annually, on or before the thirty-first day of January, each video lottery terminal sales agent shall file an annual return electronically with the Tax Administrator of the municipal corporation in which the facility is located indicating the total amount deducted and withheld during the preceding calendar year. The video lottery sales agent shall remit electronically with the annual return any amount that was deducted and withheld and that was not previously remitted. If the name, address, or social security number of a person or the amount deducted and withheld with respect to that person was omitted on a monthly return for that reporting period, that information shall be indicated on the annual return.

(5) Annually, on or before the thirty-first day of January, a video lottery sales agent shall issue an information return to each person with respect to whom an amount has been deducted and withheld during the preceding calendar year. The information return shall show the total amount of municipal income tax deducted and withheld from the person's prize award by the video lottery sales agent during the preceding year. A video lottery sales agent shall provide to the Tax Administrator of the municipal corporation a copy of each information return issued under this division. The Tax Administrator may require that such copies be transmitted electronically.

(6) A video lottery sales agent who fails to file a return and remit the amounts deducted and withheld is personally liable for the amount deducted and withheld and not remitted. Such personal liability extends to any penalty and interest imposed for the late filing of a return or the late payment of tax deducted and withheld.

(F) If a video lottery sales agent ceases to operate video lottery terminals, the amounts deducted and withheld along with any penalties and interest thereon are immediately due and payable. The successor of the video lottery sales agent that purchases the video lottery terminals from the agent shall withhold an amount from the purchase money that is sufficient to cover the amounts deducted and withheld and any penalties and interest thereon until the predecessor video lottery sales agent operator produces either of the following:

(1) A receipt from the Tax Administrator showing that the amounts deducted and withheld and penalties and interest thereon have been paid;

(2) A certificate from the Tax Administrator indicating that no amounts are due.

If the successor fails to withhold purchase money, the successor is personally liable for the payment of the amounts deducted and withheld and penalties and interest thereon.

(G) The failure of a video lottery sales agent to deduct and withhold the required amount from a person's prize award does not relieve that person from liability for the municipal income tax with respect to that prize award.

(H) If a casino operator or lottery sales agent files a return late, fails to file a return, remits amounts deducted and withheld late, or fails to remit amounts deducted and withheld as required under this section, the Tax Administrator of a municipal corporation may impose the following applicable penalty:

(1) For the late remittance of, or failure to remit, tax deducted and withheld under this section, a penalty equal to fifty percent (50%) of the tax deducted and withheld;

(2) For the failure to file, or the late filing of, a monthly or annual return, a penalty of five hundred dollars ($500.00) for each return not filed or filed late. Interest shall accrue on past due amounts deducted and withheld at the rate prescribed in section 5703.47 of the Ohio Revised Code.

(I) Amounts deducted and withheld on behalf of a municipal corporation shall be allowed as a credit against payment of the tax imposed by the municipal corporation and shall be treated as taxes paid for purposes of section 162.07 of this Chapter. This division applies only to the person for whom the amount is deducted and withheld.

(J) The Tax Administrator shall prescribe the forms of the receipts and returns required under this section.

(Source: ORC 718.031)

162.06 INCOME SUBJECT TO NET PROFIT TAX

162.061 DETERMINING MUNICIPAL TAXABLE INCOME FOR TAXPAYERS WHO ARE NOT INDIVIDUALS

"Municipal Taxable Income" for a taxpayer who is not an individual for the Municipality is calculated as follows:

(A) "Income" reduced by "Exempt Income" to the extent otherwise included in income, multiplied by apportionment, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income."

(1) "Income" for a taxpayer that is not an individual means the "Net Profit" of the taxpayer.

(i) "Net Profit" for a person other than an individual is defined in Section 162.03(23).

(ii) "Adjusted Federal Taxable Income" is defined in Section 162.03(1) of this Chapter.

(2) "Exempt Income" is defined in Section 162.03(11) of this Chapter.

(3) "Apportionment" means the apportionment as determined by Section 162.062 of this Chapter.

(4) "Pre-2017 Net Operating Loss Carryforward" is defined in Section 162.03 (32) of this Chapter.

(Source: ORC 718.01)

162.062 NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX; ALTERNATIVE APPORTIONMENT.

This section applies to any taxpayer engaged in a business or profession in the Municipality unless the taxpayer is an individual who resides in the Municipality or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745 of the Ohio Revised Code.

(A) Net profit from a business or profession conducted both within and without the boundaries of the Municipality shall be considered as having a taxable situs in the Municipality for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(1) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated. As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 162.052 of this Chapter;

(3) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the Municipality to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(B) (1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in the Municipality, the taxpayer may request, or the Tax Administrator of the Municipality may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

(a) Separate accounting;

(b) The exclusion of one or more of the factors;

(c) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the Municipality;

(d) A modification of one or more of the factors.

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by division (A) of Section 162.19 of this Chapter.

(3) A Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (A) of Section 162.19 of this Chapter.

(4) Nothing in division (B) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(C) As used in division (A)(2) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(1) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

(a) The employer;

(b) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(c) A vendor, customer, client, or patient of a person described in division (C)(1)(b) of this section, or a related member of such a vendor, customer, client, or patient.

(2) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

(3) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (C)(1) or (2) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If a Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.

(D) For the purposes of division (A)(3) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(1) Gross receipts from the sale of tangible personal property shall be sitused to the municipal corporation only if, regardless of where title passes, the property meets either of the following criteria:

(a) The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.

(b) The property is delivered within the municipal corporation from a location outside the municipal corporation, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion.

(2) Gross receipts from the sale of services shall be sitused to the municipal corporation to the extent that such services are performed in the municipal corporation.

(3) To the extent included in income, gross receipts from the sale of real property located in the municipal corporation shall be sitused to the municipal corporation.

(4) To the extent included in income, gross receipts from rents and royalties from real property located in the municipal corporation shall be sitused to the municipal corporation.

(5) Gross receipts from rents and royalties from tangible personal property shall be sitused to the municipal corporation based upon the extent to which the tangible personal property is used in the municipal corporation. (E) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to taxthe Municipality's tax only if the property generating the net profit is located in the Municipality or if the individual taxpayer that receives the net profit is a resident of the Municipality. The Municipality shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(F) (1) Except as provided in division (F)(2) of this section, commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the Municipality, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the Municipality to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(2) An individual who is a resident of the Municipality shall report the individual's net profit from all real estate activity on the individual's annual tax return for the Municipality. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under Section 162.081 of this Chapter.

(G) When calculating the ratios described in division (A) of this section for the purposes of that division or division (B) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(H) If in computing adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to the Municipality. In no case shall a taxpayer be required to add to its net profit that was apportioned to the Municipality any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

(Ord.. Passed.)

162.063 CONSOLIDATED FEDERAL INCOME TAX RETURN

(A) As used in this section:

(1) "Affiliated group of corporations" means an affiliated group as defined in section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

(2) "Consolidated federal income tax return" means a consolidated return filed for federal income tax purposes pursuant to section 1501 of the Internal Revenue Code.

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (A)(1) of this section.

(4) "Incumbent local exchange carrier" has the same meaning as in section 4927.01 of the Revised Code.

(5) "Local exchange telephone service" has the same meaning as in section 5727.01 of the Revised Code.

(B) (1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the municipal income tax in that taxable year and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year.

(a) The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law.

(b) The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (B)(2) of this section; or

(c) A taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (B)(1) of this section.

The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

(3) An election made under division (B)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(4) When a taxpayer makes the election allowed under section 718.80 of the Revised Code, a valid election made by a taxpayer under division (B)(1) or (2) of this section is binding upon the tax commissioner for the remainder of the five-year period.

(5) When an election made under section 718.80 of the Revised Code is terminated, a valid election made under section 718.86 of the Revised Code is binding upon the Tax Administrator for the remainder of the five-year period.

(C) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated municipal income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to the municipal corporation. A taxpayer that is required to file a consolidated municipal income tax return for a taxable year shall file a consolidated municipal income tax return for all subsequent taxable years unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

(D) A taxpayer shall prepare a consolidated municipal income tax return in the same manner as is required under the United States Department of Treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(E) (1) Except as otherwise provided in divisions (E)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in section 162.03(1) of this Chapter, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated municipal income tax return shall make any adjustment otherwise required under division (1) of 162.03 of this Chapter to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated municipal income

tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in Section 162.062 of this Chapter, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to a municipal corporation. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in Section 162.062 of this Chapter, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to a municipal corporation. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(4) If the net profit or loss of a pass-through entity having less than eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in Section 162.062 of this Chapter, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to a municipal corporation;

(b) The pass-through entity shall be subject to municipal income taxation as a separate taxpayer in accordance with this Chapter on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(F) Corporations filing a consolidated municipal income tax return shall make the computations required under Section 162.062 of this Chapter by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(G) Each corporation filing a consolidated municipal income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by a municipal corporation in accordance with this Chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

(H) Corporations and their affiliates that made an election or entered into an agreement with a municipal corporation before January 1, 2016, to file a consolidated or combined tax return with such municipal corporation may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

(Source: ORC 718.06)

162.064 TAX CREDIT FOR BUSINESSES THAT FOSTER NEW JOBS IN OHIO

The Municipality, by Ordinance, may grant a refundable or nonrefundable credit against its tax on income to a taxpayer to foster job creation in the Municipality. If a credit is granted under this section, it shall be measured as a percentage of the new income tax revenue the Municipality derives from new employees of the taxpayer and shall be for a term not exceeding fifteen years. Before the Municipality passes an ordinance granting a credit, the Municipality and the taxpayer shall enter into an agreement specifying all the conditions of the credit.

(Source: ORC 718.15)

162.065 TAX CREDITS TO FOSTER JOB RETENTION

The Municipality, by Ordinance, may grant a refundable or nonrefundable credit against its tax on income to a taxpayer for the purpose of fostering job retention in the Municipality. If a credit is granted under this section, it shall be measured as a percentage of the income tax revenue the Municipality derives from the retained employees of the taxpayer, and shall be for a term not exceeding fifteen years. Before the Municipality passes an ordinance allowing such a credit, the Municipality and the taxpayer shall enter into an agreement specifying all the conditions of the credit.

(Source: ORC 718.151)

162.07 DECLARATION OF ESTIMATED TAX.

(A) As used in this section:

(1) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for the Municipality's income tax for the current taxable year.

(2) "Tax liability" means the total taxes due to the Municipality for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

(B) (1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least two hundred dollars ($200.00). For the purposes of this section:

(a) Taxes withheld from the Municipality from qualifying wages shall be considered as paid to the municipal corporation for which the taxes were withheld in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

(b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, "date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 162.091 of this Chapter or on or before the fifteenth (15th) day of the fourth month of the first taxable year after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth month after the beginning of each fiscal year or period.

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

(C) (1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the Municipality or Tax Administrator, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

(a) On or before the fifteenth (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half percent (22.5%) of the tax liability for the taxable year;

(b) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five percent (45%) of the tax liability for the taxable year;

(c) On or before the fifteenth day of the ninth month after the beginning of the taxable year, sixty-seven and one-half percent (67.5%) of the tax liability for the taxable year;

(d) For an individual, on or before the fifteenth (15th) day of the first month of the following taxable year, ninety percent (90%) of the tax liability for the taxable year. For a person other than an individual, on or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the fifteenth (15th) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 162.091 of this Chapter.

(D) (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 162.10 of this Chapter upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, forty-five percent

(45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least one hundred percent (100%) of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the municipal corporation under Section 162.091 of this Chapter for that year.

(3) The taxpayer is an individual who resides in the Municipality but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

(Ord.. Passed.)

162.08 CREDIT FOR TAX PAID

162.081 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

(A) Except as otherwise provided in division (B) of this section, when taxable income of a resident of the Municipality is subject to a municipal income tax in another municipality on the same income taxable under this Chapter, such resident shall be allowed a credit of the amount of income tax paid on such taxable income to such other municipality, equal to twenty-five percent (25%) of the Municipal income tax in excess of one half of one percent (0.50%).

(B) When the taxable income of a resident of the Municipality is subject to a municipal income tax in the Medina Montville Joint Economic Development District on the same income taxable under this Chapter, such resident shall be allowed a credit of the full amount of income tax paid on such taxable income to the Medina Montville Joint Economic Development District. In no event shall the credit exceed the tax due the Municipality under this Chapter on such taxable income.

162.082 REFUNDABLE CREDIT FOR QUALIFYING LOSS.

(A) As used in this section:

(1) (a) "Nonqualified deferred compensation plan" means a compensation plan described in section 3121(v)(2)(C) of the Internal Revenue Code.

(b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c)(i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the Municipality with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the Municipality each year with respect to the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of the Municipality income tax that was pad on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to Municipality, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(3) In no case shall the amount of the credit allowed under this section exceed the

cumulative income tax that a taxpayer has paid to the Municipality for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this section is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

162.083 CREDIT FOR PERSON WORKING IN JOINT ECONOMIC DEVELOPMENT DISTRICT OR ZONE

Except as otherwise provided in Section 162.081 (B) of this Chapter, the Municipality shall grant a credit against its tax on income to a resident of the Municipality who works in a joint economic development zone created under section 715.691 or a joint economic development district created under section 715.70, 715.71, or 715.72 of the Ohio Revised Code to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation, pursuant to Section 162.081 of this Chapter.

(Source: ORC 718.16)

162.084 CREDIT FOR TAX BEYOND STATUTE FOR OBTAINING REFUND

(A) Income tax that has been deposited or paid to the Municipality, but should have been deposited or paid to another municipal corporation, is allowable by the Municipality as a refund, but is subject to the three-year limitation on refunds as provided in Section 162.096 of this Chapter.

(B) Income tax that should have been deposited or paid to the Municipality, but was deposited or paid to another municipal corporation, shall be subject to collection and recovery by the Municipality. To the extent a refund of such tax or withholding is barred by the limitation on refunds as provided in section 162.096, the Municipality will allow a non-refundable credit equal to the tax or withholding paid to the other municipality against the income tax the Municipality claims is due. If the Municipality's tax rate is higher, the tax representing the net difference of the tax rates is also subject to collection by the Municipality, along with any penalty and interest accruing during the period of nonpayment.

(C) No carryforward of credit will be permitted when the overpayment is beyond the three-year limitation for refunding of same as provided in Section 162.096 of this Chapter.

(D) Nothing in this section requires a Municipality to allow credit for tax paid to another municipal corporation if the Municipality has reduced credit for tax paid to another municipal corporation. Section 162.081 of this Chapter regarding any limitation on credit shall prevail.

(Source: ORC 718.121)

162.09 ANNUAL RETURN

162.091 RETURN AND PAYMENT OF TAX

(A) (1) An annual Municipality income tax return shall be completed and filed by every individual taxpayer eighteen (18) years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(2) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under subsection 162.051 of this Chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due to the Municipality.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(C) If an individual is unable to complete and file a return or notice required by the Municipality in accordance with this Chapter, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust. (E) The Municipality shall permit spouses to file a joint return.

(F) (1) Each return required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual is required to include, with each annual return and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040 or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT 1040;

and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

(4) A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.

(5) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by the Municipality to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

(G) (1) (a) Except as otherwise provided in this Chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of section 5747.08 of the Ohio Revised Code. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the Municipality.

(b) Except as otherwise provided in this Chapter, each annual net profit income tax return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the tax administrator on or before the fifteenth (15th) day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the Municipality. No remittance is required if the net amount due is ten dollars ($10) or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of the Municipality's income tax return. The extended due date of the Municipality's income tax return shall be the fifteenth (15th) day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(a) A copy of the federal extension request shall be included with the filing of the Municipality's income tax return.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income return may submit a written request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's Municipality income tax return. If the request is received by the Tax Administrator on or before the date the Municipality income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(3) If the state tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5474.08 of the Ohio Revised Code, a taxpayer shall automatically receive an extension for the filing of the Municipality's income tax return. The extended due date of the Municipality's income tax return shall be the same as the extended due date of the state income tax return.

(4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the Municipality, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(5) To the extent that any provision in this division conflicts with any provision in Section 162.092 of this Chapter, the provision in Section 162.092 of this Chapter prevails.

(H) (1) For taxable years beginning after 2015, the Municipality shall not require a taxpayer to remit tax with respect to net profits if the amount due is ten dollars ($10) or less.

(2) Any taxpayer not required to remit tax to the Municipality for a taxable year pursuant to division (H)(1) of this section shall file with the Municipality an annual net profit return under division (F)(3) and (4) of this section unless the provisions of division (H)(3) apply.

(3)(a) A person may notify the Tax Administrator that the person does not expect to be a taxpayer subject to the Municipality's income tax ordinance for a taxable year if both the following apply:

(i) The person was required to file a tax return with the Municipality for the immediately preceding taxable year because the person performed services at a worksite location within the Municipality.

(ii) The person no longer provides services in the Municipality and does not expect to be subject to Municipality income tax for the taxable year.

(b) The person shall provide the notice in a signed affidavit that briefly explains the person's circumstances, including the location of the previous worksite location and the last date on which the person performed services or made any sales within the Municipality. The affidavit shall also include the following statement: "The affiant has no plans to perform any services within the Municipality, make any sales in the Municipality, or otherwise become subject to the tax levied by the Municipality during the taxable year. If the affiant does become subject to the tax levied by the Municipality for the taxable year, the affiant agrees to be considered a taxpayer and to properly comply as a taxpayer with the Municipality income tax ordinance and rules and regulations." The person shall sign the affidavit under penalty of perjury.

(c) If a person submits an affidavit described in division (H)(3)(b), the Tax Administrator shall not require the person to file a tax return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change.

(d) Nothing in division (H)(3) of this section prohibits the Tax Administrator from performing an audit of the person.

(I) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the time-stamp assigned by the first electronic system receiving that payment.

(J) Taxes withheld for the Municipality by an employer, the agent of an employer, or other payer as described in Section 162.051 of this Chapter shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer unless the amounts withheld were not remitted to the Municipality and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the Municipality to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

(L) The Tax Administrator of the Municipality shall accept for filing a generic form of any income tax return, report, or document required by the Municipality in accordance with this Chapter, provided that the generic form, once completed and filed, contains all of the information required by ordinances, resolutions, or rules and regulations adopted by the Municipality or Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this Chapter/ordinance and of the Municipality's Ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

(M) When income tax returns, reports, or other documents require the signature of a tax return preparer, the Tax Administrator shall accept a facsimile of such a signature in lieu of a manual signature.

(N) (1) As used in this division, "worksite location" has the same meaning as in Section 162.052 of this Chapter.

(2) A person may notify a tax administrator that the person does not expect to be a taxpayer with respect to the municipal corporation for a taxable year if both of the following conditions apply:

(a) The person was required to file a tax return with the municipal corporation for the immediately preceding taxable year because the person performed services at a worksite location within the municipal corporation, and the person has filed all appropriate and required returns and remitted all applicable income tax and withholding payments as provided by this Chapter. The tax administrator is not required to accept an affidavit from a taxpayer who has not complied with the provisions of this Chapter.

(b) The person no longer provides services in the municipal corporation, and does not expect to be subject to the municipal corporation's income tax for the taxable year. The person shall provide the notice in a signed affidavit that briefly explains the person's circumstances, including the location of the previous worksite location and the last date on which the person performed services or made any sales within the municipal corporation. The affidavit also shall include the following statement: "The affiant has no plans to perform any services within the municipal corporation, make any sales in the municipal corporation, or otherwise become subject to the tax levied by the municipal corporation during the taxable year. If the affiant does become subject to the tax levied by the municipal corporation for the taxable year, the affiant agrees to be considered a taxpayer and to properly register as a taxpayer with the municipal corporation, if such a registration is required by the municipal corporation's resolutions, ordinances, or rules." The person shall sign the affidavit under penalty of perjury.

(c) If a person submits an affidavit described in division (N)(2) of this section, the tax administrator shall not require the person to file any tax return for the taxable year unless the tax administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change, or the taxpayer has engaged in activity which results in work being performed, services provided, sales made, or other activity that results in municipal taxable income reportable to the Municipality in the taxable year. It shall be the responsibility of the taxpayer to comply with the provisions of this Chapter relating to the reporting and filing of municipal taxable income on an annual municipal income tax return, even if an affidavit has been filed with the tax administrator for the taxable year. Nothing in division (N) of this section prohibits the tax administrator from performing an audit of the person.

(Ord.. Passed)

162.092 RETURN AND PAYMENT OF TAX; INDIVIDUALS SERVING IN COMBAT ZONE.

(A) Each member of the national guard of any state and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the President of the United States or an act of the Congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the Tax Administrator of the Municipality for both an extension of time for filing of the return and an extension of time for payment of taxes required by the Municipality in accordance with this Chapter during the period of the member's or civilian's duty service and for one hundred eighty (180) days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

(B) (1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the one hundred eighty-first day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate.

(2) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the Municipality before the one hundred eighty-first day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under division (B)(1) of this section are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(C) (1) Nothing in this division denies to any person described in this division the application of divisions (A) and (B) of this section.

(2) (a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report,

or other tax document and an extension of time in which to make any payment of taxes required by the Municipality in accordance with this Chapter/ordinance. The length of any extension granted under division (C)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this section, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the President of the United States or an act of the Congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

(b) Taxes whose payment is extended in accordance with division (C)(2)(a) of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

(D) For each taxable year to which division (A), (B), or (C) of this section applies to a taxpayer, the provisions of divisions (B)(2) and (3) or (C) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

(Ord.. Passed.)

162.093 USE OF OHIO BUSINESS GATEWAY; TYPES OF FILINGS AUTHORIZED.

(A) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file any municipal income tax return or, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

(B) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(C) Nothing in this section affects the due dates for filing employer withholding tax returns or deposit of any required tax.

(Ord.. Passed.)

162.094 EXTENSION OF TIME TO FILE

(A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates.

(B) Any taxpayer that qualifies for an automatic federal extension for a period other than six-months for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as that of the extended federal income tax return.

(C) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the tax administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the tax administrator on or before the date the municipal income tax return is due, the tax administrator shall grant the taxpayer's requested extension.

(D) An extension of time to file under this Chapter is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(E) If the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of section 5747.08 of the Ohio Revised Code, a taxpayer shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as the extended due date of the state income tax return.

(Source: ORC 718.05)

162.095 AMENDED RETURNS

(A) (1) A taxpayer shall file an amended return with the Tax Administrator in such form as the Tax Administrator requires if any of the facts, figures, computations, or attachments required in the taxpayer's annual return to determine the tax due levied by the Municipality in accordance with this Chapter must be altered.

(2) Within sixty (60) days after the final determination of any federal or state tax liability affecting the taxpayer's municipal tax liability, that taxpayer shall make and file an amended municipal return showing income subject to the municipal income tax based upon such final determination of federal or state tax liability, and pay any additional municipal income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is ten dollars ($10.00) or less.

(3) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

(B) (1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars ($10.00) or less, such amount need not accompany the amended return. Except as provided under division (B)(2) of this section, the amended return shall not reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return unless the applicable statute of limitations for civil actions or prosecutions under section 162.19 of this Chapter has not expired for a previously filed return.

(2) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened.

(C) (1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (A)(2) of this section for filing the amended return even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is ten dollars ($10.00) or less, no refund need be paid by the Municipality to the taxpayer. Except as set forth in division (C)(2) of this section, a request filed under this division shall claim refund of overpayments resulting from alterations to only those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return unless it is also filed within the time prescribed in section 162.096 of this Chapter. Except as set forth in division (C)(2) of this section, the request shall not reopen those facts, figures, computations, or attachments that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return.

(2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened.

(Source: ORC 718.12, 718.41)

162.096 REFUNDS

(A) Upon receipt of a request for a refund, the Tax Administrator of the Municipality, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the Municipality:

(1) Overpayments of more than ten dollars ($10.00);

(2) Amounts paid erroneously if the refund requested exceeds ten dollars ($10.00).

(B) (1) Except as otherwise provided in this Chapter, returns setting forth a request for refund shall be filed with the Tax Administrator, within three years after the tax was due or paid, whichever is later. Any documentation that substantiates the taxpayer's claim for a refund must be included with the return filing. Failure to remit all documentation, including schedules, other municipal income tax returns, or other supporting documentation necessary to verify credits, income, losses or other pertinent factors on the return will cause delay in processing, and / or disallowance of undocumented credits or losses.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount to the appropriate municipal corporation official for payment. Except as provided in division (B)(3) of this section, the administrator shall issue

an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 162.18 of this Chapter.

(C) A request for a refund that is received after the last day for filing specified in division (B) of this section shall be considered to have been filed in a timely manner if any of the following situations exist:

(1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.

(2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven (7) days of such last day.

(3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven (7) days of the last day for making the request.

(D) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within ninety (90) days after the final filing date of the annual return or (90) ninety days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in division (A)(4) of Section 162.10 of this Chapter.

(E) As used in this section, "withholding tax" has the same meaning as in section 162.10 of this Chapter.

(Source: ORC 718.19.)

162.10 PENALTY, INTEREST, FEES, AND CHARGES.

(A) As used in this section:

(1) "Applicable law" means this Chapter/ordinance, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the Municipality provided such resolutions, ordinances, codes, directives, instructions, and rules impose or directly or indirectly address the levy, payment, remittance, or filing requirements of the Municipality.

(2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under section 1274 of the Internal Revenue Code, for July of the current year.

(3) "Income tax," "estimated income tax," and "withholding tax" mean any income tax, estimated income tax, and withholding tax imposed by the Municipality pursuant to applicable law, including at any time before January 1, 2016.

(4) "Interest rate as described in division (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent (5%). The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

(5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with the Tax Administrator or the Municipality by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.

(6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B) (1) This section shall apply to the following:

(a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the Municipality on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules, as adopted from time to time before January 1, 2016, of the Municipality to which the return is to be filed or the payment is to be made.

(C)

Should any taxpayer, employer, agent of the employer, or other payer for any reason fail, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the Municipality any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate defined as "interest rate as described in division (A) of this section", per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2) With respect to unpaid income tax and unpaid estimated income tax, the Municipality may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(3) With respect to any unpaid withholding tax, the Municipality may impose a penalty not exceeding fifty percent (50%) of the amount not timely paid.

(4) With respect to returns other than estimated income tax returns, the Municipality may impose a penalty of twenty-five dollars ($25.00) for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed one hundred fifty dollars($150.00) for each failure.

(D) Nothing in this section requires the Municipality to refund or credit any penalty, amount of interest, charges, or additional fees that the Municipality has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of the Municipality to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate. (F) By the 31st day of October of each year the Municipality shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

(G) The Municipality may impose on the taxpayer, employer, any agent of the employer, or any other payer the Municipality's post-judgment collection costs and fees, including attorney's fees.

(Ord.. Passed.)

162.11 AUDIT

(A) At or before the commencement of an audit, as defined in Section 162.03(3) of this Chapter, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during an audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner. This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest arising from the audit.

(Source: ORC 718.36)

162.12 ROUNDING

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this Chapter. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped, rounding down to the nearest whole dollar. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

(Source: ORC 718.25)

162.13 AUTHORITY AND POWERS OF THE TAX ADMINISTRATOR

162.131 AUTHORITY OF TAX ADMINISTRATOR; ADMINISTRATIVE POWERS OF THE TAX ADMINISTRATOR

The Tax Administrator has the authority to perform all duties and functions necessary and appropriate to implement the provisions of this Chapter, including without limitation:

(A) Exercise all powers whatsoever of an inquisitorial nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths; provided that the powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under a municipal corporation income tax ordinance or resolution adopted in accordance with this Chapter;

(B) Appoint agents and prescribe their powers and duties;

(C) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(D) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, illegally or erroneously imposed or collected, or for any other reason overpaid, and, in addition, the Tax Administrator may investigate any claim of overpayment and make a written statement of the Tax Administrator's findings, and, if the Tax Administrator finds that there has been an overpayment, approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this Chapter;

(E) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(F) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with section 162.062 of this Chapter;

(G) Make all tax findings, determinations, computations, assessments and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, redetermine, or correct any tax findings, determinations, computations, assessments or orders the Tax Administrator has made, but the Tax Administrator shall not review, redetermine, or correct any tax finding, determination, computation, assessment or order which the Tax Administrator has made for which an appeal has been filed with the Local Board of Tax Review or other appropriate tribunal, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(H) Destroy any or all returns or other tax documents in the manner authorized by law;

(I) Enter into an agreement with a taxpayer to simplify the withholding obligations described in section 162.051 of this Chapter.

(Source: ORC 718.24)

162.132 AUTHORITY OF TAX ADMINISTRATOR; COMPROMISE OF CLAIM AND PAYMENT OVER TIME

(A) As used in this section, "claim" means a claim for an amount payable to the Municipality that arises pursuant to the municipal income tax imposed in accordance with this Chapter.

(B) The Tax Administrator may do either of the following if such action is in the best interests of the Municipality:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments, upon such terms and conditions as the Tax Administrator may require.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall inure to the benefit of only the parties to the compromise or agreement, and shall not extinguish or otherwise affect the liability of any other person.

(E) (1) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

(2) The Tax Administrator shall have sole discretion to determine whether or not penalty, interest, charges or applicable fees will be assessed through the duration of any compromise or payment-over-time agreement.

(F) The Tax Administrator may require that the taxpayer provide detailed financial documentation and information, in order to determine whether or not a payment-over-time agreement will be authorized. The taxpayer's failure to provide the necessary and required information by the Tax Administrator shall preclude consideration of a payment-over-time agreement.

(Source: 718.28)

162.133 AUTHORITY OF TAX ADMINISTRATOR; RIGHT TO EXAMINE

(A) The Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this Chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this Chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(B) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this Chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator of a municipal corporation may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the Municipality or for the withholding of such tax.

(C) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(D) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal and state income tax returns under this section shall fail to comply.

(Source: ORC 718.23)

162.134 AUTHORITY OF TAX ADMINISTRATOR; REQUIRING IDENTIFYING INFORMATION

(A) The Tax Administrator may require any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(B) (1) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within thirty (30) days of making the request, nothing in this Chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to section 162.10 of this Chapter, in addition to any applicable penalty described in section 162.99 of this Chapter.

(2) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (A) of this section within thirty (30) days after filing the next tax document requiring such identifying information, nothing in this Chapter prohibits the Tax Administrator from imposing a penalty pursuant to section 162.10 of this Chapter.

(3) The penalties provided for under divisions (B)(1) and (2) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in section 162.99 of this Chapter for a violation of 162.15 of this Chapter, and any other penalties that may be imposed by the Tax Administrator by law.

(Source: ORC 718.26)

162.14 CONFIDENTIALITY

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by ORC 718 or by the charter or ordinance of the Municipality is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the Municipality as authorized by ORC 718 or the charter or ordinance authorizing the levy. The Tax Administrator of the Municipality or a designee thereof may furnish copies of returns filed or otherwise received under this Chapter and other related tax information to the Internal Revenue Service, the State Tax Commissioner, and Tax Administrators of other municipal corporations.

(B) This section does not prohibit the Municipality from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

(Source: ORC 718.13)

162.15 FRAUD

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by municipal corporation ordinance or state law to be filed with the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the Municipality or the Tax Administrator.

(Source: ORC 718.35)

162.16 OPINION OF THE TAX ADMINISTRATOR

(A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator as to whether or how certain income, source of income, or a certain activity or transaction will be taxed. The written response of the Tax Administrator shall be an "opinion of the Tax Administrator" and shall bind the Tax Administrator, in accordance with divisions (C), (G), and (H) of this section, provided all of the following conditions are satisfied:

(1) The taxpayer's request fully and accurately describes the specific facts or circumstances relevant to a determination of the taxability of the income, source of income, activity, or transaction, and, if an activity or transaction, all parties involved in the activity or transaction are clearly identified by name, location, or other pertinent facts.

(2) The request relates to a tax imposed by the Municipality in accordance with this Chapter.

(3) The Tax Administrator's response is signed by the Tax Administrator and designated as an "opinion of the Tax Administrator."

(C) An opinion of the Tax Administrator shall remain in effect and shall protect the taxpayer for whom the opinion was prepared and who reasonably relies on it from liability for any taxes, penalty, or interest otherwise chargeable on the activity or transaction specifically held by the Tax Administrator's opinion to be taxable in a particular manner or not to be subject to taxation for any taxable years that may be specified in the opinion, or until the earliest of the following dates:

(1) The effective date of a written revocation by the Tax Administrator sent to the taxpayer by certified mail, return receipt requested. The effective date of the revocation shall be the taxpayer's date of receipt or one year after the issuance of the opinion, whichever is later;

(2) The effective date of any amendment or enactment of a relevant section of the Ohio Revised Code, uncodified state law, or the Municipality's income tax ordinance that would substantially change the analysis and conclusion of the opinion of the Tax Administrator;

(3) The date on which a court issues an opinion establishing or changing relevant case law with respect to the Ohio Revised Code, uncodified state law, or the Municipality's income tax ordinance;

(4) If the opinion of the Tax Administrator was based on the interpretation of federal law, the effective date of any change in the relevant federal statutes or regulations, or the date on which a court issues an opinion establishing or changing relevant case law with respect to federal statutes or regulations;

(5) The effective date of any change in the taxpayer's material facts or circumstances;

(6) The effective date of the expiration of the opinion, if specified in the opinion.

(D) (1) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

(2) If the taxpayer knowingly has misrepresented the pertinent facts or omitted material facts with intent to defraud the Municipality in order to obtain a more favorable opinion, the taxpayer may be in violation of section 162.15 of this Chapter.

(E) If a Tax Administrator provides written advice under this section, the opinion shall include a statement that:

(1) The tax consequences stated in the opinion may be subject to change for any of the reasons stated in division (C) of this section;

(2) It is the duty of the taxpayer to be aware of such changes.

(F) A Tax Administrator may refuse to offer an opinion on any request received under this section.

(G) This section binds a Tax Administrator only with respect to opinions of the Tax Administrator issued on or after January 1, 2016.

(H) An opinion of a Tax Administrator binds that Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(I) A Tax Administrator shall make available the text of all opinions issued under this section, except those opinions prepared for a taxpayer who has requested that the text of the opinion remain confidential. In no event shall the text of an opinion be made available until the Tax Administrator has removed all information that identifies the taxpayer and any other parties involved in the activity or transaction.

(J) An opinion of the Tax Administrator issued under this section or a refusal to offer an opinion under subsection (F) may not be appealed.

(Source: ORC 718.38)

162.17 ASSESSMENT; APPEAL BASED ON PRESUMPTION OF DELIVERY

(A) (1) The Tax Administrator shall serve an assessment either by personal service, by certified mail, or by a delivery service authorized under section 5703.056 of the Ohio Revised Code.

(2) The Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail. Such alternative delivery method must be authorized by the person subject to the assessment.

(3) Once service of the assessment has been made by the Tax Administrator or other municipal official, or the designee of either, the person to whom the assessment is directed may protest the ruling of that assessment by filing an appeal with the Local Board of Tax Review within sixty (60) days after the receipt of service. The delivery of an assessment of the Tax Administrator as prescribed in Section 718.18 of the Revised Code is prima facie evidence that delivery is complete and that the assessment is served.

(B) (1) A person may challenge the presumption of delivery and service as set forth in this division. A person disputing the presumption of delivery and service under this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment by certified mail. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least twenty percent (20%), as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (B)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within sixty (60) days after the initial contact by the Tax Administrator or other municipal official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the Local Board of Tax Review.

(Source: ORC 718.18)

162.18 LOCAL BOARD OF TAX REVIEW; APPEAL TO LOCAL BOARD OF TAX REVIEW

(A) (1) The legislative authority of the Municipality shall maintain a Local Board of Tax Review to hear appeals as provided in Ohio Revised Code Chapter 718.

(2) The Local Board of Tax Review shall consist of three members.

Two members shall be appointed by the legislative authority of the Municipality, and may not be employees, elected officials, or contractors with the Municipality at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the top administrative official of the Municipality. This member may be an employee of the Municipality, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(3) The term for members of the Local Board of Tax Review appointed by the legislative authority of the Municipality shall be two years. There is no limit on the number of terms that a member may serve should the member be reappointed by the legislative authority. The board member appointed by the top administrative official of the Municipality shall serve at the discretion of the administrative official.

(4) Members of the board of tax review appointed by the legislative authority may be removed by the legislative authority as set forth in Section 718.11(A)(4) of the Revised Code.

(5) A member of the board who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(6) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within sixty (60) days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No

vacancy on the board shall impair the power and authority of the remaining members to exercise all the powers of the board.

(7) If a member is temporarily unable to serve on the board due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the board in the member's place. This appointment shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(8) No member of the Local Board of Tax Review shall receive compensation.

(B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed, and to whom the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the board by filing a request with the board. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within sixty (60) days after the taxpayer receives the assessment.

(D) The Local Board of Tax Review shall schedule a hearing to be held within (60) sixty days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the board and/or may be represented by an attorney at law, certified public accountant, or other representative. The board may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within one hundred twenty (120) days after the first day of the hearing unless the parties agree otherwise.

(E) The board may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The board shall issue a final determination on the appeal within ninety (90) days after the board's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within fifteen (15) days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the board's final determination as provided in section 5717.011 of the Ohio Revised Code.

(F) The Local Board of Tax Review created pursuant to this section shall adopt rules governing its procedures, including a schedule of related costs, and shall keep a record of its transactions. The rules governing the Local Board of Tax Review procedures shall be in writing, and may be amended as needed by the Local Board of Tax Review. Such records are not public records available for inspection under section 149.43 of the Ohio Revised Code. For this reason, any documentation, copies of returns or reports, final determinations, or working papers for each case must be maintained in a secure location under the control of the Tax Administrator. No member of the Local Board of Tax Review may remove such documentation, copies of returns or reports, final determinations, or working papers from the hearing. Hearings requested by a taxpayer before a Local Board of Tax Review created pursuant to this section are not meetings of a public body subject to section 121.22 of the Ohio Revised Code. For this reason, such hearings shall not be open to the public, and only those parties to the case may be present during the hearing.

(Source: ORC 718.11)

162.19 ACTIONS TO RECOVER; STATUTE OF LIMITATIONS

(A) (1) (a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the latter of:

(i) Three years after the tax was due or the return was filed, whichever is later; or

(ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with a Local Board of Tax Review the request described in Section 162.18 of this Chapter. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Local Board of Tax Review with which the aggrieved person filed the request did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the sixtieth day after the date on which the final determination of the Local Board of Tax Review becomes final or, if any party appeals from the determination of the Local Board of Tax Review, the sixtieth day after the date on which the final determination of the Local Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 162.096 of this Chapter.

(D) (1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by the Municipality does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Local Board of Tax Review created under Section 162.18 of this Chapter, of the Ohio board of tax appeals, or any court to which the decision of the Ohio board of tax appeals has been appealed, so that the amount due from the party assessed under the corrected assessment is less than the amount paid, there shall be issued to the appellant or to the appellant's assigns or legal representative a refund in the amount of the overpayment as provided by Section 162.096 of this Chapter, with interest on that amount as provided by division (D) of this section.

(E) No civil action to recover municipal income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

(Source: ORC 718.12)

162.20 ADOPTION OF RULES.

(A) Pursuant to Section 718.30 of the Revised Code, the Municipality, pursuant to this Chapter, grants authority to the Tax Administrator, to adopt rules to administer the income tax imposed by the Municipality.

(B) All rules adopted under this section shall be published and posted on the internet. (Ord. 155-15. Passed 12-14-15.)

(C) The Municipality hereby adopts and incorporates herein by reference Sections 718.80 to 718.95 of the Ohio Revised Code for tax years beginning on or after January 1, 2018.

(D) A taxpayer, as defined in division (E) of this section, may elect to be subject to Sections 718.80 to 718.95 of the Revised Code in lieu of the provisions of this Ordinance.

(E) "Taxpayer" has the same meaning as in section 718.01 of the Revised Code, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745 of the Revised Code. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

162.97 COLLECTION AFTER TERMINATION OF CHAPTER

(A) This Chapter shall continue in full force and effect insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions and proceedings for collecting any tax so levied or enforcing any provisions of this Chapter are concerned, it shall continue in full force and effect until all of the taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of taxes or for the punishment of violations of this Chapter have been fully terminated, subject to the limitations contained in Section 162.19.

(B) Annual returns due for all or any part of the last effective year of this Chapter shall be due on the date provided in Section 162.091 as though the same were continuing.

162.98 SAVINGS CLAUSE

If any sentence, clause, section or part of this Chapter, or any tax imposed against, or exemption from tax granted to, any taxpayer or forms of income specified herein is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such clause, sentence, section or part of this Chapter so found and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Chapter. It is hereby declared to be the intention of the legislative authority of the Municipality that this Chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included in this Chapter.

162.99 VIOLATIONS; PENALTY

(A) Except as provided in division (B) of this section, whoever violates Section 162.15 of this Chapter, division (A) of Section 162.14 of this Chapter, or Section 162.051 of this Chapter by failing to remit municipal income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars ($1000.00) or imprisonment for a term of up to six months, or both. In addition, the violation is punishable by dismissal from office or discharge from employment, or both.

(B) Any person who discloses information received from the Internal Revenue Service in violation of Internal Revenue Code Sec. 7213(a), 7213A, or 7431 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than five thousand dollars ($5000.00) plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. In addition, the violation is punishable by dismissal from office or discharge from employment, or both.

(C) Each instance of access or disclosure in violation of division (A) of Section 162.14 of this Chapter constitutes a separate offense.

(D) Whoever violates any provision of this Chapter for which violation no penalty is otherwise provided, is guilty of a misdemeanor of the third degree on a first offense; on a second offense within one year after the first offense, the person is guilty of a misdemeanor of the second degree; on each subsequent offense within one year after the first offense, the person is guilty of a misdemeanor of the first degree. By way of an illustrative enumeration, violations of this Chapter shall include but not be limited to the following acts, conduct, and/or omissions:

(1) Fail, neglect or refuse to make any return or declaration required by this Chapter; or

(2) Knowingly make any incomplete return; or

(3) Willfully fail, neglect, or refuse to pay the tax, penalties, and interest, or any combination thereof, imposed by this Chapter; or

(4) Cause to not be remitted the city income tax withheld from qualifying wages of employees to the Municipality municipal corporation as required by Section 162.051; or

(5) Neglect or refuse to withhold or remit municipal income tax from employees; or

(6) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his or her books, records, papers, federal and state income tax returns, or any documentation relating to the income or net profits of a taxpayer; or

(7) Fail to appear before the Tax Administrator and to produce his or her books, records, papers, federal and state income tax returns, or any documentation relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator; or

(8) Refuse to disclose to the Tax Administrator any information with respect to such person's income or net profits, or in the case of a person responsible for maintaining information relating to his or her employers' income or net profits, such person's employer's income or net profits; or

(9) Fail to comply with the provisions of this Chapter or any order or subpoena of the Tax Administrator; or

(10) To avoid imposition or collection of municipal income tax, willfully give to an employer or prospective employer false information as to his or her true name, correct social security number and residence address, or willfully fail to promptly notify an employer or a prospective employer of any change in residence address and date thereof; or

(11) Fail, as an employer, agent of an employer, or other payer, to maintain proper records of employees residence addresses, total qualifying wages paid and municipal tax withheld, or to knowingly give the Tax Administrator false information; or

(12) Willfully fail, neglect, or refuse to make any payment of estimated municipal income tax for any taxable year or any part of any taxable year in accordance with this Chapter; or

(13) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Chapter.

(14) For purposes of this Section, any violation that does not specify a culpable mental state or intent, shall be one of strict liability and no culpable mental state or intent shall be required for a person to be guilty of that violation.

(15) For purposes of this Section, the term "person" shall, in addition to the meaning prescribed in Section 162.03, include in the case of a corporation, association, pass-through entity or unincorporated business entity not having any resident owner or officer within the city, any employee or agent of such corporation, association, pass-through entity or unincorporated business entity who has control or supervision over or is charged with the responsibility of filing the municipal income tax returns and making the payments of the municipal income tax as required by this Chapter.

(Source: ORC 718.99)

ORDINANCE NO. 91-18

AN ORDINANCE AUTHORIZING THE MAYOR TO EXECUTE A REVOCABLE USE PERMIT TO 226 SOUTH COURT STREET (PPN 028-19B-20-110) TO USE OR OCCUPY A PART OF THE CITY RIGHT-OF-WAY AN EXISTING ENCLOSED STAIRWELL ATTACHED TO AND ABUTTING THE MAIN STRUCTURE.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MEDINA, OHIO:

SEC. 1: That the Mayor is hereby authorized to execute a Revocable Use Permit to use or occupy part of the City Right-of-Way an existing enclosed stairwell attached to and abutting the main structure which is located at 226 S. Court Street (Medina City Lot #43; PPN 028-19B-20-110).

SEC. 2: That a copy of the Revocable Use Permit is marked Exhibit A, attached hereto and incorporated herein.

SEC. 3: That the Clerk of Council is hereby directed to file the Revocable Use Permit with the Medina County Recorder.

SEC. 4: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with the law.

SEC. 5: That this Ordinance shall be in full force and effect at the earliest period allowed by law.

PASSED: ______________________ **SIGNED:** ______________________
President of Council

ATTEST: ______________________ **APPROVED:** ______________________
Clerk of Council

SIGNED: ______________________
Mayor

City of Medina Ord. # 91-18
Exhibit A

REVOCABLE USE PERMIT

CITY OF MEDINA
MEDINA COUNTY, OHIO

226 S. Court Street
Medina City Lot Number 34
Permanent Parcel Number 028-19B-20-110

Under the provisions of Section §§ 5515.01 of the Ohio Revised Code, permission is hereby granted to use or occupy a part of the Right-of-Way in the City Alley extending south from another City Alley abutting 226 S. Court Street (MCL #34; PPN 028-19B-20-110). The permitted encroachment consists of an existing enclosed stairwell attached to and abutting the main structure.

The revocable use area is referred to as Area No. 2 on the attached legal description and sketch of survey of the encroachment (Exhibit A and B, respectively).

This revocable use permit is hereby granted with the understanding that the property owner will pay for the costs for the City to vacate a portion of the existing City alley located north of the property. Further, the revocable use permit is hereby granted with the understanding that the property owner will accept the transfer of that portion of the City alley that the City vacates.

The granting of this permit shall not be construed as an abridgement or waiver of any rights which the CITY OF MEDINA has in exercising its jurisdictional powers and this permit shall be binding upon the City of Medina and the permittee, his/her/its heirs, successors and assigns.

The CITY OF MEDINA, at any time for any reason, may order the removal of the encroachments that are the subject of this use permit. If for any reason the CITY OF MEDINA or its duly authorized representative deems it necessary to order the removal, reconstruction, relocation or repair of the encroachments, it shall be promptly undertaken at the sole expense of the owners thereof. Failure on the part of the permittee to conform to the provisions of this permit will be cause for suspension, revocation or annulment of this permit, as the CITY OF MEDINA deems necessary, and the City may remove the encroachment at the permittee's sole expense. The permittee agrees to indemnify and save the City of Medina harmless from any claims by any person for personal injury or damages allegedly arising from the existence or maintenance of the encroachment.

encroachments are removed or destroyed, no new facilities shall be permitted to encroach on Medina Street right-of-way without the express, written consent of the CITY OF MEDINA. The encroachments for which this permit is issued shall be subject to all permits required by the CITY OF MEDINA. A photograph of the existing encroachments is attached to and incorporated into this permit.

Any requests relative to these encroachments shall be made in writing to the following:

CITY OF MEDINA
Law Director
132 N. Elmwood Ave.
P.O. Box 703
Medina, Ohio 44258

Dated at Medina, Ohio ________________ day of ______________________, 2018

CITY OF MEDINA

By:______________________________________
DENNIS HANWELL, Mayor

STATE OF OHIO)
)ss:
COUNTY OF MEDINA)

BEFORE ME, a Notary of Public in and for said County and State, personally appeared the above named, City of Medina, by Dennis Hanwell, its Mayor, who executed the foregoing instrument in my presence and acknowledged the same to the voluntary act of said City and her voluntary act individually and as such officer.

IN TESTIMONY WHEREOF, I have set my hand and official seal this ____________ day of ______________________, 2018, at Medina, Ohio.

____
NOTARY PUBLIC

My commission expires______________________

Accepted this ____________ day of ________________________, 2018

By:____
PROPERTY OWNER

STATE OF OHIO)
)ss:
COUNTY OF MEDINA)

BEFORE ME, a Notary of Public in and for said County and State, personally appeared the above named, by__________________________________, who executed the foregoing instrument in my presence and acknowledged the same to the voluntary act of said City and her voluntary act individually and as such officer.

IN TESTIMONY WHEREOF, I have set my hand and official seal this ____________ day of ________________________, 2018, at Medina, Ohio.

____
NOTARY PUBLIC

My commission expires________________________

Prepared by:
Gregory Huber
Law Director
City of Medina

ROLLING & HOCEVAR
A Geo Innovation Group Affiliate

Engineering and Surveying
257 S. Court St. • Suite 6
Medina, Ohio 44256
Phone: 330-723-1828 • 800-723-1870
Fax: 330-723-6637
E-mail: info@rh-inc.com

Legal Description for a 0.75' x 75.04' Revocable Use Area – No. 1
Project No. 31,607
May 14, 2018

Situated in the City of Medina, County of Medina and State of Ohio, known as being part of a 10-foot wide Alley running East~West and located just Northerly of a parcel of land conveyed to Kay Schwartz, Trustee by deed recorded on September 13, 2006 in Document No. 2006OR028785 of Medina County Recorders Records further bound and described as follows:

Commencing at an iron pin set at the Northeast corner of said land conveyed to Schwartz, the same being the point of intersection of the of the Southern line of said 10-foot Alley with the Western line of a 9-foot wide Alley running North~South and the **TRUE PLACE OF BEGINNING** of the Revocable Use Area - No. 1 herein described;

Thence along the Northern line of said land conveyed to Schwartz and the Southern line of said 10-foot wide Alley, bearing South 89°35'23" West, a distance of 75.04 feet to a drill hole set at the Northwest corner of said land conveyed to Schwartz, the same being a point in the Eastern line of South Court Street, having a 66' wide Right-of-Way;

Thence through said 10-foot wide Alley the following three courses:

1. Bearing North 00°15'23" West, a distance of 0.75 feet to a point.
2. Bearing North 89°35'23" East, a distance of 75.04 feet to a point.
3. Bearing South 00°15'23" East, a distance of 0.75 feet to the **TRUE PLACE OF BEGINNING**, intending to be a 0.75' x 75.04' Revocable Use Area, containing 0.0013 acres (56 square feet) of land, more or less but subject to all legal highways and all covenants and agreements of record.

Bearings are based on an assumed meridian and are used herein to indicate angles only.

The statement iron pin set refers to a 5/8" X 30" iron rebar set vertically with surveyor's I.D. cap marked "Rolling~Hocevar".

This legal description was prepared based on a survey under the supervision of Andrew G. Planet, P.S. No. S-7802 by Rolling & Hocevar, Inc. in May 2018.

STATE OF OHIO
ANDREW G
PLANET
S-7802
REGISTERED
PROFESSIONAL SURVEYOR

5-14-2018

ROLLING & HOCEVAR
A Geo Innovation Group Affiliate

Engineering and Surveying
257 S. Court St. • Suite 6
Medina, Ohio 44256
Phone: 330-723-1828 • 800-723-1870
Fax: 330-723-6637
E-mail: info@rh-inc.com

Legal Description for a 3.50' x 23.00' Revocable Use Area – No. 2
Project No. 31,607
May 14, 2018

Situated in the City of Medina, County of Medina and State of Ohio, known as being part of a 9-foot wide Alley running North~South and located just Easterly of a parcel of land conveyed to Kay Schwartz, Trustee by deed recorded on September 13, 2006 in Document No. 2006OR028785 of Medina County Recorders Records further bound and described as follows:

Commencing at an iron pin set at the Northeast corner of said land conveyed to Schwartz, the same being the point of intersection of the of the Western line of said 9-foot Alley with the Southern line of a 10-foot wide Alley running East~West and the **TRUE PLACE OF BEGINNING** of the Revocable Use Area - No. 2 herein described;

Thence through said 9-foot wide Alley the following three courses:

1. Bearing North 89°35'23" East, a distance of 3.50 feet to a point.
2. Bearing South 00°18'57" East, a distance of 23.00 feet to a point.
3. Bearing South 89°35'23" West, a distance of 3.50 feet to a point in the Eastern line of said land conveyed to Schwartz and the Western line of said 9-foot Alley

Thence along the Eastern line of said land conveyed to Schwartz and the Western line of said 9-foot wide Alley, bearing North 00°18'57" West, a distance of 23.00 feet to the **TRUE PLACE OF BEGINNING**, intending to be a 3.50' x 23.00' Revocable Use Area, containing 0.0019 acres (81 square feet) of land, more or less but subject to all legal highways and all covenants and agreements of record.

Bearings are based on an assumed meridian and are used herein to indicate angles only.

The statement iron pin set refers to a 5/8" X 30" iron rebar set vertically with surveyor's I.D. cap marked "Rolling~Hocevar".

This legal description was prepared based on a survey under the supervision of Andrew G. Planet, P.S. No. S-7802 by Rolling & Hocevar, Inc. in May 2018.

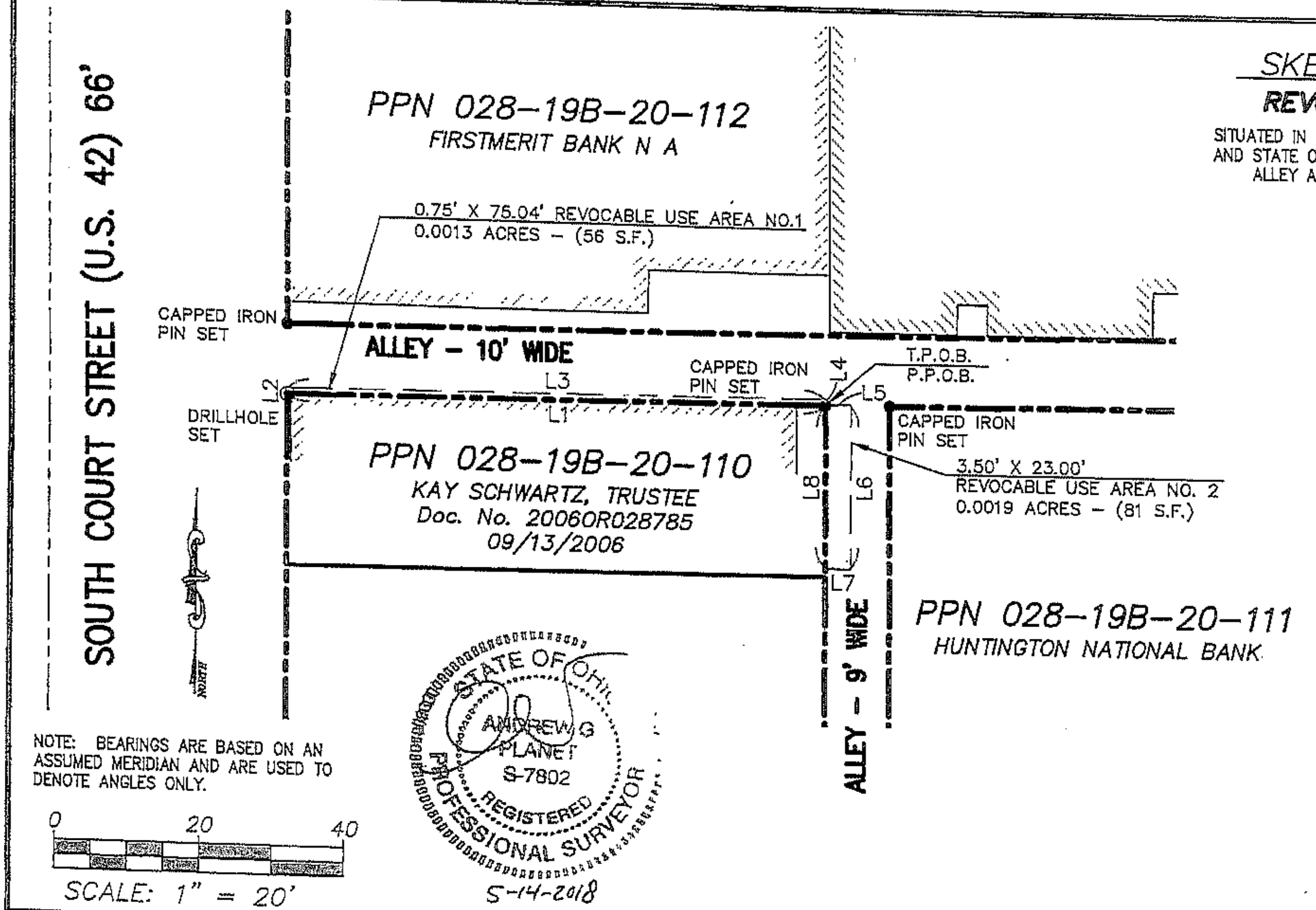
STATE OF OHIO
ANDREW G
PLANET
S-7802
REGISTERED
PROFESSIONAL SURVEYOR

5-14-2018

SKETCH OF SURVEY

REVOCABLE USE AREA'S

SITUATED IN THE CITY OF MEDINA, COUNTY OF MEDINA AND STATE OF OHIO, BEING PART OF A 10-FOOT WIDE ALLEY AND PART OF A 9-FOOT WIDE ALLEY.



Parcel Line Table		
Line #	Length	Direction
L1	75.04'	S89° 35' 23"W
L2	0.75'	N00° 15' 23"W
L3	75.04'	N89° 35' 23"E
L4	0.75'	S00° 15' 23"E
L5	3.50'	N89° 35' 23"E
L6	23.00'	S00° 18' 57"E
L7	3.50'	S89° 35' 23"W
L8	23.00'	N00° 18' 57"W

ROLLING & HOCEVAR, INC.
CIVIL ENGINEERING & SURVEYING
257 SOUTH COURT STREET
SUITE 6
MEDINA, OHIO 44256
PHONE: (330)723-1828
FAX: (330)723-6837
PROJECT No. 31,607

ORDINANCE NO. 092-18

AN ORDINANCE AUTHORIZING THE CITY OF MEDINA TO JOIN THE OHIO ASSOCIATION OF PUBLIC TREASURER'S BUREAU OF WORKER'S COMPENSATION POOL AND AUTHORIZING THE EXPENDITURE TO COMPMANAGEMENT TO CONTINUE TO BE THE CITY'S REPRESENTATIVE FOR BUREAU OF WORKER'S COMPENSATION MATTERS, AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MEDINA, OHIO:

SEC. 1: That the Director of Finance is hereby authorized to join the Ohio Association of Public Treasurer's Bureau of Worker's Compensation (BWC) Pool for the City of Medina in order to receive the group discount rate.

SEC. 2: That the expenditure in the amount of $5,085.00 is hereby authorized to CompManagement to be the City's representative for Bureau of Worker's Compensation Matters.

SEC. 3: That in accordance with Ohio Revised Code §5705.41(D), at the time that the contract or order was made and at the time of execution of the Finance Director's certificate, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance.

SEC. 4: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with the law.

SEC. 5: That this Ordinance shall be considered an emergency measure necessary for the immediate preservation of the public peace, health and safety and for the further reason to comply before the deadline of May 29, 2018; wherefore, this Ordinance shall be in full force and effect immediately upon its passage and signature by the Mayor.

PASSED: ______________________ **SIGNED:** ________________________
President of Council

ATTEST: ______________________ **APPROVED:** ____________________
Clerk of Council

SIGNED: ________________________
Mayor

Ohio | Bureau of Workers' Compensation

Employer Statement for Group-Experience-Rating Program

BWC USE ONLY
Application effective with policy year beginning

Instructions
Please print or type.
Please return complete statement to the attention of the sponsoring organization you are joining.
If you have any group-experience-rating questions call BWC at 614-466-6773.

NOTE: The employer programs unit group underwriters must review and approve this application before it becomes effective.

Employer Name CITY OF MEDINA		Telephone number (330)725-8861	BWC policy number 35205302
Address 132 NORTH ELMWOOD AVEPO BOX 703	City MEDINA	State OH	Nine-digit Zip Code 44258

Group-Experience-rating program enrollment

I agree to comply with BWC's group-experience-rating program rules (Ohio Administrative Code Rules 4123-17-61 through 4123-17-68). I understand my participation in the group-experience-rating program is contingent on such compliance. This form supersedes any previously filed AC-26.

I understand only a BWC group-experience-rating program certified sponsor can offer membership into the program. I also understand if the sponsoring organization listed below is not certified this application is null and void.

I am a member of the **Ohio Association of Public Treasurers** sponsoring organization or a certified affiliate organization and would like to be included in their group named **Oapt Cities L2** it sponsors for the policy year beginning **January 1, 2019**. In addition, I would like to be included in this group each succeeding policy year until rescinded by the timely filing within the preceding policy year of another AC-26 or until the group administrator does not include my company on the employer roster for group-experience-rating. I understand the employer roster submitted by the group administrator will be the final, official determination of the group in which I will or will not participate. Submission of this form does not guarantee participation.

I understand the organization's representative **CompManagement LLC #000900-80** (currently, as determined by the sponsoring organization) is the only representative I may have in risk-related matters while I remain a member of the group. I also understand the representative for the group-experience-rating program will continue as my individual representative in the event that I no longer participate in the group-experience-rating program. At the time, I am no longer a member of the program, I understand I must file a *Permanent Authorization* (AC-2) to cancel or change individual representation.

I am associated with the sponsoring organization or a certified affiliate sponsoring organization Yes [X] No [ ]

Ohio Association of Public Treasurers — Name of sponsor or affiliate sponsor

1581124 — Sponsor or affliate sponsor policy number

Certification

_______________ certifies that he/she is the _______________ of
(Officer Name) (Title)

_______________, the employer referred to above, and that all of the
(Employer Name)

information is true to the best of his/her knowledge, information, and belief, after careful investigation.

X _______________ _______________
(Officer Signature) (Date)

Ohio Association of Public Treasurers
35205302 Grp # 21002 (2019)

Ohio | Bureau of Workers' Compensation

TO: ☒ Employer Services 22nd Floor
☐ Self-Insured Department 26th Floor

Please mark a box and return to
30 West Spring St.
Columbus, OH 43215-2256

Fax -- (614) 728-0456

Permanent Authorization

Policy number	35205302
Entity (Company Name)	CITY OF MEDINA
DBA (Doing Business As)	
Address	132 NORTH ELMWOOD AVE PO BOX 703 MEDINA, OH 44258

Note: For this to be a **valid** letter, the employer services department, or the self-insured department for self-insured employers, must stamp it.

This is to certify that effective September 01, 2018

CompManagement LLC, Rep. I.D. # 000900-80

(Representative name and Rep I.D. number)

including its agents or representatives identified to you by them, has been retained to represent us before the Bureau of Workers' Compensation and the Ohio Industrial Commission in matters pertaining to our participation in the Workers' Compensation Fund according to they type of representation checked below. Please check only one type of representation desired. See description of representatives below.

	Type of Authorized Representation
X	Employer Risk/Claim Representative (ERC)
	Risk Management Representative (RISK)
	Claims Management Representative (CLM)

This authorization supersedes all permanent authorizations on file for the type of representation indicated above.

I understand and agree BWC will process any letters, requests, and actions initiated by a superseded authority.

I understand that this authorization, now being granted, is of a continuous nature from the effective date indicated herein. However, I possess the right to terminate this authorization at any time through written notification to the employer services or self-insured departments as appropriate.

Telephone Number	Fax Number	E-mail Address

Print name and title	Employer Signature	Date

BWC Authorized Representative Service/Roles

Group-risk/-claim Representative (GRC) - The GRC is responsible for management of group-rating plans. He or she is the authorized representative of each employer in the group for both risk- and claim-related issues. In addition, the GRC is the employer's authorized representative on each claim for all employers in the group. The GRC receives copies of all risk and claim correspondence. The GRC will have full access to each employer's risk information and information pertaining to the workers' compensation claims filed against the employer. He or she will also have the authority to access such information on the BWC's Web site, ohiobwc.com.

NOTE: Based on the designation made by the group's sponsor, only the employer services group-rating unit can update a GRC.

You cannot use the AC-2 to select a GRC authorization. This representative type only applies to private employers and public employer taxing districts. BWC will consider the GRC the authorized representative in handling risk-related issues for an employer. In addition, BWC will be consider the GRC the authorized representative in handling claim-related issues for an employer if there is no designated claims-management representative (CLM).

Employer-risk/-claim representative (ERC) - The ERC is designated as the employer's authorized representative for both risk- and claims-management-related issues. He or she is also the employer's authorized representative on each claim under the employer's policy number. The ERC receives copies of all risk and claim correspondence. The ERC has full access to the employer's risk information and information pertaining to the workers' compensation claims filed against the employer. He or she will also have the authority to access such information on ohiobwc.com.

BWC will consider the ERC as the authorized representative in handling risk-related issues for an employer if there is no designated GRC. BWC also will considered the ERC as the authorized representative in handling claim-related issues for an employer if there is not designated CLM or GRC.

Risk-management representative (RISK) - The RISK is the employer's designated authorized representative for risk-related issues. He or she represents an employer on risk-related issues only. The RISK receives copies of all risk correspondence. A RISK will have access to only the employer's risk-related information and authority to access that information on BWC's Web site, ohiobwc.com.

BWC will consider the RISK as the authorized representative in handling risk-related issues for an employer if there is no designated GRC or ERC. The RISK will have no authority to represent the employer on any matters if either a GRC or ERC is appointed. In addition, the RISK will have access only to the employer's risk-related information and authority to access that information on the BWC's Web site, ohiobwc.com.

Claims-management representative (CLM) - The CLM is the employer's designated authorized representative on each claim associated with the employer. He or she will receive copies of all claim correspondence. The CLM represents an employer on claim-related issues only. A CLM will have access only to information pertaining to the workers' compensation claims filed against the employer and authority to access that information on BWC's Web site, ohiobwc.com.BWC will consider the CLM the authorized representative in handling claims-related issues for an employer.

Ohio Association of Public Treasurers

35205302 Grp # 21002 (2019)

Exhibit A

compmanagement

P. O. Box 89456, Cleveland OH 44101-6456

To view the CompManagement service agreement referenced in this Exhibit visit https://vlaone.compmgt.com/Rating/2019PEgRatingcontract.pdf
password: grating2019

RENEWAL INVOICE

Invoice date: May 16, 2018

Invoice #:1170946

Policy #: 35205302

Group #: 21002

Rating Year: 2019

Due Date: Upon Receipt

Bill To:

KEITH DIRHAM
CITY OF MEDINA
132 NORTH ELMWOOD AVE
PO BOX 703
MEDINA, OH 44258

GROUP RATING	
The enrollment fee covers: * Services for the annual contract period beginning **September 1, 2018** * Policy Year: Group Rating Enrollment for **January 1, 2019 to December 31, 2019** **2019 Proj. Group TM% / Effective Discount: -55% / -48%** **2019 Estimated Savings: $ 48,834**	**Annual Fee** **$ 5,085**

Please sign and return invoice with remittance to:

Make Check Payable to:
CompManagement
PO Box 89456
Cleveland, OH 44101-6456

OR

Pay online at www.compmgt.com

OR

AMERICAN EXPRESS MasterCard VISA DISCOVER

Credit card account number:

Amount to be charged: $ 5,085 Expiration date:

Print name as it appears on card:

Signature:

By signing above you authorize CompManagement (a Sedgwick company) to charge your credit card in the amount as shown above, and agree to pay the amount shown above according to your credit card agreement.

By returning this invoice or by remittance of the service fee, Client acknowledges and accepts all terms and conditions of the workers' compensation service agreement. Said agreement is hereby incorporated by reference herein (see link above).

This invoice is for CompManagement's workers' compensation third party administration services pursuant to a service agreement between your company and CompManagement. Client acknowledges that payment of this invoice does not constitute or guarantee enrollment in any workers' compensation discount/alternative rating program.

Printed Name | Signature | Title | Date

payroll@medinaoh.org
Email Address

(330)725-8861
Phone Number

If your organization has merged with or acquired another company in the last year, or plans to up through the policy year noted above, initial here and contact our office immediately to review your options.

Questions? Call (800) 825-6755, option 3

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