

Sylvania City Council
December 7, 2015

6:15 p.m. Zoning & Annexation Committee Meeting
Proposed Ordinance 56-2015

7:15 p.m. Public Hearing
SUP-2-2015, St Elias Orthodox Church

7:30 p.m. Council Meeting
Agenda

1. Roll call. Mrs. Cappellini, Mr. Frye, Mr. Haynam, Mrs. Husman, Mr. Luetke, Mr. Mishka, Mrs. Westphal.
2. Pledge of Allegiance to the United States of America led by Mr. Luetke
3. Additions to the agenda.
4. Approval of the meeting minutes of November 16, 2015.
5. Report on Public Hearing SUP-2-2015 from 7:15 p.m.
6. Sanitary Sewer Easement for Ryan M. Schwartz and Gia M. Schwartz.
 - a. Service Director's report on Easement.
 - b. Proposed Ordinance No. 69- 2015, Authorizing to execute an easement across Buffer Lot A in Sylvan Lakes, Plat 5 – Ryan & Gia Schwartz.
7. Gower Road Sanitary Sewer Extension project.
 - a. Service Director's report on Final Change Order.
 - b. Ordinance 73-2015, Authorizing to approve Change Order No. 1 (Final) to this City's Agreement with Cash Services, LLC for the Gower Road Sanitary Sewer Extension Project.
8. Municipal Court Parking Lot Expansion Project.
 - a. Service Director's report on bids received.
 - b. Ordinance 74-2015, Accept the bid of Salenbien Trucking & Excavating Inc. and awarding the contract for the Municipal Court Parking Lot Expansion Project.
9. King Road Speed Study.
 - a. Service Director's report on study.
 - b. Referral to Street Committee for review and recommendation.

10. Ground Storage Tank Painting Project.
 - a. Service Director's report on bids received.
 - b. Proposed Ordinance 81-2015, Accepting the bid of World Wide Industries and awarding the contract for the Ground Storage Tank Painting Project.
11. Proposed Ordinance No. 75-2015, Authorizing the Mayor & Director of Finance to enter into a 3-year Collective Bargaining Agreement with the Sylvania Police Telecommunicators.
12. Proposed Ordinance No. 76-2015, Authorizing the Mayor and Director of Finance to enter into a 3-year Collective Bargaining Agreement with Fraternal Order of Police, Lodge No. 129, on behalf of the Patrolmen.
13. Proposed Ordinance No. 77-2015, Authorizing the Mayor and Director of Finance to enter into a 3-year Collective Bargaining Agreement with the Sylvania Police Command Officer's Association on behalf of the Sergeants.
14. Proposed Ordinance 78-2015, Providing for one-time Lump Sum Additional Payments to be paid to some of the full-time, non-union City Employees whose positions are included in the list of occupational titles of Section 139.03(e)(3) and 139.03(e)(4).
15. Proposed Ordinance 79-2015, Making Certain Position and Compensation Pay Plan Changes, making certain salary, wage and other service compensation adjustments.
16. Proposed Ordinance No. 80-2015, Amending Codified Ordinances, by increasing water service charges per one thousand gallons for \$7.04 to & \$8.09 for City users and from \$8.80 to \$10.11 for non-city users commencing 1/25/16.
17. 2016 Budget.
 - a. Report of the Finance Committee from 12/1/15.
 - b. Proposed Ordinance 71-2015, To make Appropriations for current expenditures and other expenditures of the City of Sylvania, Ohio for fiscal year ending December 31, 2016.
18. Proposed Ordinance 67-2015, Amending Chapter 171-Income tax.
19. Proposed Ordinance No. 56-2015, Amending Chapter 1187-Architectural District; Repealing Chapter 1152-Design Review Regulations.
 - a. Report of Zoning & Annexation Committee meeting from 6:15 p.m.
 - b. Set Public Hearing for January 19, 2016.
20. Notice of the transfer of the D5, (Spirituous Liquor for on premises consumption only, beer, wine and mixed beverage for on premises, or off premises in original sealed containers, until 2:30 a.m.) permit from Pappoulis LLC, dba Papa G's Pizza & Grill, 5127 S. Main St., Sylvania, OH to Jim's Pizza & More, LLC, dba Jim's Pizza & More, 5127 S. Main St., Sylvania, OH.

21. Proposed Resolution No. 11-2015, Re-appointing Jim Beattie to the Board of Trustees of SAJRD for a term expiring 12/31/18.
22. Confirmation of Mayor's Appointments
 - a. Ken Marciniak to the Plan Commission for a 4 year term commencing January 1, 2016.
 - b. Kirk Ludwig as Sylvania's Representative to TARTA Board of Directors for 3 year term commencing January 1, 2016.
23. Committee reports.
24. Committee referrals.

INFORMATION

- A. Certificate of Notice – SUP-2-2015 Public Hearing
- B. November 2015 Cash Report from the Division of Taxation.
- C. November 2015 Bank Reconciliation.

Minutes of the Meeting of Council
November 16, 2015

The Council of the City of Sylvania, Ohio met in regular session on November 16, 2015 at 7:30 p.m. with Mayor Craig A. Stough in the chair. Roll was called with the following members present: Katie Cappellini, Mark Frye, Doug Haynam, Sandy Husman, Mark Luetke, Jason Mishka, Mary Westphal (7) present; absent: (0)

Roll call:
All present.

Mrs. Husman led the Pledge of Allegiance to the United States of America.

Pledge of
Allegiance.

Mayor Stough stated that Council will now consider agenda item 3.

Requests were made for the following additions to the agenda:

- 5b. Ordinance No. change from 67-2015 to 72-2015.
- 14b. Schedule Finance Committee meeting.
- 14c. Schedule Zoning & Annexation Committee meeting.
- 16. Appointment to SAJRD.

Mrs. Westphal moved, Mr. Haynam seconded to approve the agenda as amended; roll call vote being: Cappellini, Frye, Haynam, Husman, Luetke, Mishka, Westphal (7) yeas; (0) nays. The motion carried.

Approval of the
agenda as
amended.

Mayor Stough stated that Council will now consider agenda item 4.

Mrs. Westphal presented the November 2, 2015 minutes. Mrs. Westphal moved, Mr. Haynam seconded, that since the Mayor, members of Council, and others had been furnished copies of these minutes prior to this meeting, Council dispense with the reading of these minutes at this time, and the journal of the minutes of the regular meeting of November 2, 2015 be approved; roll call vote being: Frye, Haynam, Husman, Luetke, Mishka, Westphal, Cappellini, (7) yeas; (0) nays. The motion carried.

Approval of the
November 2,
2015 minutes.

Mayor Stough stated that Council will now consider agenda item 5.

Service Director's report on Tree Assessment Agreement was placed on file. Mrs. Cappellini presented and read aloud by title only, proposed Ordinance No. 72-2015, a written copy of same having been previously furnished to each member of Council, "Authorizing the Mayor and Director of Finance to enter into a Tree Assessment Agreement with Todd R. Milner and Dawn M. Milner for the removal of tress at 5337 Radcliffe Rd., Sylvania, Ohio; and declaring an emergency."; Mrs. Cappellini moved, Mr. Luetke seconded, that Council dispense with the Second and Third Readings of said Ordinance; roll call vote being: Haynam, Husman, Luetke, Mishka, Westphal, Cappellini, Frye, (7) yeas; (0) nays. The motion carried.

Ordinance No.
72-2015, "...Tree
Assessment
Agreement...
Milner..."

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Mrs. Cappellini moved, Mrs. Westphal seconded, that Ordinance No. 72-2015 be enacted as an emergency measure as declared therein; roll call vote being: Husman, Luetke, Mishka, Westphal, Cappellini, Frye, Haynam, (7) yeas; (0) nays. The motion carried.

Mayor Stough stated that Council will now consider agenda item 6.

Service Director's report on King Road Right Turn Lane and Resurfacing Project was placed on file. Mr. Frye presented and read aloud by title only, proposed Ordinance No. 68-2015, a written copy of same having been previously furnished to each member of Council, "Accepting the proposal of Northwest Consultants, Inc. to provide engineering design services for the King Road Right Turn Lane and Resurfacing Project; appropriating funds therefore in the amount of \$18,614; and declaring an emergency."; Mr. Frye moved, Mrs. Husman seconded, that Council dispense with the Second and Third Readings of said Ordinance; roll call vote being: Luetke, Mishka, Westphal, Cappellini, Frye, Haynam, Husman, (7) yeas; (0) nays. The motion carried.

Ordinance No. 68-2015,
"Accepting proposal...NW Consultants... King Road Right Turn Lane & Resurfacing..."

Mr. Frye moved, Mr. Luetke seconded, that Ordinance No. 68-2015 be enacted as an emergency measure as declared therein; roll call vote being: Mishka, Westphal, Cappellini, Frye, Haynam, Husman, Luetke, (7) yeas; (0) nays. The motion carried.

Mayor Stough stated that Council will now consider agenda item 7.

Service Director's report on Sanitary Sewer Easement for Ryan M. Schwartz and Gia M. Swartz was placed on file. This matter was tabled until next council meeting.

Mayor Stough stated that Council will now consider agenda item 8.

Mrs. Westphal presented and read aloud by title only, proposed Ordinance No. 70-2015, a written copy of same having been previously furnished to each member of Council, "Amending Community Reinvestment Area No. 3, designating a Housing Officer, establishing a Community Reinvestment Area Housing Council; repealing Resolution No. 26-96; and declaring an emergency."; Mrs. Westphal moved, Mr. Frye seconded, that Council dispense with the Second and Third Readings of said Ordinance; roll call vote being: Frye, Haynam, Husman, Luetke, Mishka, Westphal, Cappellini, (7) yeas; (0) nays. The motion carried.

Ordinance No. 70-2015,
"Amending CRA No. 3...repealing Resolution No. 26-96...."

Mrs. Westphal moved, Mr. Mishka seconded, that Ordinance No. 70-2015 be enacted as an emergency measure as declared therein; roll call vote being: Haynam, Husman, Luetke, Mishka, Westphal, Cappellini, Frye, (7) yeas; (0) nays. The motion carried.

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Mayor Stough stated that Council will now consider agenda item 9.

Mrs. Westphal reported the finance committee met at 4:00 p.m. on November 10, 2015 to discuss the 2016 budget. Mrs. Westphal presented the first reading of the proposed Ordinance No. 71-2015, a written copy of same having been previously furnished to each member of Council, "To make Appropriations for current expenditures and other expenditures of the City of Sylvania, Ohio, for the Fiscal Year ending December 31, 2016." Mrs. Westphal moved, Mr. Hayman seconded, to read by title only, the first reading of proposed Ordinance No. 71-2015.

1st Reading,
Ordinance No.
71-2015 to read
by title only.

Mrs. Westphal set Finance Committee meeting for December 1, 2015 at 7:30 a.m. in the Finance Department Conference Room.

Set Finance
Com. mtg.
12/1/15,7:30 a.m.

Mayor Stough stated that Council will now consider agenda item 10.

Mrs. Westphal moved, Mr. Haynam seconded to approve the Ohio Liquor License transfer from Karam Enterprises, Inc. for 5212 Monroe St, Unit 5 & 6, Toledo OH 43623 to 5834 Monroe St., Suite B-C, Sylvania, OH 43560. Roll call vote: Mishka, Westphal, Cappellini, Frye, Haynam, Husman, Luetke, (7) yeas; (0) nays. The motion carried.

Approval of
liquor license
transfer from
Karam
Enterprises, Inc.

Mayor Stough stated that Council will now consider agenda item 11.

Mayor Stough provided an overview of the Plan Commission's review and recommendations for the proposed Ordinance 56-2015, Amending Chapter 1187-Architectural District.

Mr. Haynam set a Zoning & Annexation Committee meeting for December 7, 2015 at 6:15p.m. to discuss proposed Ordinance 56-2015.

Set Zoning
&Annex. Com.
mtg. 12-7-15,
6:15 p.m.

Mayor Stough stated that Council will now consider agenda item 12.

Mr. Luetke presented and read aloud by title only, proposed Resolution No. 9-2015, a written copy of same having been previously furnished to each member of Council, "Re-appointing Richard Sands to the Zoning Board of Appeals for a term expiring December 31, 2018; declaring an emergency."; Mr. Luetke moved, Mrs. Westphal seconded, that Council dispense with the Second and Third Readings of said Resolution; roll call vote being: Westphal, Cappellini, Frye, Haynam, Husman, Luetke, Mishka, (7) yeas; (0) nays. The motion carried.

Resolution No.
9-2015,
"Re-appointing
Richard Sand to
BZA for term
expiring
12/31/18".

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Mr. Luetke moved, Mr. Haynam seconded, that Resolution No. 9-2015 be enacted as an emergency measure as declared therein; roll call vote being: Cappellini, Frye, Haynam, Husman, Luetke, Mishka, Westphal, (7) yeas; (0) nays. The motion carried.

Mayor Stough stated that Council will now consider agenda item 13.

Mr. Luetke presented and read aloud by title only, proposed Resolution No. 9-2015, a written copy of same having been previously furnished to each member of Council, "Re-appointing Gary Sommer to the Zoning Board of Appeals for a term expiring December 31, 2018; declaring an emergency."; Mr. Luetke moved, Mr. Frye seconded, that Council dispense with the Second and Third Readings of said Resolution; roll call vote being: Frye, Haynam, Husman, Luetke, Mishka, Westphal, Cappellini, (7) yeas; (0) nays. The motion carried.

Resolution No. 10-2015, "Re-appointing Gary Sommer to BZA for term expiring 12/31/18".

Mr. Luetke moved, Mr. Haynam seconded, that Resolution No. 10-2015 be enacted as an emergency measure as declared therein; roll call vote being: Haynam, Husman, Luetke, Mishka, Westphal, Cappellini, Frye, (7) yeas; (0) nays. The motion carried.

Mayor Stough stated that Council will now consider agenda item 14.

Mr. Mishka reported the Utilities and Environmental Committee met on November 6, 2015 to discuss the water rates. He provided statistics about the need to increase the rates as these rates have not been updated since 2006 for operation expenses. The recommendation from Administration was to increase the inside city rates \$1.05 per 1,000 gallons. Mr. Mishka moved, Mrs. Westphal seconded to order legislation for next council meeting for this rate change; roll call vote being: Husman, Luetke, Mishka, Westphal, Cappellini, Frye, Haynam, (7) yeas; (0) nays. The motion carried.

Utilities & Environment Com report, Re: water rates.

Mayor Stough stated that Council will now consider agenda item 15.

Mr. Luetke stated the appointment to SAJRD will expire at year end. Mr. Luetke moved, Mrs. Husman seconded to order legislation for next council meeting to re-appoint James Beattie as Council's appointment to the SAJRD Board; roll call vote being: Luetke, Mishka, Westphal, Cappellini, Frye, Haynam, Husman, (7) yeas; (0) nays. The motion carried.

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Mrs. Westphal moved, Mr. Luetke seconded that this meeting adjourn; all present voting yea (7); (0) nays. The motion carried and the meeting adjourned at 8:30 p.m.

Adjournment.

Clerk of Council

Mayor

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City Of Sylvania

DEPARTMENT OF PUBLIC SERVICE

KEVIN G. ALLER, PE DIRECTOR

November 16, 2015

To: The Mayor and Members of Sylvania City Council

Re: Sanitary Sewer Easement for Ryan M. Schwartz and Gia M. Schwartz
0 Sylvania Avenue

Dear Mr. Mayor and Council Members:

Mr. and Mrs. Ryan Schwartz are the owners of real estate in the City of Sylvania and in Sylvania Township at the westerly end of Hawkins Court. According to the Lucas County Auditor's Office the address is 0 Sylvania Avenue and consists of Tax District Parcel numbers 82-06350 (City) & 78-24922 (Township). The owners are using the parcels for residential purposes.

The owners submitted sanitary sewer construction plans to our office for review. The plans requested a tie in to the City sanitary sewer at the last available system manhole in Hawkins Court. In order to accommodate this sewer tie in the proposed sanitary sewer would need to cross Buffer Lot A in Sylvan Lakes Plat Five.

The purpose of a buffer lot is to prohibit access until such time as the abutting right-of-way dedication is extended or widened beyond the buffer lot. Since there is no future publicly dedicated right-of-way or development planned west of Hawkins Court we feel it is acceptable to issue the owners an easement for the sewer connection.

We request approval of the attached easement with Mr. and Mrs. Ryan Schwartz for sanitary sewer purposes.

Sincerely,

Kevin G. Aller, P.E.
Director of Public Service

SANITARY SEWER EASEMENT

KNOW ALL MEN BY THESE PRESENTS:

That the **City of Sylvania, Ohio**, the Grantor, in consideration of one dollar (\$1.00), and other good and valuable considerations, to them paid by **Ryan M. Schwartz and Gia M. Schwartz**, the Grantees, and their successors and assigns, does hereby grant, bargain, sell, convey and release to the said Grantees, an exclusive easement for the construction and maintenance of a private, underground sanitary sewer, in, on, over and through the real estate in the City of Sylvania, Lucas County, Ohio, and legally described, Exhibit A, and drawn, Exhibit B as attached.

TO HAVE AND TO HOLD the said easement rights with all the rights, privileges and appurtenances thereto belonging to the Grantee, its successors and assigns forever.

By acceptance hereof, the Grantor and Grantee acknowledge the following:

1. The Grantor is the owner of Buffer Lot A in Sylvan Lakes Plat Five as recorded in Instrument Number 20051205-0090149 in the Deed Records of the Lucas County Recorder's Office.
2. The Grantor claimed title to Buffer Lot A from the Lucas County Board of Commissioners by annexation as recorded in Instrument Number 20051025-0079914 in the Deed Records of the Lucas County Recorder's Office.
3. The Grantor hereby covenants that they are the true and lawful Owner of said Buffer Lot A and are well seized of the same, and have good right and full power to bargain, sell,

and convey the same in the manner aforesaid.

4. The Grantees are the owners of real estate as described in Instrument Number 20130829-0046050 in the Deed Records of the Lucas County Recorder's Office. The Grantees real estate abuts the aforementioned Buffer Lot A.
5. The Grantor hereby grants an exclusive easement for the construction and maintenance of a private, underground sanitary sewer to serve a single place of residence and accessory structure, in, on, over and through Buffer Lot A, as legally described on Exhibit A, and drawn, Exhibit B as attached, to the Grantees, its successors and assigns forever.

IN WITNESS WHEREOF, the said Grantor, **City of Sylvania, Ohio**, has hereunto set their hands this 10th day of November, 2015.

City of Sylvania, Ohio

By: _____
Craig A. Stough, Mayor

By: _____
Toby Schroyer, Director of Finance

Approved:

Leslie B. Brining, Director of Law

IN WITNESS WHEREOF, the said Grantee, **Ryan M. Schwartz and Gia M. Schwartz**, has hereunto set their hands this 10th day of November, 2015.

Ryan M. Schwartz and Gia M. Schwartz

Ryan M. Schwartz
Ryan M. Schwartz
Gia M. Schwartz
Gia M. Schwartz

EXHIBIT A

SANITARY SEWER EASEMENT

Situated in the State of Ohio, County of Lucas, City of Sylvania, Southeast Quarter of Section 17, Town 9 South, Range 6 East, being part of Buffer Lot A of Sylvan Lakes Plat Five as recorded in Instrument Number 20051205-0090149 in the Deed Records of the Lucas County Recorder's Office and being more particularly described as follows:

Beginning at a concrete monument with a 2" diameter aluminum disk found at the northwest corner of Buffer Lot A of Sylvan Lakes Plat Five as recorded in Instrument Number 20051205-0090149 in the Deed Records of the Lucas County Recorder's Office, said concrete monument found also being on the east line of a parcel of land conveyed to Ryan M. Schwartz and Gia M. Schwartz, by deed recorded in Instrument Number 20130829-0046050 in the Deed Records of the Lucas County Recorder's Office, said concrete monument found also being on the north right-of-way line of Hawkins Court, said point also being the **TRUE POINT OF BEGINNING**;

Thence South $87^{\circ}53'14''$ East a distance of 2.00' on the north line of Buffer Lot A and the east line of said parcel of land conveyed to Ryan M. Schwartz and Gia M. Schwartz and the north right-of-way line of Hawkins Court to a point;

Thence South $00^{\circ}41'41''$ West a distance of 30.01' on the east line of Buffer Lot A to the centerline of right-of-way of Hawkins Court;

Thence North $87^{\circ}53'14''$ West a distance of 2.00' on the centerline of right-of-way of Hawkins Court to a point on the west line of Buffer Lot A, said point also being on the east line of said parcel land conveyed to Ryan M. Schwartz and Gia M. Schwartz;

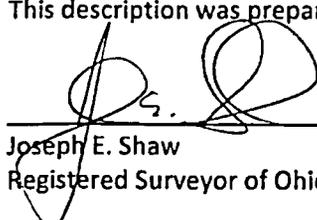
Thence North $00^{\circ}41'41''$ East a distance of 30.01' on the west line of Buffer Lot A and the east line of said parcel of land conveyed to Ryan M. Schwartz and Gia M. Schwartz to the **TRUE POINT OF BEGINNING**.

Said parcel contains 0.001 acres of land, more or less, and is subject to all legal highways and easements of record.

Bearings used herein are based on an assumed meridian and are for the express purpose of showing angular measurement.

The above described area is contained within Lucas County Auditor's tax district parcel number 82-93904.

This description was prepared by Joseph E. Shaw, Registered Surveyor 8491 of the State of Ohio.



Joseph E. Shaw
Registered Surveyor of Ohio: No. 8491

11/10/2015
Date

STATE OF OHIO

}SS

COUNTY OF LUCAS,

The foregoing instrument was acknowledged before me this 10th day of November
2015 by Ryan M. Schwartz and Gia M. Schwartz.



NICOLE L. ROBBINS
NOTARY PUBLIC - OHIO
MY COMMISSION EXPIRES 10-27-2016

Nicole Robbins

Notary Public, Lucas County State of Ohio

My Commission Expires: 10/27/2016

**T9S, R6E
SE QTR. SEC. 17
CITY OF SYLVANIA
LUCAS COUNTY, OHIO**

10' DRAINAGE EASEMENT
(SYLVAN LAKES PLAT FIVE)
(20051205-0090149)

AXIUS DEVELOPMENT, LLC
4203 STRATFORD COURT
82-93890
SYLVAN LAKES PLAT FIVE
LOT 68
0.442 ACRES

10' SANITARY EASEMENT,
TOLEDO EDISON EASEMENT
& UTILITY EASEMENT
(SYLVAN LAKES PLAT FIVE)
(20051205-0090149)

2' BUFFER LOT A
S87°53'14"E, 2.00'
P.O.B.
N00°41'41"E, 30.01'

S00°41'41"W, 30.01'
HAWKINS COURT

RYAN M. SCHWARTZ
& GIA M. SCHWARTZ
0 WEST SYLVANIA AVENUE
82-06350
1.530 ACRES

N87°53'14"W, 2.00'

10' SANITARY EASEMENT,
TOLEDO EDISON EASEMENT
& UTILITY EASEMENT
(SYLVAN LAKES PLAT FIVE)
(20051205-0090149)

2' BUFFER LOT A

10' DRAINAGE EASEMENT
(SYLVAN LAKES PLAT FIVE)
(20051205-0090149)

BOND REAL ESTATE INVESTMENT COMPANY LLC
7901 HAWKINS COURT
82-93889
SYLVAN LAKES PLAT FIVE
LOT 67
0.262 ACRES



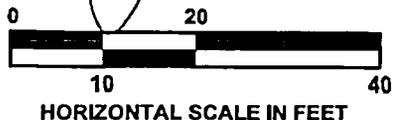
BASIS OF BEARINGS:
THE BASIS OF BEARINGS USED HEREON ARE BASED ON AN
ASSUMED MERIDIAN AND ARE FOR THE EXPRESS PURPOSE OF
SHOWING ANGULAR MEASUREMENT.

CERTIFICATION:
I HEREBY CERTIFY THAT THE FOREGOING WAS PREPARED FROM
AN ACTUAL SURVEY OF THE PREMISES, THAT TO THE BEST OF MY
KNOWLEDGE, INFORMATION AND BELIEF, CORRECTLY SHOWS
THE LOCATION OF THE BOUNDARIES. ONLY THOSE EASEMENTS
SPECIFICALLY BROUGHT TO MY ATTENTION SHALL BE SHOWN
HEREIN

JOSEPH E. SHAW, P.E., P.S.
STATE OF OHIO REGISTERED LAND SURVEYOR #8491

- EX. 6" DIA. X 30" CONCRETE WITH 2" DIA. ALUMINUM DISK STAMPED "ESA LLC. #7837" WITH "X" PUNCH AND IRON PIN
- EX. 5/8" X 36" REBAR
- SANITARY SEWER EASEMENT (0.001 ACRES)

EXHIBIT: B
DRAWN BY: JES
DATE: 11/2/2015



DEPARTMENT OF PUBLIC SERVICE
SANITARY SEWER EASEMENT FOR
RYAN M. SCHWARTZ AND
GIA M. SCHWARTZ

6b

ORDINANCE NO. 69 -2015

AUTHORIZING THE MAYOR AND DIRECTOR OF FINANCE TO EXECUTE AND DELIVER TO RYAN M. SCHWARTZ AND GIA M. SCHWARTZ AN EASEMENT ACROSS BUFFER LOT A IN SYLVAN LAKES PLAT 5 FOR THE PURPOSE OF CONNECTING ONE SINGLE-FAMILY RESIDENCE TO THE CITY’S SANITARY SEWER SYSTEM; AND DECLARING AN EMERGENCY.

WHEREAS, Ryan M. Schwartz and Gia M. Schwartz are the owners of real estate known as 0 Sylvania Avenue, Parcel Nos. 82-06350 and 78-24922 in the City of Sylvania and in Sylvania Township at the westerly end of Hawkins Court; and,

WHEREAS, Mr. and Mrs. Schwartz desire to construct one single-family residence on the above-referenced property; and,

WHEREAS, in order to obtain sanitary sewer service to said property, the sewer line must be extended across Buffer Lot A in Sylvan Lakes Plat Five, which is owned by the City of Sylvania; and,

WHEREAS, the granting of said easement as set forth in “Exhibit A” will permit Mr. and Mrs. Schwartz to extend the sanitary sewer line across Buffer Lot A in Sylvan Lakes Plat Five for the purpose of extending sanitary sewer service to one single-family residence to be constructed at 0 Sylvania Avenue, Parcel Nos. 82-06350 and 78-24922; and,

WHEREAS, the Director of Public Service, by report dated November 16, 2015, has recommended the City grant the easement as set forth on the attached.

NOW, THEREFORE BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio, _____ members elected thereto concurring:

SECTION 1. That the Mayor and Director of Finance be, and they hereby are, authorized to execute on behalf of this City, the easement set forth as “Exhibit A” and to deliver the same to Ryan M. Schwartz and Gia M. Schwartz for the purpose of extending the City’s sanitary sewer service to one single-family residence.

SECTION 2. That the method, manner, consideration and procedure for the granting of said easement to Ryan M. Schwartz and Gia M. Schwartz is hereby determined to be as set forth in this Ordinance.

SECTION 3. That the City execute the easement for the above mentioned purposes.

SECTION 4. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 5. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 6. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that the easement should be granted immediately so that Mr. and Mrs. Schwartz can install the sanitary sewer line to provide service to one single-family residence. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015 as an emergency measure.

President of Council

ATTEST:

APPROVED AS TO FORM:

Clerk of Council

Director of Law

APPROVED:

Mayor

Date

SANITARY SEWER EASEMENT

KNOW ALL MEN BY THESE PRESENTS:

That the **City of Sylvania, Ohio**, the Grantor, in consideration of one dollar (\$1.00), and other good and valuable considerations, to them paid by **Ryan M. Schwartz and Gia M. Schwartz**, the Grantees, and their successors and assigns, does hereby grant, bargain, sell, convey and release to the said Grantees, an exclusive easement for the construction and maintenance of a private, underground sanitary sewer, in, on, over and through the real estate in the City of Sylvania, Lucas County, Ohio, and legally described, Exhibit A, and drawn, Exhibit B as attached.

TO HAVE AND TO HOLD the said easement rights with all the rights, privileges and appurtenances thereto belonging to the Grantee, its successors and assigns forever.

By acceptance hereof, the Grantor and Grantee acknowledge the following:

1. The Grantor is the owner of Buffer Lot A in Sylvan Lakes Plat Five as recorded in Instrument Number 20051205-0090149 in the Deed Records of the Lucas County Recorder's Office.
2. The Grantor claimed title to Buffer Lot A from the Lucas County Board of Commissioners by annexation as recorded in Instrument Number 20051025-0079914 in the Deed Records of the Lucas County Recorder's Office.
3. The Grantor hereby covenants that they are the true and lawful Owner of said Buffer Lot A and are well seized of the same, and have good right and full power to bargain, sell,

and convey the same in the manner aforesaid.

4. The Grantees are the owners of real estate as described in Instrument Number 20130829-0046050 in the Deed Records of the Lucas County Recorder's Office. The Grantees real estate abuts the aforementioned Buffer Lot A.
5. The Grantor hereby grants an exclusive easement for the construction and maintenance of a private, underground sanitary sewer to serve a single place of residence and accessory structure, in, on, over and through Buffer Lot A, as legally described on Exhibit A, and drawn, Exhibit B as attached, to the Grantees, its successors and assigns forever.

IN WITNESS WHEREOF, the said Grantor, **City of Sylvania, Ohio**, has hereunto set their hands this 10th day of November, 2015.

City of Sylvania, Ohio

By: _____
Craig A. Stough, Mayor

By: _____
Toby Schroyer, Director of Finance

Approved:

Leslie B. Brining, Director of Law

IN WITNESS WHEREOF, the said Grantee, **Ryan M. Schwartz and Gia M. Schwartz**, has hereunto set their hands this 10th day of November, 2015.

Ryan M. Schwartz and Gia M. Schwartz

Ryan M. Schwartz
Ryan M. Schwartz

Gia M. Schwartz
Gia M. Schwartz

EXHIBIT A

SANITARY SEWER EASEMENT

Situated in the State of Ohio, County of Lucas, City of Sylvania, Southeast Quarter of Section 17, Town 9 South, Range 6 East, being part of Buffer Lot A of Sylvan Lakes Plat Five as recorded in Instrument Number 20051205-0090149 in the Deed Records of the Lucas County Recorder's Office and being more particularly described as follows:

Beginning at a concrete monument with a 2" diameter aluminum disk found at the northwest corner of Buffer Lot A of Sylvan Lakes Plat Five as recorded in Instrument Number 20051205-0090149 in the Deed Records of the Lucas County Recorder's Office, said concrete monument found also being on the east line of a parcel of land conveyed to Ryan M. Schwartz and Gia M. Schwartz, by deed recorded in Instrument Number 20130829-0046050 in the Deed Records of the Lucas County Recorder's Office, said concrete monument found also being on the north right-of-way line of Hawkins Court, said point also being the **TRUE POINT OF BEGINNING**;

Thence South $87^{\circ}53'14''$ East a distance of 2.00' on the north line of Buffer Lot A and the east line of said parcel of land conveyed to Ryan M. Schwartz and Gia M. Schwartz and the north right-of-way line of Hawkins Court to a point;

Thence South $00^{\circ}41'41''$ West a distance of 30.01' on the east line of Buffer Lot A to the centerline of right-of-way of Hawkins Court;

Thence North $87^{\circ}53'14''$ West a distance of 2.00' on the centerline of right-of-way of Hawkins Court to a point on the west line of Buffer Lot A, said point also being on the east line of said parcel land conveyed to Ryan M. Schwartz and Gia M. Schwartz;

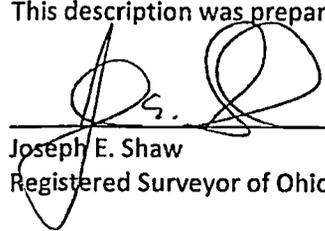
Thence North $00^{\circ}41'41''$ East a distance of 30.01' on the west line of Buffer Lot A and the east line of said parcel of land conveyed to Ryan M. Schwartz and Gia M. Schwartz to the **TRUE POINT OF BEGINNING**.

Said parcel contains 0.001 acres of land, more or less, and is subject to all legal highways and easements of record.

Bearings used herein are based on an assumed meridian and are for the express purpose of showing angular measurement.

The above described area is contained within Lucas County Auditor's tax district parcel number 82-93904.

This description was prepared by Joseph E. Shaw, Registered Surveyor 8491 of the State of Ohio.



Joseph E. Shaw
Registered Surveyor of Ohio: No. 8491

11/10/2015
Date

STATE OF OHIO

}SS

COUNTY OF LUCAS,

The foregoing instrument was acknowledged before me this 10th day of November
2015 by Ryan M. Schwartz and Gia M. Schwartz.



NICOLE L. ROBBINS
NOTARY PUBLIC - OHIO
MY COMMISSION EXPIRES 10-27-2016

Nicole Robbins

Notary Public, Lucas county State of Ohio

My Commission Expires: 10/27/2016

**T9S, R6E
SE QTR. SEC. 17
CITY OF SYLVANIA
LUCAS COUNTY, OHIO**

10' DRAINAGE EASEMENT
(SYLVAN LAKES PLAT FIVE)
(20051205-0090149)

AXIUS DEVELOPMENT, LLC
4203 STRATFORD COURT
82-93890
SYLVAN LAKES PLAT FIVE
LOT 68
0.442 ACRES

10' SANITARY EASEMENT,
TOLEDO EDISON EASEMENT
& UTILITY EASEMENT
(SYLVAN LAKES PLAT FIVE)
(20051205-0090149)

2' BUFFER LOT A
S87°53'14"E, 2.00'
P.O.B.
N00°41'41"E, 30.01'

HAWKINS COURT

RYAN M. SCHWARTZ
& GIA M. SCHWARTZ
0 WEST SYLVANIA AVENUE
82-06350
1.530 ACRES

N87°53'14"W, 2.00'

10' SANITARY EASEMENT,
TOLEDO EDISON EASEMENT
& UTILITY EASEMENT
(SYLVAN LAKES PLAT FIVE)
(20051205-0090149)

2' BUFFER LOT A

10' DRAINAGE EASEMENT
(SYLVAN LAKES PLAT FIVE)
(20051205-0090149)

BOND REAL ESTATE INVESTMENT COMPANY LLC
7901 HAWKINS COURT
82-93889
SYLVAN LAKES PLAT FIVE
LOT 67
0.262 ACRES



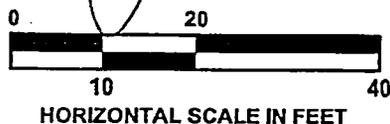
BASIS OF BEARINGS:
THE BASIS OF BEARINGS USED HEREON ARE BASED ON AN ASSUMED MERIDIAN AND ARE FOR THE EXPRESS PURPOSE OF SHOWING ANGULAR MEASUREMENT.

CERTIFICATION:
I HEREBY CERTIFY THAT THE FOREGOING WAS PREPARED FROM AN ACTUAL SURVEY OF THE PREMISES, THAT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF, CORRECTLY SHOWS THE LOCATION OF THE BOUNDARIES. ONLY THOSE EASEMENTS SPECIFICALLY BROUGHT TO MY ATTENTION SHALL BE SHOWN HEREIN.

JOSEPH E. SHAW, P.E., P.S.
STATE OF OHIO REGISTERED LAND SURVEYOR #8491

- EX. 6" DIA. X 30" CONCRETE WITH 2" DIA. ALUMINUM DISK STAMPED "ESA LLC. #7837" WITH "X" PUNCH AND IRON PIN
- EX. 5/8" X 36" REBAR
- SANITARY SEWER EASEMENT (0.001 ACRES)

EXHIBIT: B
DRAWN BY: JES
DATE: 11/2/2015



DEPARTMENT OF PUBLIC SERVICE
SANITARY SEWER EASEMENT FOR
RYAN M. SCHWARTZ AND
GIA M. SCHWARTZ



City Of Sylvania

DEPARTMENT OF PUBLIC SERVICE

KEVIN G. ALLER, PE DIRECTOR

7a

December 7, 2015

To: The Mayor and Members of Sylvania City Council

Re: **GOWER ROAD SANITARY SEWER EXTENSION
CHANGE ORDER NO. 1 (FINAL)**

Dear Mr. Mayor and Council Members:

The Gower Road Sanitary Sewer Extension Project was recently completed. The original contract amount with Cash Services, LLC on the project was \$25,566 and received Council approval on July 20, 2015 by Ordinance 50-2015.

Now that the project is completed, the final installed quantities have been resolved and a change order is necessary to adjust the final contract price.

The installed quantities have resulted in a decrease to the original contract in the amount of \$2,373.80. We recommend approval of Change Order No. 1 which will decrease the final contract amount from \$25,566 to \$23,192.20.

Please call if you have any questions.

Sincerely,

Kevin G. Aller, P.E.

Director of Public Service

KGA/dsw

CITY OF SYLVANIA, OHIO

CHANGE ORDER Number 1 (FINAL)

Project Ordinance No.: 50-2015 Purchase Order No. 50587

Contract: Gower Road Sanitary Sewer Extension

Title of Change Order: _____

Date: 11/17/2015

Description of Change:	Final Bid Item Adjustments	-\$2,373.80
	TOTAL	-\$2,373.80

RECOMMENDED FOR APPROVAL BY: Kevin G. Aller, P.E. Date _____
Public Service Director

Original Contract Amt	\$ 25,566 00	REVIEWED BY: <u>Joseph E. Shaw</u>
Previous Changes (+ or -)	\$ 0 00	DATE: <u>12/2/2015</u>
This Change (+ or --)	\$ -2,373 80	SUBMITTED BY: <u>Cash Services LLC</u>
Adjusted Contract Amt	\$ 23,192 20	DATE: <u>12-1-2015</u>

Engineers Signature
Contractor's Signature

City of Sylvania, Ohio

The above proposal is hereby approved.

The above proposal is hereby approved.

Craig A. Stough, Mayor Date _____ Toby Schroyer, Finance Director Date _____

ORDINANCE NO. 73 -2015

AUTHORIZING THE MAYOR AND DIRECTOR OF FINANCE TO APPROVE CHANGE ORDER NO. 1 (FINAL) TO THIS CITY'S AGREEMENT WITH CASH SERVICES, LLC FOR THE GOWER ROAD SANITARY SEWER EXTENSION PROJECT REFLECTING THE FINAL INSTALLED QUANTITIES; DECREASING THE CONTRACT AMOUNT BY \$2,373.80; AND DECLARING AN EMERGENCY.

WHEREAS, Ordinance No. 50-2015, passed July 20, 2015, accepted the bid of Cash Services, LLC for the Gower Road Sanitary Sewer Extension Project in the amount of 25,566; and,

WHEREAS, the Director of Public Service, by report dated December 7, 2015, has recommended the acceptance of Change Order No. 1 (Final) of Cash Services, LLC for said Gower Road Sanitary Sewer Extension Project to reflect the final installed quantities; and,

WHEREAS, the work performed and final installed quantities resulted in a net decrease to the contract in the amount of Two Thousand Three Hundred Seventy-Three and 80/100 Dollars (\$2,373.80), for a total contract amount of \$23,192.20.

NOW THEREFORE BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio, _____ members elected thereto concurring:

SECTION 1. That said change order decreasing the contract amount by the sum of Two Thousand Three Hundred Seventy-Three and 80/100 Dollars (\$2,373.80) be, and the same hereby is, approved, and the Mayor and the Director of Finance be, and they hereby are, authorized to sign said change order on behalf of this City, thereby indicating such approval and changing the total contract amount.

SECTION 2. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that the adjustments in the contract should be approved immediately. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the

Mayor or as otherwise provided by the Charter.

SECTION 4. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015, as an emergency measure.

President of Council

ATTEST:

APPROVED AS TO FORM:

Clerk of Council

Director of Law

APPROVED:

Mayor

Date

8a



City Of Sylvania

DEPARTMENT OF PUBLIC SERVICE

KEVIN G. ALLER, PE DIRECTOR

December 7, 2015

To: The Mayor and Members of Sylvania City Council

Re: **MUNICIPAL COURT PARKING LOT EXPANSION**

Dear Mr. Mayor and Council Members:

We received bids on December 2, 2015 for the above referenced project. There were a total of eight (8) bids received.

The lowest bid was submitted by Salenbien Trucking & Excavating, Inc. of Dundee, Michigan. Their bid of \$189,319.90 was approximately 24.8% under the Engineer's Estimate of \$251,704.

Therefore, it is our recommendation that the contract be awarded to Salenbien Trucking & Excavating, Inc. of Dundee, Michigan 48131, in the amount of \$189,319.90.

Please call if you have any questions.

Sincerely,

Kevin G. Aller, P.E.

Director of Public Service

dsw

Bid Tab
Municipal Court Parking Lot Expansion
Bid Open: December 2, 2015

Line	Item	Description	Unit	Qty	Santelion Trucking & Exc.		Goddie Paving & Exc.		Paschall Bros & Sons Exc.		Schoon Inc.		Gardner Paving Inc.		Crestline Paving & Exc.		Helms & Sons		HPH		
					Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	
0001	201	Clearing and Grubbing	Lump	1	\$2,970.00	\$2,970.00	\$4,400.00	\$4,400.00	\$24,430.00	\$24,430.00	\$750.00	\$750.00	\$2,500.00	\$2,500.00	\$2,801.00	\$2,801.00	\$3,000.00	\$3,000.00	\$1,000.00	\$1,000.00	
0002	201	Stump Removed 18" Size	Each	1	\$165.00	\$165.00	\$70.00	\$70.00	\$200.00	\$200.00	\$75.00	\$75.00	\$71.00	\$71.00	\$71.00	\$71.00	\$1,250.00	\$1,250.00	\$200.00	\$200.00	
0003	201	Tree Removed 18" Size	Each	3	\$275.00	\$825.00	\$650.00	\$1,950.00	\$500.00	\$1,500.00	\$650.00	\$1,950.00	\$650.00	\$1,950.00	\$1,386.00	\$4,170.00	\$1,950.00	\$5,925.00	\$1,000.00	\$3,000.00	
0004	202	Tree Removed 18" Size	Each	77	\$5.50	\$423.50	\$19.00	\$1,463.00	\$37.00	\$2,849.00	\$15.00	\$1,155.00	\$18.00	\$1,386.00	\$18.00	\$1,386.00	\$15.50	\$1,202.50	\$8.00	\$64.00	
0005	202	Payment Removed, Asphalt	Sq Yd	232	\$4.70	\$1,088.40	\$4.00	\$1,008.00	\$4.10	\$1,033.20	\$3.50	\$820.00	\$10.00	\$2,320.00	\$8.00	\$3,016.00	\$7.50	\$1,762.50	\$15.00	\$3,450.00	
0006	202	Payment Removed, Concrete	Sq Yd	227	\$10.00	\$2,270.00	\$8.00	\$1,816.00	\$7.00	\$1,591.00	\$15.00	\$3,405.00	\$20.00	\$4,540.00	\$14.00	\$3,178.00	\$14.00	\$3,178.00	\$12.00	\$2,724.00	
0007	202	Walk Removed	Sq Ft	213	\$1.00	\$213.00	\$5.50	\$1,171.50	\$0.50	\$106.50	\$1.00	\$213.00	\$7.00	\$1,491.00	\$10.00	\$2,130.00	\$10.00	\$2,130.00	\$6.00	\$1,278.00	
0008	202	Curb Removed	Each	1	\$275.00	\$275.00	\$90.00	\$90.00	\$200.00	\$200.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$150.00	\$150.00	\$200.00	\$200.00	
0009	202	Curb Basin Removed	Lump	1	\$275.00	\$275.00	\$275.00	\$275.00	\$1,000.00	\$1,000.00	\$2,500.00	\$2,500.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
0010	SPFC	Dumpster Enclosure Removed	Each	4	\$135.00	\$540.00	\$85.00	\$340.00	\$400.00	\$1,600.00	\$100.00	\$400.00	\$400.00	\$1,600.00	\$75.00	\$300.00	\$95.00	\$380.00	\$75.00	\$300.00	
0011	207	liner Protection	Cu Yd	106	\$50.00	\$5,300.00	\$24.00	\$2,544.00	\$64.00	\$6,784.00	\$65.00	\$6,890.00	\$70.00	\$7,420.00	\$56.00	\$5,936.00	\$22.00	\$2,332.00	\$22.00	\$484.00	
0012	659	Topsoil Furnished and Placed, As Per Plan	Sq Yd	953	\$1.00	\$953.00	\$1.08	\$1,029.24	\$1.00	\$953.00	\$2.00	\$1,906.00	\$2.00	\$1,906.00	\$65.00	\$6,195.00	\$65.00	\$6,195.00	\$55.00	\$52,375.00	
0013	659	Seeding and Mulching Class 1, As Per Plan	Ton	0.13	\$500.00	\$65.00	\$65.00	\$65.00	\$78.00	\$78.00	\$100.00	\$130.00	\$500.00	\$500.00	\$65.00	\$65.00	\$550.00	\$550.00	\$71.50	\$1,000.00	
0014	659	Commercial Fertilizer	Mgal	5.15	\$50.00	\$257.50	\$75.00	\$386.25	\$100.00	\$515.00	\$100.00	\$515.00	\$1.00	\$5.15	\$5.15	\$1.00	\$5.15	\$1.00	\$5.15	\$10.00	\$51.50
0015	SPFC	Retaining Wall, As Per Plan	Lump	1	\$9,350.00	\$9,350.00	\$19,200.00	\$19,200.00	\$24,850.00	\$24,850.00	\$24,850.00	\$24,850.00	\$15,000.00	\$15,000.00	\$10,000.00	\$10,000.00	\$15,000.00	\$15,000.00	\$20,175.00	\$20,175.00	
0016	SPFC	Excavation	Cu Yd	772	\$17.00	\$13,124.00	\$17.50	\$13,510.00	\$13.00	\$10,036.00	\$12.50	\$9,650.00	\$25.00	\$19,300.00	\$25.00	\$19,300.00	\$25.00	\$19,300.00	\$25.00	\$19,300.00	
0017	203	Excavation	Cu Yd	73	\$33.00	\$2,409.00	\$5.00	\$365.00	\$38.00	\$2,774.00	\$12.50	\$912.50	\$95.00	\$6,925.00	\$75.00	\$5,475.00	\$75.00	\$5,475.00	\$19.50	\$1,423.50	
0018	203	Excavation	Cu Yd	25	\$17.00	\$425.00	\$14.55	\$363.75	\$13.00	\$325.00	\$25.00	\$625.00	\$28.00	\$700.00	\$25.00	\$625.00	\$14.00	\$196.00	\$25.00	\$625.00	
0019	204	Excavation of Subgrade	Cu Yd	25	\$38.00	\$950.00	\$31.25	\$781.25	\$40.00	\$1,000.00	\$45.00	\$1,125.00	\$50.00	\$1,250.00	\$58.00	\$1,450.00	\$31.75	\$793.75	\$31.75	\$943.75	
0020	204	Granular Material, Type B	Sq Yd	1437	\$0.90	\$1,293.30	\$0.50	\$718.50	\$0.60	\$862.20	\$1.00	\$1,437.00	\$1.75	\$2,514.75	\$1.00	\$1,437.00	\$2.43	\$3,492.81	\$2.43	\$5,913.81	
0021	204	Subgrade Compaction	Sq Yd	4794	\$1.60	\$7,670.40	\$1.75	\$8,389.50	\$1.45	\$6,951.30	\$2.00	\$9,588.00	\$1.45	\$6,951.30	\$2.43	\$11,669.42	\$2.25	\$10,766.50	\$2.00	\$9,588.00	
0022	254	Payment Paving, Asphalt Concrete	Cu Yd	320	\$38.50	\$12,320.00	\$2.00	\$640.00	\$40.00	\$12,800.00	\$45.00	\$14,400.00	\$50.00	\$16,000.00	\$48.00	\$15,360.00	\$31.75	\$10,180.00	\$60.00	\$19,200.00	
0023	304	Aggregate Base	Cu Yd	360	\$2.00	\$720.00	\$2.00	\$720.00	\$1.85	\$666.00	\$4.00	\$1,440.00	\$1.85	\$666.00	\$3.00	\$1,080.00	\$3.00	\$1,080.00	\$2.50	\$900.00	
0024	407	Track Coat	Gal	58	\$2.00	\$116.00	\$2.00	\$116.00	\$1.85	\$107.30	\$4.00	\$232.00	\$1.85	\$107.30	\$3.00	\$174.00	\$2.50	\$145.00	\$2.50	\$145.00	
0025	407	Track Coat for Intermediate Course	Gal	80	\$144.00	\$11,520.00	\$153.00	\$12,240.00	\$131.00	\$10,480.00	\$165.00	\$13,200.00	\$131.00	\$10,480.00	\$176.00	\$14,080.00	\$181.00	\$14,480.00	\$150.00	\$12,000.00	
0026	448	Asphalt Concrete Intermediate Course, Type 2, PG64-22	Cu Yd	260	\$147.00	\$38,220.00	\$170.00	\$44,200.00	\$134.00	\$34,840.00	\$185.00	\$48,100.00	\$134.00	\$34,840.00	\$180.00	\$46,800.00	\$198.00	\$51,480.00	\$155.00	\$40,300.00	
0027	448	Asphalt Concrete Surface Course, Type 1, PG64-22	Sq Ft	2097	\$5.00	\$10,485.00	\$4.85	\$10,170.45	\$3.95	\$8,281.15	\$4.50	\$9,416.50	\$6.00	\$12,582.00	\$5.75	\$12,057.75	\$7.50	\$15,727.50	\$6.50	\$13,630.50	
0028	608	4" Concrete Walk	Each	2	\$500.00	\$1,000.00	\$275.00	\$550.00	\$275.00	\$550.00	\$350.00	\$700.00	\$275.00	\$550.00	\$393.00	\$786.00	\$400.00	\$800.00	\$500.00	\$1,000.00	
0029	609	Curb, Type A	Each	629	\$22.00	\$13,838.00	\$14.50	\$9,120.50	\$27.50	\$17,292.50	\$15.00	\$9,435.00	\$15.00	\$9,435.00	\$24.25	\$15,253.25	\$22.00	\$13,838.00	\$20.00	\$12,580.00	
0030	609	Curb, Type B	Each	61	\$26.00	\$1,586.00	\$27.50	\$1,677.50	\$40.00	\$2,480.00	\$50.00	\$3,050.00	\$44.00	\$2,684.00	\$51.25	\$3,126.25	\$50.00	\$2,500.00	\$60.00	\$3,600.00	
0031	603	8" Conduit, Type C	Each	71	\$32.00	\$2,272.00	\$34.75	\$2,467.25	\$28.00	\$1,988.00	\$30.00	\$2,130.00	\$45.00	\$3,175.00	\$39.00	\$2,769.00	\$30.75	\$2,154.75	\$60.00	\$3,645.00	
0032	603	8" Conduit, Type B	Each	30	\$22.00	\$660.00	\$10.00	\$300.00	\$8.00	\$240.00	\$8.00	\$240.00	\$20.00	\$600.00	\$20.00	\$600.00	\$9.75	\$292.50	\$55.00	\$1,492.50	
0033	603	6" Conduit, Type F for Underdrain Outlets	Each	3	\$22.00	\$66.00	\$19.50	\$58.50	\$10.00	\$30.00	\$8.00	\$24.00	\$20.00	\$60.00	\$20.00	\$60.00	\$9.75	\$29.25	\$55.00	\$1,650.00	
0034	604	Catch Basin, ITC Type A-1	Each	1	\$1,980.00	\$1,980.00	\$1,890.00	\$1,890.00	\$1,300.00	\$1,300.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,250.00	\$2,250.00	\$1,700.00	\$1,700.00	\$1,600.00	\$1,600.00	
0035	604	Catch Basin, City of Toledo Type D With Flare Gate	Each	1	\$1,980.00	\$1,980.00	\$1,890.00	\$1,890.00	\$1,300.00	\$1,300.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,250.00	\$2,250.00	\$1,700.00	\$1,700.00	\$1,600.00	\$1,600.00	
0036	605	6" Shallow Pipe Underdrains	Each	239	\$13.00	\$3,107.00	\$10.00	\$2,390.00	\$8.00	\$1,912.00	\$8.00	\$1,912.00	\$10.00	\$2,390.00	\$11.50	\$4,182.50	\$9.00	\$2,151.00	\$15.00	\$3,585.00	
0037	625	Luminae, As Per Plan	Each	5	\$275.00	\$1,375.00	\$251.00	\$1,255.00	\$300.00	\$1,500.00	\$275.00	\$1,375.00	\$132.00	\$660.00	\$55.00	\$277.50	\$50.00	\$250.00	\$60.00	\$300.00	
0038	625	Glare Shield, As Per Plan	Each	2	\$65.00	\$130.00	\$50.00	\$100.00	\$200.00	\$400.00	\$50.00	\$100.00	\$82.50	\$165.00	\$50.00	\$100.00	\$55.00	\$110.00	\$60.00	\$120.00	
0039	625	Light Pole, As Per Plan	Each	5	\$660.00	\$3,300.00	\$50.00	\$250.00	\$200.00	\$1,000.00	\$50.00	\$250.00	\$60.00	\$300.00	\$60.00	\$300.00	\$50.00	\$250.00	\$50.00	\$250.00	
0040	625	Light Pole Foundation, As Per Plan	Each	4	\$1,045.00	\$4,180.00	\$943.00	\$3,772.00	\$960.00	\$3,840.00	\$950.00	\$3,800.00	\$1,500.00	\$6,000.00	\$745	\$2,980.00	\$41.40	\$1,656.00	\$2.75	\$11.00	
0041	625	Conduit, 75x051, 1"	Each	332	\$2.50	\$830.00	\$2.30	\$763.60	\$2.50	\$830.00	\$2.50	\$830.00	\$2.45	\$813.40	\$2.30	\$763.60	\$4.65	\$1,534.80	\$5.00	\$1,650.00	
0042	625	Trench	Each	332	\$5.00	\$1,660.00	\$4.65	\$1,534.80	\$6.00	\$1,992.00	\$5.00	\$1,660.00	\$8.80	\$2,921.60	\$4.65	\$1,534.80	\$5.00	\$1,650.00	\$5.00	\$1,650.00	
0043	625	Ground Rod	Each	4	\$220.00	\$880.00	\$200.00	\$800.00	\$200.00	\$800.00	\$200.00	\$800.00	\$158.00	\$632.00	\$200.00	\$800.00	\$200.00	\$800.00	\$200.00	\$800.00	
0044	625	Pole and Bracket Cable, No. 12 AWG, 240 Volt	Each	420	\$1.10	\$462.00	\$0.95	\$399.00	\$0.95	\$399.00	\$1.00	\$420.00	\$1.69	\$709.80	\$0.95	\$399.00	\$1.05	\$441.00	\$1.50	\$630.00	
0045	625	Distribution Cable, No. 8 AWG, 240 Volt	Each	372	\$1.40	\$520.80	\$1.30	\$483.60	\$1.30	\$483.60	\$1.50	\$558.00	\$2.01	\$747.72	\$1.30	\$483.60	\$1.40	\$520.80	\$2.00	\$740.00	

Bid Tab
Municipal Court Parking Lot Expansion
Bid Open: December 2, 2015

12/2/2015
Sheet 2 of 2

Line	Item	Description	Unit	Qty	Base Bid		Schenen Trucking & Exc.	Geddis Paving & Exc.	Bachal Bros & Sons Exc.	Schoen, Inc.	Getten Paving, Inc.	Creative Paving & Exc.	Helmut & Sons	HPH						
					Unit Price	Total														
0046	625	Connection	Each	5	\$88.00	\$440.00	\$81.00	\$405.00	\$85.00	\$425.00	\$152.00	\$760.00	\$81.00	\$90.00	\$100.00					
0047	625	Lighting Conduit Removed	Ft	156	\$2.20	\$343.20	\$1.95	\$304.20	\$2.00	\$312.00	\$8.00	\$1,248.00	\$8.00	\$304.20	\$2.50					
0048	625	Luminaire Removed	Each	3	\$110.00	\$330.00	\$101.00	\$303.00	\$105.00	\$315.00	\$110.00	\$330.00	\$101.00	\$333.00	\$125.00					
0049	625	Luminaire Support Foundation	Each	3	\$320.00	\$960.00	\$302.00	\$896.00	\$305.00	\$915.00	\$220.00	\$660.00	\$302.00	\$906.00	\$400.00					
0050	625	Luminaire Support Foundation Removed	Each	2	\$175.00	\$350.00	\$450.00	\$900.00	\$200.00	\$800.00	\$300.00	\$600.00	\$350.00	\$700.00	\$150.00					
0051	630	Ground Mounted Support, No. 3 Post	Ft	90	\$11.00	\$990.00	\$19.00	\$1,710.00	\$15.00	\$1,350.00	\$12.50	\$1,125.00	\$40.00	\$3,600.00	\$6.00					
0052	630	Sign, Flag Sheet	Sq Ft	17	\$14.00	\$238.00	\$19.75	\$675.75	\$12.00	\$204.00	\$20.00	\$340.00	\$40.00	\$680.00	\$53.00					
0053	630	Removal of Ground Mounted Sign and Disposal	Each	13	\$11.00	\$143.00	\$20.00	\$260.00	\$26.00	\$338.00	\$35.00	\$595.00	\$50.00	\$520.00	\$22.00					
0054	642	Handicap Symbol Marking	Each	6	\$55.00	\$330.00	\$25.00	\$150.00	\$25.00	\$150.00	\$25.00	\$150.00	\$50.00	\$300.00	\$60.00					
0055	642	Parking Lot Stall Marking, As Per Plan	Ft	5694	\$0.80	\$4,555.20	\$0.24	\$1,366.56	\$0.25	\$1,423.50	\$0.75	\$4,270.50	\$0.74	\$4,189.90	\$1.00					
0056	642	Removal of Pavement Marking	Ft	179	\$1.80	\$322.50	\$2.50	\$442.50	\$2.50	\$442.50	\$3.00	\$525.00	\$3.00	\$525.00	\$4.00					
0057	642	Conduit for Sprinkler Systems	Ft	500	\$10.00	\$5,000.00	\$2.00	\$1,000.00	\$1.00	\$500.00	\$10.00	\$5,000.00	\$4.00	\$2,000.00	\$5.00					
0058	642	Sprinkler Heads	Each	50	\$50.00	\$2,500.00	\$75.00	\$3,750.00	\$30.00	\$1,500.00	\$30.00	\$1,500.00	\$50.00	\$2,500.00	\$40.00					
0059	614	Maintaining Traffic	Lump	1	\$5,500.00	\$5,500.00	\$3,500.00	\$3,500.00	\$2,000.00	\$2,000.00	\$1,000.00	\$1,000.00	\$5,000.00	\$2,200.00	\$2,500.00					
0060	623	Construction Layout Stakes	Lump	1	\$2,200.00	\$2,200.00	\$3,000.00	\$3,000.00	\$6,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$3,550.00	\$3,550.00	\$5,000.00					
0061	624	Mobilization	Lump	1	\$5,000.00	\$5,000.00	\$9,500.00	\$9,500.00	\$3,000.00	\$3,000.00	\$16,000.00	\$16,000.00	\$10,000.00	\$10,000.00	\$10,000.00					
Bid Total:						\$189,319.90		\$210,647.20		\$214,285.01		\$218,795.00		\$225,268.27		\$232,845.00		\$238,658.75		\$240,798.00

8b

ORDINANCE NO. 74 -2015

ACCEPTING THE BID OF SALENBIEN TRUCKING & EXCAVATING, INC. AND AWARDING THE CONTRACT FOR THE MUNICIPAL COURT PARKING LOT EXPANSION PROJECT TO SAME; AUTHORIZING THE EXPENDITURE FOR THE IMPROVEMENTS IN THE AMOUNT OF \$189,319.90; APPROPRIATING FUNDS THEREFORE; AND DECLARING AN EMERGENCY.

WHEREAS, plans for the Municipal Court Parking Lot Expansion Project have been completed and are now on file with the Clerk of this Council; and,

WHEREAS, the Clerk of Council was authorized to advertise for bids at the November 2, 2015 Council meeting and thereafter the Clerk advertised for bids, and the bids were opened on December 2, 2015, and thereafter, the Director of Public Service, by report dated December 7, 2015, stated that the total estimate for the Municipal Court Parking Lot Expansion Project was \$251,704 and the following bids were received:

<u>BIDDERS</u>	<u>BID PRICE</u>
Salenbien Trucking & Excavating, Inc.	\$189,319.90
Geddis Paving & Excavating	210,647.20
Paschal Bihn & Sons Excavating	214,285.01
Schoen, Inc.	218,795.00
Gerken Paving, Inc.	225,268.27
Crestline Paving & Excavating	232,845.00
Helms & Sons	238,658.75
HPH	240,798.00

WHEREAS, the eight (8) bids offered by the above bidders meet all of the City's specifications and the Director of Public Service, by report dated December 7, 2015, has recommended acceptance of the lowest and best bid of Salenbien Trucking & Excavating, Inc. and that the contract for the Municipal Court Parking Lot Expansion Project be awarded to same.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Sylvania, Lucas

County, Ohio, _____ members elected thereto concurring:

SECTION 1. That the bid of Salenbien Trucking & Excavating, Inc., Dundee, Michigan for said Municipal Court Parking Lot Expansion Project, in the amount of One Hundred Eighty-Nine Three Hundred Nineteen and 90/100 Dollars (\$189,319.90), is hereby determined to be the lowest and best bid received and the same is hereby accepted.

SECTION 2. That the Mayor and Director of Finance be, and hereby are, authorized and directed to execute a contract with the bidder named in Section 1 above for the furnishing of such labor and materials in accordance with said bid.

SECTION 3. That to provide funds for said improvement project hereby authorized, there is hereby appropriated from the **CAPITAL IMPROVEMENT FUND** from funds therein not heretofore appropriated to **Account No. 401-7750-53102 – Land Improvements**, the total sum of One Hundred Eighty-Nine Three Hundred Nineteen and 90/100 Dollars (\$189,319.90).

SECTION 4. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 5. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 6. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that the bid of Salenbien Trucking & Excavating, Inc. should be accepted immediately so as to provide for the commencement of the Municipal Parking Lot Expansion Project at the earliest possible time. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015, as an emergency measure.

President of Council

APPROVED AS TO FORM:

ATTEST:

Director of Law

Clerk of Council

APPROVED:



9a

City Of Sylvania

DEPARTMENT OF PUBLIC SERVICE

KEVIN G. ALLER, PE DIRECTOR

December 3, 2015

To: The Mayor and Members of Sylvania City Council

Re: **King Road Speed Study**

Dear Mr. Mayor and Council Members:

The Lucas County Engineers Office (LCEO) recently completed a speed study along King Road from Angola Road to Brint Road. Obviously, portions of that stretch are within the City of Sylvania as shown on the attached maps. We have also attached the "Warrant for Speed Zone" form that was reviewed by the Ohio Department of Transportation (ODOT).

The LCEO is requesting the City adjust the speed limit within the City limits to maintain a uniform speed limit throughout. We are requesting that the proposal be referred to the Streets Committee for review and recommendation.

Please call if you have any questions.

Sincerely,

Kevin G. Aller, P.E.
Director of Public Service
KGA/dsw



Ohio Department of Transportation WARRANT FOR SPEED ZONE



Rev. 3/23/09 BV

Complete all Green Shaded areas.		Road No.	C-71	Date:	9/22/2015
Road Name:	King Rd.	Township/City/Village	Sylvania		
County:	Lucas	ODOT SLM:	Brint Rd.		
Begin Study At:	.5 MI North of Central Ave.	End Study At:	10730		
Length:	1.51 miles	Average Daily Traffic (ADT):	35		

For further guidance in completing this form, see the Traffic Engineering Manual, Section 1203.

No. of Houses or Farms	(Hold Cursor Here for More Info)	12	Must have direct access to the roadway being studied.
No. of Small Businesses, Apts./Condos	(Hold Cursor Here for More Info)	9	Must have direct access to the roadway being studied.
No. of Medium Businesses, Apts./Condos	(Hold Cursor Here for More Info)	2	Must have direct access to the roadway being studied.
No. of Major Businesses, Apts./Condos	(Hold Cursor Here for More Info)	2	Must have direct access to the roadway being studied.
No. of Minor Street Intersections	(Hold Cursor Here for More Info)	11	Subdivision, Residential, or Other streets that mainly serve the residents of that street.
No. of Major Street Intersections	(Hold Cursor Here for More Info)	0	Streets which serve both the residents and commuters of the area.
No. of Signalized Intersections	(Hold Cursor Here for More Info)	1	Do not include intersections at the beginning or end of the section.
Lane Width	(Round down to nearest foot)	12	Average lane width of through traffic lanes.
Shoulder Width	(Round down to nearest foot)	7	General width of paved and/or non-paved shoulder through the section.
Crashes	(Latest three years of data)	37	Only include crashes within the section, excluding minor and side street crashes.
85%tile Speed of Traffic		46.1	Average of the 85% speed at all locations where speed samples were taken.
10-mph Pace Speed of Traffic	36.7 to	46.7	Average of the Pace speed at all locations where speed samples were taken.
Roadway Characteristics	(Enter letter and number or use Drop Down Box)	A3	Hold cursor over alphabetic value to view description then enter letter and number.

Roadway Characteristics Examples	B3	B2	B1	A3	A2	A1
To View Calculation Sheet or Examples of Characteristics and Crashes to Include, use Buttons to Right.	Calculation Sheet					
	Characteristics					
	Crashes to Include					

Calculated Speed	47 MPH
Requested Speed Limit	40 MPH

Test Runs*

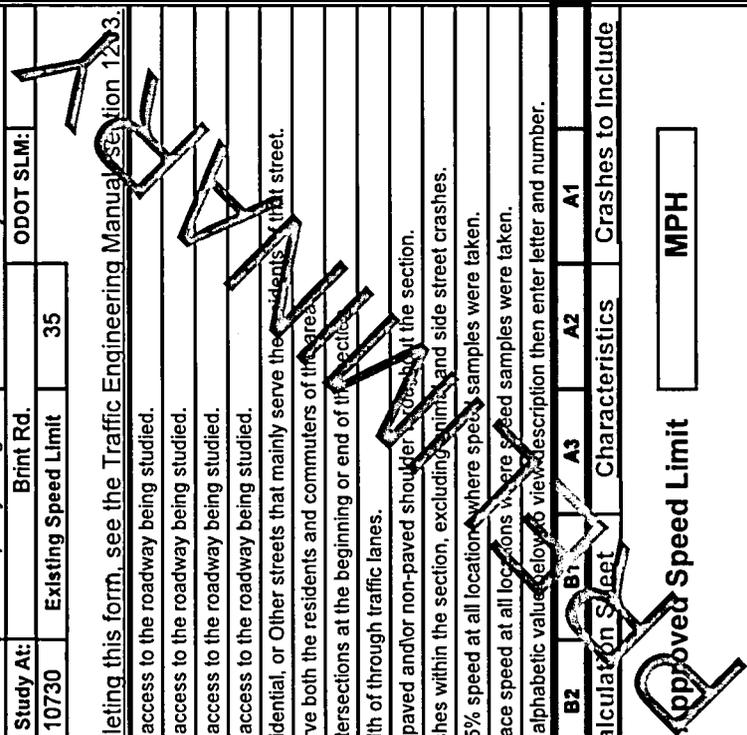
* Completed by ODOT for comparison or verification of calculated speed.

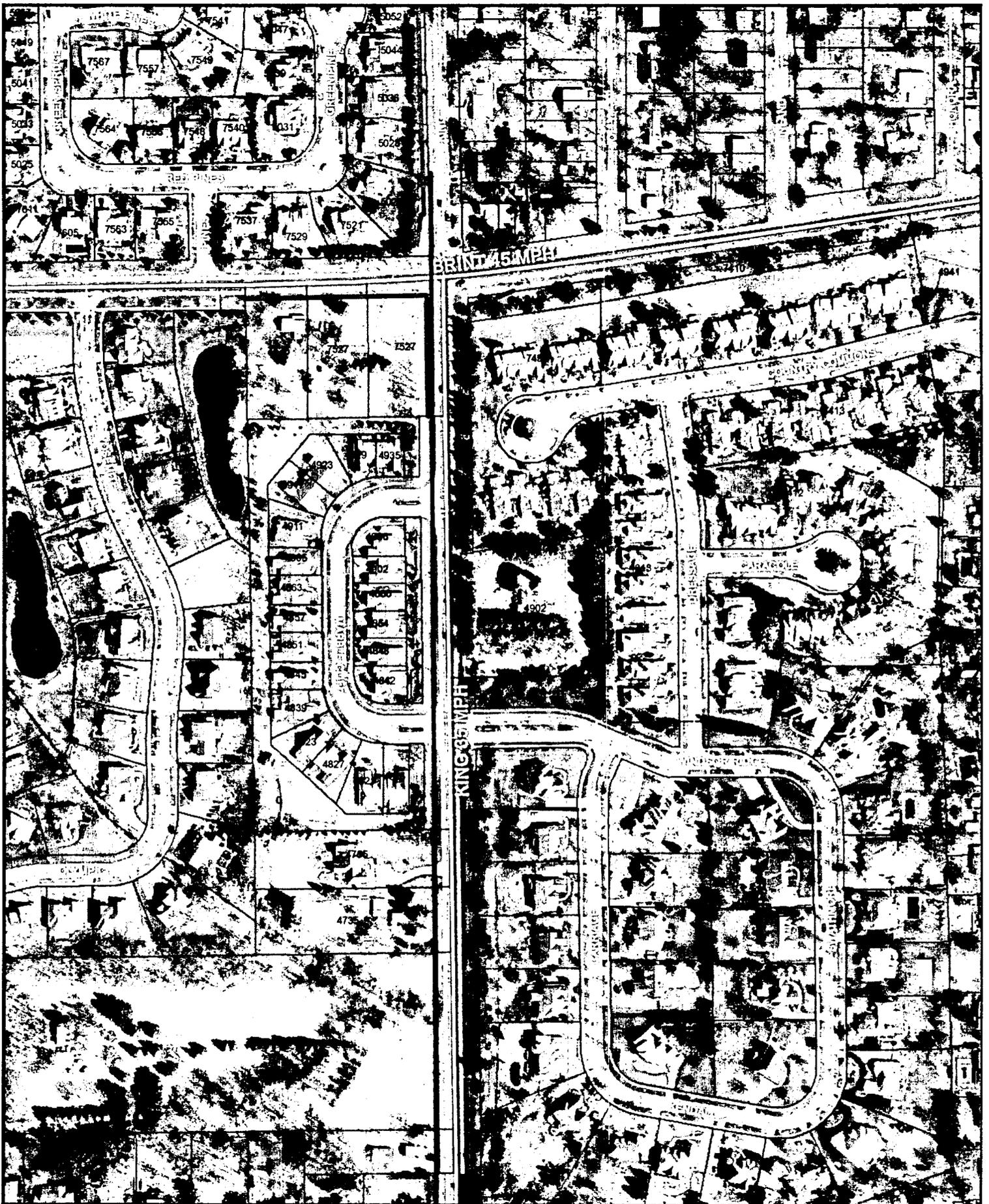
Study by: **Lucas County Engineer's Office**

Include the related Resolution(s) when submitting this form.

Additional considerations and comments:

Portions of this section are within the City of Sylvania, and are in split jurisdictions. To avoid having two different speed limits on each side of the road, we request a uniform speed limit.





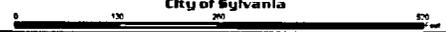
BRINT 45 MPH

KING 5 MPH



DEPARTMENT OF PUBLIC SERVICE
SPEED LIMIT STUDY
(KING & BRINT)

- Sylvania ROW (when not parcel line)
- Sylvania Twp Parcels



10a



City Of Sylvania

DEPARTMENT OF PUBLIC SERVICE

KEVIN G. ALLER, PE DIRECTOR

December 4, 2015

To: The Mayor and Members of Sylvania City Council

Re: **Ground Storage Tank Painting**

Dear Mr. Mayor and Council Members:

We received 10 bids for this project on December 2, 2015. Our consultant, Dixon Engineering, has reviewed the bids and recommends that we award the project to the low bidder, Worldwide Industries of Butler, PA with a bid of \$109,400. The engineers estimate for the project was \$128,000.

We recommend awarding the project to Worldwide Industries at a cost of \$109,400. The project is to be complete by the high-demand summer season.

Please call if you have any questions.

Sincerely,

Kevin G. Aller, P.E.
Director of Public Service
KGA/dsw

ORDINANCE NO. 81 -2015

**ACCEPTING THE BID OF WORLD WIDE INDUSTRIES AND
AWARDING THE CONTRACT FOR THE GROUND STORAGE TANK
PAINTING PROJECT TO SAME; AUTHORIZING THE EXPENDITURE
FOR THE IMPROVEMENTS IN THE AMOUNT OF \$109,400;
APPROPRIATING FUNDS THEREFORE; AND DECLARING AN
EMERGENCY.**

WHEREAS, plans for the Ground Storage Tank Painting Project have been completed and are now on file with the Clerk of this Council; and,

WHEREAS, Ordinance No. 57-2015, passed September 9, 2015, accepted the proposal of Dixon Engineering, Inc. to provide Engineering Design and Inspection Services for the 2015 Ground Storage Tank Improvement Project; and,

WHEREAS, the Clerk of Council was authorized to advertise for bids at the November 2, 2015 Council meeting and thereafter the Clerk advertised for bids, and the bids were opened on December 2, 2015, and thereafter, the Director of Public Service, by report dated December 4, 2015, stated that the total estimate for the Ground Storage Tank Painting Project was \$128,000 and the following bids were received:

<u>BIDDERS</u>	<u>BID PRICE</u>
World Wide Industries	\$109,400
L.C. United Painting	117,000
The Apostolos Group	124,700
L&T Painting	136,000
D&M Painting	168,200
Horizon Brothers Painting	180,400
Seven Brothers Painting	193,800
Utility Services	197,131
UCL	218,100
Super Industrial Maintenance	349,519

WHEREAS, the ten (10) bids offered by the above bidders meet all of the City's specifications and the Director of Public Service, by report dated December 4, 2015, reported that the consultant has recommended acceptance of the lowest and best bid of World Wide Industries and that the contract for the Ground Storage Tank Painting Project be awarded to same.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio, _____ members elected thereto concurring:

SECTION 1. That the bid of World Wide Industries, Butler, PA for said Ground Storage Tank Painting Project, in the amount of One Hundred Nine Thousand Four Hundred Dollars (\$109,400.00), is hereby determined to be the lowest and best bid received and the same is hereby accepted.

SECTION 2. That the Mayor and Director of Finance be, and hereby are, authorized and directed to execute a contract with the bidder named in Section 1 above for the furnishing of such labor and materials in accordance with said bid.

SECTION 3. That to provide funds for said improvement project hereby authorized, there is hereby appropriated from the **CAPITAL IMPROVEMENT FUND** from funds therein not heretofore appropriated to **Account No. 401-7610-** _____, the total sum of One Hundred Nine Thousand Four Hundred Dollars (\$109,400.00).

SECTION 4. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 5. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 6. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that the bid of World Wide Industries should be accepted immediately so as to provide for the Ground Storage Tank Painting Project at the earliest possible time. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015, as an emergency measure.

President of Council

APPROVED AS TO FORM:

ATTEST:

Clerk of Council

Director of Law

APPROVED:

Mayor

Date

ORDINANCE NO. 75 -2015

AUTHORIZING THE MAYOR AND DIRECTOR OF FINANCE TO ENTER INTO A 3-YEAR COLLECTIVE BARGAINING AGREEMENT COMMENCING JANUARY 1, 2016 WITH THE SYLVANIA POLICE TELECOMMUNICATORS; AND DECLARING AN EMERGENCY.

WHEREAS, the ninth three (3) year Collective Bargaining Agreement with the Fraternal Order of Police, Lodge No. 129, on behalf of the patrolmen, and the telecommunicators expires on December 31, 2015; and,

WHEREAS, the telecommunicators previously separated from the Fraternal Order of Police, Lodge No. 129 and formed their own committee; and,

WHEREAS, the City received notice from the Sylvania Police Telecommunicators that they wished to negotiate; and,

WHEREAS, the Sylvania Police Telecommunicators have been negotiating with this City on behalf of the telecommunicators; and,

WHEREAS, the City, through its Director of Finance, and the collective bargaining unit of telecommunicators represented by the Sylvania Police Telecommunicators, have negotiated a Collective Bargaining Agreement, a copy of which is now on file with the Clerk of this Council; and,

WHEREAS, as reported by the Director of Finance, negotiations with the telecommunicators have resulted in a settlement allowing wage increases of 2%, 2 ¼% and 2 ½% for the years 2016, 2017, and 2018 respectively together with other terms all as set forth in a Collective Bargaining Agreement; and,

WHEREAS, the Mayor and Director of Finance should be authorized to enter into the Collective Bargaining Agreement on behalf of this City.

NOW, THEREFORE BE IT ORDAINED by the Council of the City of Sylvania, Lucas

County, Ohio, ____ members elected thereto concurring:

SECTION 1. That the Mayor and Director of Finance be, and they hereby are, on behalf of this City, authorized and directed to enter into a Collective Bargaining Agreement in the form and substance of said Agreement now on file with the Clerk of this Council for the years 2016, 2017 and 2018 with the Sylvania Police Telecommunicators representing all telecommunicators, and the Mayor and Director of Finance be, and they hereby are, authorized to make any incidental changes in the language of said Collective Bargaining Agreement now on file with the Clerk of this Council if the Director of Personnel approves said Collective Bargaining Agreement as modified as to content and, both the Collective Bargaining Agreement now on file with said Clerk and/or the Agreement as modified and approved as to content by the Director of Personnel, are approved as to form by the Director of Law.

SECTION 2. That said Collective Bargaining Agreement authorized by Section 1. hereof shall be effective on and after January 1, 2016 in accordance with Article XXXVII thereof.

SECTION 3. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that authorization for signing the Collective Bargaining Agreement should be given forthwith to permit implementation of wage adjustments at the earliest possible time. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings: Yeas ____ Nays ____

Passed, _____, 2015, as an emergency measure.

President of Council

ATTEST:

APPROVED AS TO FORM:

Clerk of Council

Director of Law

APPROVED:

Mayor

Date

ORDINANCE NO. 76 -2015

AUTHORIZING THE MAYOR AND DIRECTOR OF FINANCE TO ENTER INTO A 3-YEAR COLLECTIVE BARGAINING AGREEMENT COMMENCING JANUARY 1, 2016, WITH THE FRATERNAL ORDER OF POLICE, LODGE NO. 129, ON BEHALF OF THE PATROLMEN; AND DECLARING AN EMERGENCY.

WHEREAS, the ninth 3-year Collective Bargaining Agreement with the Fraternal Order of Police, Lodge No. 129, on behalf of the patrolmen, expires on December 31, 2015; and,

WHEREAS, the Fraternal Order of Police, Lodge No. 129, has been negotiating with this City on behalf of the patrolmen; and,

WHEREAS, as reported by the Director of Finance, negotiations with the patrolmen have resulted in a settlement allowing wage increases of 2%, 2 ¼% and 2 ½% for the years 2016, 2017 and 2018 together with other terms all as set forth in a Collective Bargaining Agreement; and,

WHEREAS, a timely Notice to Negotiate was received by the City from said Fraternal Order of Police, Lodge No. 129; and,

WHEREAS, the State Employment Relations Board assigned case number 2015-MED-09-0813; and,

WHEREAS, the City, through its Director of Finance, and the Collective Bargaining unit represented by the Fraternal Order of Police, Lodge No. 129, through the respective negotiating committee of such unit, have negotiated a Collective bargaining Agreement, a copy of which is now on file with the Clerk of this Council; and,

WHEREAS, the sergeants and telecommunicators are not included in this settlement or the said Collective Bargaining Agreement; and,

WHEREAS, the Mayor and Director of Finance should be authorized to enter into the Collective Bargaining Agreement on behalf of this City.

NOW, THEREFORE BE IT ORDAINED by the Council of the City of Sylvania, Lucas

County, Ohio, ____ members elected thereto concurring:

SECTION 1. That the Mayor and Director of Finance be, and they hereby are, on behalf of this City, authorized and directed to enter into a Collective Bargaining Agreement in the form and substance of said Agreement now on file with the Clerk of this Council for the years 2016, 2017 and 2018 with the Fraternal Order of Police, Lodge No. 129 representing all patrolmen (SERB Case No. 2015-MED-09-0813), and the Mayor and Director of Finance be, and they hereby are, authorized to make any incidental changes in the language of said Collective Bargaining Agreement now on file with the Clerk of this Council if the Director of Personnel approves said Collective Bargaining Agreement as modified as to content and, both the Collective Bargaining Agreement now on file with said Clerk and/or the Agreement as modified and approved as to content by the Director of Personnel, are approved as to form by the Director of Law.

SECTION 2. That said Collective Bargaining Agreement authorized by Section 1. hereof shall be effective on and after January 1, 2016 in accordance with Article XXXVII thereof.

SECTION 3. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that authorization for signing the Collective Bargaining Agreement should be given forthwith to permit implementation of wage adjustments at the earliest possible time. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015, as an emergency measure.

President of Council

ATTEST:

APPROVED AS TO FORM:

Clerk of Council

Director of Law

APPROVED:

Mayor

Date

ORDINANCE NO. 77 -2015

AUTHORIZING THE MAYOR AND DIRECTOR OF FINANCE TO ENTER INTO A 3-YEAR COLLECTIVE BARGAINING AGREEMENT COMMENCING JANUARY 1, 2016, WITH THE SYLVANIA POLICE COMMAND OFFICER'S ASSOCIATION ON BEHALF OF THE SERGEANTS; AND DECLARING AN EMERGENCY.

WHEREAS, the Sylvania Police Command Officer's Association on September 6, 1996 filed with the State Employment Relations Board (SERB) a petition for representation election to represent the police sergeants, which petition was by SERB assigned case no. 96-REP-09-0176, and the City of Sylvania through its Director of Personnel/Treasurer filed with SERB in said case a Notice of Appearance on September 18, 1996; and,

WHEREAS, a Notice to Employees from the State Employment Relations Board (SERB) was given and then on November 12, 1996 the Sylvania Police Command Officer's Association filed with SERB a request for recognition together with the Association's Declaration and Certification of filing of showing of interest together with proof of service on the City of Sylvania; and,

WHEREAS, Fraternal Order of Police, Sylvania Lodge No. 129, which had three (3) previously represented the police sergeants as their exclusive collective bargaining on November 6, 1996 filed in said case a Disclaimer of Interest disclaiming its interest in representing the Sylvania Police Sergeants which the Sylvania Police Command Officer's Association has requested recognition to represent in said case no. 96-REP-09-0176; and;

WHEREAS, the request of the Sylvania Police Command Officer's Association was approved on or about January 9, 1997 to certify the request of the Sylvania Police Command Officer's Association to be the exclusive collective bargaining representative for all of the full-time police sergeants; and,

WHEREAS, the sixth three (3) year Collective Bargaining Agreement with the Sylvania Police Command Officer's Association, on behalf of the sergeants, expires on December 31, 2015; and,

WHEREAS, a Notice to Negotiate was received by the City from the Sylvania Police Command Officer's Association; and,

WHEREAS, the SERB Relations Board assigned case number 2015-MED-09-0814 to the Notice to Negotiate; and,

WHEREAS, the City of Sylvania, through its Director of Finance, and the collective bargaining unit of police sergeants represented by the Sylvania Police Command Officer's Association, have negotiated a proposed Collective Bargaining Agreement, a copy of which is now on file with the Clerk of this Council; and,

WHEREAS, as reported by the Director of Finance, negotiations with the police sergeants represented by the Sylvania Police Command Officer's Association, had resulted in a settlement allowing wage increases of 2%, 2 ¼% and 2 ½% for the years 2016, 2017, and 2018, respectively, together with other terms all as set forth in a proposed Collective Bargaining Agreement now on file with the Clerk of this Council as aforesaid; and,

WHEREAS, the Chief of Police, Captain, Patrolmen, Chief Telecommunicator and Telecommunicators are not included in this settlement or the proposed Collective Bargaining Agreement; and,

WHEREAS, the Mayor and Director of Finance should be authorized to enter into the proposed Collective Bargaining Agreement on behalf of this City with the Sylvania Police Command Officer's Association as the exclusive collective bargaining representative for the police sergeants.

NOW, THEREFORE BE IT ORDAINED by the Council of the City of Sylvania, Lucas

County, Ohio, _____ members elected thereto concurring:

SECTION 1. That the Mayor and Director of Finance be, and they hereby are, on behalf of this City, authorized and directed to enter into a Collective Bargaining Agreement in the form and substance of said agreement now on file with the Clerk of this Council for the years 2016, 2017, and 2018, with the Sylvania Police Command Officer's Association representing all police sergeants, SERB case no. 2015-MED-09-0814, and the Mayor and Director of Finance be, and they hereby are, authorized to make any incidental changes in the language of said proposed Collective Bargaining Agreement now on file with the Clerk of this Council, if the Director of Personnel approves said Collective Bargaining Agreement as modified as to content and, both the Collective Bargaining Agreement now on file with said Clerk and/or the agreement as modified and approved as to content by the Director of Personnel, are approved as to form by the Director of Law.

SECTION 2. That said Collective Bargaining Agreement authorized by Section 1 hereof shall be effective on and after January 1, 2016 in accordance with Article XXXVII thereof.

SECTION 3. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that authorization for signing the proposed Collective Bargaining Agreement should be given forthwith to permit implementation of wage adjustments at the earliest possible time. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015, as an emergency measure.

President of Council

ATTEST:

APPROVED AS TO FORM:

Clerk of Council

Director of Law

ORDINANCE NO. 78 -2015

PROVIDING FOR ONE-TIME LUMP SUM ADDITIONAL PAYMENTS TO BE PAID ON THE FIRST FULL PAY PERIOD OF JANUARY, 2016 TO SOME OF THE FULL-TIME, NON-UNION CITY EMPLOYEES WHOSE POSITIONS ARE INCLUDED IN THE LIST OF OCCUPATIONAL TITLES OF SECTION 139.03(e)(3) AND 139.03(e)(4) AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio, _____ members elected thereto concurring:

SECTION 1. That a one-time lump sum additional payment of two percent (2%) of the salaries of the Chief of Police, Police Captain, Chief Prosecutor and the Superintendent of Parks and Forestry, respectively, as provided in Sylvania Codified Ordinance Sections 139.03(e)(3) and 139.03(e)(4) be made on the first full pay period of January, 2016 to the Chief of Police, the Police Captain, the Chief Prosecutor, and the Superintendent of Parks and Forestry.

SECTION 2. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 3. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 4. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that the bonuses and payments should be provided for immediately. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by this Charter.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015, as an emergency measure.

President of Council

ATTEST:

APPROVED AS TO FORM:

Clerk of Council

Director of Law

ORDINANCE NO. 79 -2015

MAKING CERTAIN POSITION AND COMPENSATION PAY PLAN CHANGES, MAKING CERTAIN SALARY, WAGE AND OTHER SERVICE COMPENSATION ADJUSTMENTS TO THE CODIFIED ORDINANCES OF SYLVANIA, 1979, AS AMENDED, AND OTHER ORDINANCES; BY GRANTING PAY INCREASES TO SOME OF THE APPOINTED OFFICIALS WHOSE TITLES ARE LISTED IN SECTION 139.03(e)(3), WITH ALL THE INCREASE PROVIDED HEREIN FOR THE TREASURER AND DIRECTOR OF FINANCE BEING ALLOCATED TO THE DIRECTOR OF FINANCE AND WITH THE INCREASE PROVIDED HEREIN FOR THE DIRECTOR OF PUBLIC SAFETY BEING ALLOCATED TO THE DIRECTOR OF PUBLIC SERVICE; BY GRANTING A TWO PERCENT (2%) PAY INCREASE TO ALL NON-UNION CITY EMPLOYEES AND COURT EMPLOYEES WHOSE POSITIONS ARE INCLUDED IN THE LIST OF OCCUPATIONAL TITLES OF SECTION 139.02(a) OF THE CODIFIED ORDINANCES OF SYLVANIA WHICH INCREASE IS REFLECTED IN THE ANNUAL WAGE RATE SCHEDULE 4 OF SECTION 139.10(D) OF THE SYLVANIA CODIFIED ORDINANCES; BY GRANTING PAY INCREASES FOR SOME OF THE EMPLOYEES IN THE LABOR AND TRADES SUPERVISION GROUP; AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio, _____ members elected thereto concurring:

SECTION 1. That Section 139.03(e)(3) of the Codified Ordinances of Sylvania, 1979, as amended, be and it is, hereby further amended to read as set forth on the attached "Exhibit A" effective on and after January 1, 2016.

SECTION 2. That Section 139.03(e)(4) of the Codified Ordinances of Sylvania, 1979, as amended, be and it is, hereby further amended to read as set forth on the attached "Exhibit B" effective on and after January 1, 2016.

SECTION 3. That Section 139.10(D) of the Codified Ordinances of Sylvania, 1979, as amended, be and it is, hereby further amended to read as set forth on the attached "Exhibit C" effective on and after January 1, 2016.

SECTION 4. That Section 139.02(b) of the Codified Ordinances of Sylvania, 1979, as amended, be and it is, hereby further amended to read as set forth on the attached "Exhibit D" effective on and after January 1, 2016.

SECTION 5. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 6. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 7. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that the pay increases should be provided for immediately. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by this Charter.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015, as an emergency measure.

President of Council

ATTEST:

APPROVED AS TO FORM:

Clerk of Council

Director of Law

APPROVED:

Mayor

Date

139.03(e)(3) COMPENSATION FOR ELECTIVE AND APPOINTED OFFICIALS

The following elective and appointed officials which are not otherwise provided for in this chapter shall be compensated as follows:

<u>TITLE</u>	<u>RATE</u>
Director of Finance*	\$95,880 annually commencing January 1, 2016 and thereafter.
Deputy Director of Public Service*	\$94,248 annually commencing January 1, 2016 and thereafter.
Director of Law*	\$95,000 annually commencing January 1, 2016 and thereafter.
Special Counsel	\$55,080 annually commencing January 1, 2016 and thereafter.
Director of Public Safety	\$3,570 annually commencing January 1, 2016 and thereafter.
Treasurer	\$4,590 annually commencing January 1, 2016 and thereafter.
Chief of Police*	\$104,939 annually commencing January 1, 2012 and thereafter.
Police Captain*	\$93,425 annually commencing January 1, 2012 and thereafter.
Director of Public Service*	\$103,624 annually commencing January 1, 2016 and thereafter.
Clerk of Courts*	\$78,038 annually commencing January 1, 2016 and thereafter.
Commissioner - Taxation*	\$78,038 annually commencing January 1, 2016 and thereafter.
Chief Prosecutor	\$100,596 annually commencing January 1, 2014 and thereafter.
Assistant Prosecutor	\$40.80 / hour commencing January 1, 2016 and thereafter.
Information Technology Manager	\$86,700 annually commencing January 1, 2016 and thereafter.
Information Technology Specialist	\$61,812 annually commencing January 1, 2016 and thereafter.
Zoning Administrator	\$71,084 annually commencing January 1, 2016 and thereafter.
GIS Coordinator	\$61,200 annually commencing January 1, 2016 and thereafter.
Economic Development/ Administrative Services Coordinator*	\$99,708 annually commencing January 1, 2016 and thereafter.

* * *

*Those persons in this subsection (e)(3) occupying the positions indicated above by an asterisk after such position shall each have the sum of one thousand dollars (\$1,000) paid and deposited by the City to their respective credit in one of the City's approved deferred compensation plans, annually commencing with the year 1991.

(Ord. _____-2015. Passed _____-2015.)

"Exhibit A"

* * *

139.03(e)(4) COMPENSATION FOR THE LABOR AND TRADES SUPERVISION GROUP

The following members of the Labor and Trades Supervision Group which are not otherwise provided for in this chapter shall be compensated as follows:

<u>TITLE</u>	<u>RATE</u>
Superintendent of Parks and Forestry*	\$93,324 annually commencing January 1, 2012 and thereafter.
Vehicle Maintenance Manager	\$69,735 annually commencing January 1, 2016 and thereafter.
Water Foreman	\$86,700 annually commencing January 1, 2016 and thereafter.
Sewage Foreman	\$86,700 annually commencing January 1, 2016 and thereafter.
Street and Highway Foreman	\$86,700 annually commencing January 1, 2016 and thereafter.
Sewage Maintenance Crew Leader	\$69,735 annually commencing January 1, 2016 and thereafter.
Parks and Forestry Foreman	\$81,551 annually commencing January 1, 2016 and thereafter.
Street Maintenance Crew Leader	\$69,735 annually commencing January 1, 2016 and thereafter.
Utility Manager	\$76,235 annually commencing January 1, 2016 and thereafter.
Water Maintenance Crew Leader	\$69,735 annually commencing January 1, 2016 and thereafter.
Parks and Forestry Crew Leader	\$69,735 annually commencing January 1, 2016 and thereafter.

*Those persons in this subsection (e)(4) occupying the positions indicated above by an asterisk after such position shall each have the sum of one thousand dollars (\$1,000) paid and deposited by the City to their respective credit in one of the City's approved deferred compensation plans, annually commencing with the year 1995.

(Ord. ____-2015. Passed ____-2015.)

"Exhibit B"

Wage Rate
Schedule 4

Hourly Wage Rate schedule Effective January 1, 2016 - 2%						
Grade	Start	Year 1	Year 2	Year 3	Year 4	Year 5
7	15.42	16.21	17.02	17.88	18.77	19.67
8	16.10	16.91	17.77	18.67	19.59	20.51
9	16.80	17.69	18.58	19.52	20.47	21.43
10	17.49	18.39	19.39	20.30	21.25	22.22
11	18.20	19.18	20.15	21.15	22.15	23.17
12	19.09	20.03	21.00	22.05	23.10	24.17
13	19.91	20.92	22.01	23.10	24.20	25.27
14	20.77	21.86	22.95	24.08	25.18	26.27
15	21.75	22.87	24.00	25.21	26.21	27.27
16	22.67	23.81	25.02	26.27	27.27	28.27
17	23.77	24.94	26.18	27.51	28.51	29.51
18	24.86	26.07	27.39	28.79	29.79	30.79
19	25.95	27.23	28.60	30.04	31.04	32.04
20	27.20	28.48	29.85	31.37	32.37	33.37
21	28.25	29.60	30.95	32.62	33.62	34.62
22	29.46	30.90	32.46	34.10	35.10	36.10
23	30.82	32.37	33.89	35.58	36.58	37.58
24	32.19	33.78	35.50	37.29	38.29	39.29
25	33.74	35.48	37.21	39.12	40.12	41.12
26	35.30	37.06	38.92	40.87	41.87	42.87
27	37.00	38.69	40.68	42.71	43.71	44.71
28	38.69	40.64	42.71	44.85	45.85	46.85
29	40.37	42.35	44.46	46.68	47.68	48.68
30	42.28	44.39	46.60	48.94	50.41	51.41

"EXHIBIT C"

139.02 ... CONTENT AND COVERAGE OF THE COMPENSATION PLAN: ...

* * *

(b) There are hereby created the following special temporary or seasonal positions:

<u>Title</u>	<u>Rate (Hourly)</u>
Filing Clerk I	\$9.18
Filing Clerk II	9.50
Filing Clerk III	10.00
Engineering Intern I	9.00

(Ord. ____-2015. Passed _____-2015.)

ORDINANCE NO. 80 -2015

AMENDING THE CODIFIED ORDINANCES OF SYLVANIA, 1979, AS AMENDED, BY INCREASING WATER SERVICE CHARGES PER ONE THOUSAND GALLONS (1,000) FROM SEVEN AND 04/100 DOLLARS (\$7.04) TO EIGHT AND 09/100 DOLLARS (\$8.09) FOR CITY USERS AND FROM EIGHT AND 80/100 DOLLARS (\$8.80) TO TEN AND 11/100 DOLLARS (\$10.11) FOR NON-CITY USERS COMMENCING JANUARY 25, 2016; AND DECLARING AN EMERGENCY.

WHEREAS, at the May 5, 2015 Finance Committee meeting, the Director of Public Service reported that in reviewing the operational costs of the Water Department, the Water Fund has been and will continue to operate at a deficit as no water rate increase for operation of the Water Department has been approved since 2006; and,

WHEREAS, at the November 2, 2015 meeting of Sylvania City Council, this matter was referred to the Utilities Committee for its review and recommendation; and,

WHEREAS, a Utilities Committee meeting was held on November 6, 2015 to review the increase and thereafter, at the Sylvania City Council meeting of November 16, 2015, the Chair of the Utilities Committee reported that it was the Utilities Committee's recommendation that the City of Sylvania water rates be increased to meet the actual operational costs of the Water Department as there has been no increase in the water rates since 2006 to cover increased operation costs; rather, the increases that have been approved since 2006 have been to pass through the City of Toledo rate increases and the debt on the new elevated tank; and,

WHEREAS, at the November 16, 2015 meeting of Sylvania City Council, the Director of Public Service recommended that the water rates be increased as set forth herein.

NOW THEREFORE, BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio, _____ members elected thereto concurring:

SECTION 1. That Section 923.02 Water Rate Schedule, of the Codified Ordinances of Sylvania, 1979, as amended, be, and the same hereby is, amended effective January 25, 2016 to read as set forth on "Exhibit A" attached hereto and made a part hereof.

SECTION 2. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 4. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that the decreased water service charges should be enacted at the earliest possible time. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings:..... Yeas _____ Nays _____

Passed, _____, 2015, as an emergency measure.

President of Council.....

APPROVED:

ATTEST:

Mayor

Clerk of Council

Date

APPROVED AS TO FORM:

Director of Law

923.02 WATER RATE SCHEDULE

The following rate is hereby established for consumers of water of the City and such rate applies to water consumed during each three month period unless otherwise provided in these regulations.

WATER RATE SCHEDULE

	<u>City User</u>	<u>Non-City User</u>
Commencing January 25, 2016	\$8.09 per 1,000 gallons	\$10.11 per 1,000 gallons

(Ord. ___-2015. Passed _____-2015).

“Exhibit A”

ORDINANCE NO. 71-2015

TO MAKE APPROPRIATIONS FOR CURRENT EXPENDITURES AND OTHER EXPENDITURES OF THE CITY OF SYLVANIA, OHIO, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2016; AND DECLARING AN EMERGENCY.

WHEREAS, it is provided by State law and the Sylvania City Charter that an annual appropriation ordinance shall be passed by Council; and,

WHEREAS, attached hereto is "Exhibit A" entitled "2016 Budget Summary of Estimated Expenditures" which exhibit identifies by a four-digit department code number and name each Account in a Fund identified by a three-digit code and name to which appropriations within such Fund are made by this ordinance; and

WHEREAS, attached hereto is "Exhibit B" entitled "2016 Budget Summary of Revenues (2013 - 2016)" which exhibit lists the specific sources of revenue and the actual amounts received by the City from each source within each Fund for the years 2013 and 2014, and the estimated amounts expected to be received by the City from each source for each Fund for the years 2015 and 2016, referred to herein as "estimated resources."

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio, _____ members elected thereto concurring:

SECTION 1. That to provide for the current expenditures and other expenditures of the City of Sylvania for the fiscal year ending December 31, 2016, the following appropriations are hereby authorized.

SECTION 2. That there be and is hereby appropriated from the GENERAL FUND the sum of \$10,955,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Account. Estimated resources for 2016 for said Fund, as shown in "Exhibit B" total \$11,000,000.

SECTION 3. That there be and is hereby appropriated from the STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND the sum of \$1,357,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund, as shown in "Exhibit B", total \$1,300,000. There is a sufficient balance as of January 1, 2016 in this Fund to be considered as available for appropriation.

SECTION 4. That there be and is hereby appropriated from the CITY PERMISSIVE TAX FUND the sum of \$225,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated Resources for 2016 for this Fund as shown in "Exhibit B" total \$250,000.

SECTION 5. That there be and is hereby appropriated from the STATE HIGHWAY IMPROVEMENT FUND the sum of \$65,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$75,000.

SECTION 6. That there be and is hereby appropriated from the LAW ENFORCEMENT TRUST FUND the sum of \$5,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$15,000.

SECTION 7. That there be and is hereby appropriated from the DRUG LAW ENFORCEMENT TRUST FUND the sum of \$4,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$5,000.

SECTION 8. That there be and is hereby appropriated from the INDIGENT DRIVERS ALCOHOL TREATMENT FUND the sum of \$40,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$30,000. There is a sufficient balance as of January 1, 2016 in this Fund to be considered as available for appropriation.

SECTION 9. That there be and is hereby appropriated from the INDIGENT DRIVERS ALCOHOL MONITOR FUND the sum of \$15,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$30,000.

SECTION 10. That there be and is hereby appropriated from the **FEDERAL EQUITABLE SHARING FUND** the sum of \$20,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$5,000. There is a sufficient balance as of January 1, 2016 in this Fund to be considered as available for appropriation.

SECTION 11. That there be and is hereby appropriated from the **INDIGENT SUPPORT FUND** the sum of \$40,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$40,000.

SECTION 12. That there be and is hereby appropriated from the **GENERAL OBLIGATION DEBT SERVICE FUND** the sum of \$2,008,000 to the respective Account of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$2,040,000.

SECTION 13. That there be and is hereby appropriated from the **CAPITAL IMPROVEMENT FUND** the sum of \$4,160,000 to the respective Accounts of said Fund listed in "Exhibit A" in the amount and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$2,660,000. There is a sufficient balance as of January 1, 2016 in this Fund to be considered as available for appropriation.

SECTION 14. That there be and is hereby appropriated from the **COURT CAPITAL IMPROVEMENT FUND** the sum of \$104,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$120,000.

SECTION 15. That there be and is hereby appropriated from the **SPECIAL ASSESSMENT SERVICES TREE REPAIR & REPLACEMENT FUND** the sum of \$230,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$250,000.

SECTION 16. That there be and is hereby appropriated from the **SPECIAL ASSESSMENT SERVICE STREET LIGHTING FUND** the sum of \$400,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$410,000.

SECTION 17. That there be and is hereby appropriated from the SPECIAL ASSESSMENT SERVICES DITCH & DRAINAGE FUND the sum of \$285,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$285,000.

SECTION 18. That there be and is hereby appropriated from the WATER FUND the sum of \$4,933,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$4,377,000. There is a sufficient balance as of January 1, 2016 in this Fund to be considered as available for appropriation.

SECTION 19. That there be and is hereby appropriated from the SEWER FUND the sum of \$2,455,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$2,268,000. There is a sufficient balance as of January 1, 2016 in this Fund to be considered as available for appropriation.

SECTION 20. That there be and is hereby appropriated from the RESOURCE RECOVERY FUND the sum of \$146,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$140,000. There is a sufficient balance as of January 1, 2016 in this Fund to be considered as available for appropriation.

SECTION 21. That there be and is hereby appropriated from the MEDICAL CARE – SELF INSURED FUND the sum of \$2,300,000 to the Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$2,300,000.

SECTION 22. That there be and is hereby appropriated from the INFORMATION TECHNOLOGY FUND the sum of \$300,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$300,000.

SECTION 23. That there be and is hereby appropriated from the POLICE PENSION FUND the sum of \$542,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for respective purpose shown for such Account. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$430,000. There is a sufficient balance as of January 1, 2016 in this Fund to be considered as available for appropriation.

SECTION 24. That there be and is hereby appropriated from the PROPERTY ROOM FUND the sum of \$2,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$5,000.

SECTION 25. That there be and is hereby appropriated from the INCOME TAX FUND the sum of \$6,705,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$6,705,000.

SECTION 26. That there be and is hereby appropriated from the UNCLAIMED MONIES FUND the sum of \$1,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$1,000.

SECTION 27. That there be and is hereby appropriated from the POLICE COMMUNITY AFFAIRS FUND the sum of \$24,000 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for respective purposes shown for such Accounts. Estimated resources for 2016 for this Fund as shown in "Exhibit B" total \$10,000. There is a sufficient balance as of January 1, 2016 in this Fund to be considered as available for appropriation.

SECTION 28. Estimated resources for the PARKS-RECREATION FOUNDATION FUND for 2016 as shown in "Exhibit B" total \$2,000.

SECTION 29. That "Exhibit C" attached hereto is illustrative of the transfers anticipated within the 2016 Operating Budget.

SECTION 30. That the Director of Finance be and he is hereby authorized and directed to draw warrants against any of the foregoing appropriations upon proper certificates or vouchers therefore, approved by any officer or officers authorized by law to approve the same, or by any Ordinance or Resolution of Council to make expenditures or as otherwise provided by law.

SECTION 31. That the Director of Finance be and he is hereby authorized to make all operating transfers as delineated in the 2016 Budget, shown on "Exhibit A".

SECTION 32. It is hereby found and determined that all formal actions of the 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 of any of its committees that resulted in such action, were in meetings open to the public, in compliance with all requirements including Section 121.22 of the Ohio Revised Code.

SECTION 33. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building, pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 34. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that immediate provision should be made for the enactment of appropriations for the payment of current expenditures for the calendar year of 2016. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the _____ reading: Yeas ___ Nays___

Passed, _____, 2015, as an emergency measure.

President of Council

ATTEST:

Clerk of Council

APPROVED:

Mayor

Date

APPROVED AS TO FORM:

Director of Law

Exhibit "A"

**2016 BUDGET
SUMMARY OF ESTIMATED EXPENDITURES**

Dept.	Name	Personal Services	Fringe Benefits	Contract Services	Materials & Supplies	Capital Outlay	Transfers	Totals
110	General Fund							
7110	Police Law Enforcement	2,710,000	696,000	292,000	218,000			3,916,000
7115	Fire Prev. & Insp.	10,000	2,000	5,000				17,000
7125	Police/Fire Comm.	420,000	179,000	45,000	2,000			646,000
7210	Correctional Programs			20,000				20,000
7215	Cemetery			12,000				12,000
7220	Pymt.Co.Brd.Health			113,000				113,000
7310	Parks & Forestry	495,000	222,000	145,000	46,000			908,000
7320	Community Programs			318,000				318,000
7415	Zoning	74,000	30,000	7,000	3,000			114,000
7425	Mowing-Private Prop.			5,000				5,000
7515	Garb.& Refuse Collection	16,000	3,000	731,000	5,000			755,000
7620	Street Cleaning	31,000	6,000	19,000	19,000			75,000
7710	Mayor's Office	245,000	93,000	10,000	14,000			362,000
7715	Finance Admin.	167,000	63,000	79,000	8,000			317,000
7725	Legal Admin.	94,000	35,000	4,000	4,000			137,000
7726	Prosecutors' Office	236,000	87,000	46,000	7,000			376,000
7730	Service Admin.	77,000	50,000	16,000	7,000			150,000
7735	Legislation	108,000	20,000	30,000	9,000			167,000
7740	Municipal Court	983,000	437,000	277,000	60,000			1,757,000
7745	Civil Serv.Comm.			2,000	3,000			5,000
7750	Lands & Buildings	10,000	2,000	104,000	17,000			133,000
7755	Engineering	82,000	51,000	8,000	2,000			143,000
7765	Elections			7,000				7,000
7775	Delq.Land Advertg.			1,000				1,000
8000	Transfers						501,000	501,000
	Totals	5,758,000	1,976,000	2,296,000	424,000		501,000	10,955,000

**2015 BUDGET
SUMMARY OF ESTIMATED EXPENDITURES**

Dept. Code	Name	Personal Services	Fringe Benefits	Contract. Services	Materials & Supplies	Capital	Debt Service	Transfers	Totals
222 Street C M & R									
7610	Street C M & R	760,000	356,000	94,000	102,000				1,312,000
7635	Traffic Signs.Etc			33,000	12,000				45,000
	Totals	760,000	356,000	127,000	114,000				1,357,000
223 City Perm.Tax									
7611	Permissive Tax Maint.			28,000	197,000				225,000
224 State Hwy.Improv.									
7612	State Hwy.Maint.			35,000	30,000				65,000
225 Law Enforcement Trust Fund									
7126	Police & Fire Comm.				5,000				5,000
226 Drug Law Enforcement Fund									
7126	Drug Law Enforcement				4,000				4,000
227 Ind.Alcohol Treatment Fund									
7740	Ind.Alcohol Treatment			40,000					40,000
228 Ind.Alcohol Monitor Fund									
7740	Ind.Alcohol Monitor Fund			15,000					15,000
229 Federal Equitable Sharing Fund									
7126	Drug Law Enforcement				20,000				20,000
231 Indigent Support									
7740	Domestic/Thelf ISFC			40,000					40,000

**2015 BUDGET
SUMMARY OF ESTIMATED EXPENDITURES**

Dept. Code	Name	Personal Services	Fringe Benefits	Contract. Services	Materials & Supplies	Capital	Debt Service	Transfers	Totals
331 G.O. Retirement Fund									
7910	Bond & Note Retirement						2,008,000		2,008,000
401 Capital Impr.Fund									
7110	Police Law Enforcement					31,000			31,000
7310	Parks & Forestry					45,000			45,000
7610	Street C M & R					1,274,000			1,274,000
7635	Traffic Signals					35,000			35,000
7750	Lands & Buildings				35,000	2,460,000			2,495,000
8020	Information Tech.					280,000			280,000
TOTALS					35,000	4,125,000			4,160,000
405 Court Capital Improvement Fund									
7740	Municipal Court			50,000	4,000				54,000
8000	Transfers Out						50,000		50,000
Totals				50,000	4,000		50,000		104,000
501 Spec.Assess.Trees									
7440	Tree Maintenance	117,000	38,000	68,000	7,000				230,000
502 Spec.Assess. Street Lighting									
7130	S.A. Street Lighting	10,000	2,000	388,000					400,000
503 S.A. Ditches & Drains									
7510	Ditches & Drains	180,000	28,000	39,000	38,000				285,000
701 Water Fund									
7520	Water Admin.	201,000	61,000	70,000	57,000				389,000
7525	Distribution	418,000	192,000	3,430,000	59,000	200,000	245,000		4,544,000
Totals		619,000	253,000	3,500,000	116,000	200,000	245,000		4,933,000

**2015 BUDGET
SUMMARY OF ESTIMATED EXPENDITURES**

Dept. Code	Name	Personal Services	Fringe Benefits	Contract. Services	Materials & Supplies	Capital	Debt Service	Transfers	Totals
702 Sewer Fund									
7530	Sewer Admin.	221,000	59,000	99,000	50,000				429,000
7540	Sewer Collection	313,000	157,000	1,012,000	47,000	497,000			2,026,000
	Totals	534,000	216,000	1,111,000	97,000	497,000			2,455,000
705 Resource Recovery									
7314	Compost	62,000	10,000	38,000	36,000				146,000
707 Medical Care - Self Insured									
8030	Medical Care		1,997,000	303,000					2,300,000
709 Information Technology Support									
8020	Information Tech.	150,000	59,000	87,000	4,000				300,000
801 Police Pension									
7135	Police Pension		535,000	7,000					542,000
802 Property Room									
7170	Property Room				2,000				2,000
804 Income Tax Fund									
7760	Tax Adm.	231,000	109,000	77,000	238,000				655,000
8000	Transfers Out							6,050,000	6,050,000
	Totals	231,000	109,000	77,000	238,000			6,050,000	6,705,000
805 Unclaimed Fund									
7520	Refunds				1,000				1,000

**2015 BUDGET
SUMMARY OF ESTIMATED EXPENDITURES**

Dept. Code	Name	Personal Services	Fringe Benefits	Contract. Services	Materials & Supplies	Capital	Debt Service	Transfers	Totals
808	Escrow Fund								
7520	Escrow				0				0
810	Police Community Affairs								
7160	Police Community Affairs			6,000	18,000				24,000

Exhibit "B"

**2016 ESTIMATED REVENUE
SUMMARY OF REVENUE 2013-2016**

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
<u>General Fund (110)</u>				
Real Estate Taxes	824,945	824,638	850,000	850,000
City Income Taxes	1,564,256	1,576,514	1,700,000	2,500,000
Other Taxes	47,036	53,297	55,000	55,000
Shared revenue	1,394,887	785,587	761,000	731,000
Charges for Services	457,807	464,605	478,000	493,000
Fees, Licenses, Permits	352,421	377,369	400,000	390,000
Interest Earnings	57,455	44,721	60,000	60,000
Fines & Forfeits	845,975	848,034	918,000	993,000
Other revenue	331,552	339,144	397,000	328,000
Transfers In	4,809,732	5,520,658	4,700,000	4,600,000
Totals	10,686,067	10,834,568	10,319,000	11,000,000
<u>Street C. M. & R. Fund (222)</u>				
Veh. Reg. & Gasoline Tax	778,545	778,759	820,000	830,000
Other Revenue	20,262	29,506	25,000	20,000
Transfers In	600,000	600,000	300,000	450,000
Totals	1,398,807	1,408,264	1,145,000	1,300,000
<u>Permissive Tax Fund (223)</u>				
Permissive Vehicle Tax	221,938	223,889	250,000	250,000
Other Revenue	0	20,754	0	0
Totals	221,938	244,643	250,000	250,000
<u>State Highway Imp.Fund (224)</u>				
Veh. Reg. & Gasoline Tax	64,997	65,504	75,000	75,000
Totals	64,997	65,504	75,000	75,000
<u>Law Enforcement Trust (225)</u>				
Contraband-Sales-Proceeds	10,251	15,357	15,000	15,000
Totals	10,251	15,357	15,000	15,000
<u>Drug Law Enforcement (226)</u>				
Drug Enforcement Fines	1,580	3,620	4,000	5,000
Totals	1,580	3,620	4,000	5,000

**2016 ESTIMATED REVENUE
SUMMARY OF REVENUE 2013-2016**

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
<u>Ind. Drivers Alcohol Treatment Fund (227)</u>				
Municipal Court Fines	66,069	37,844	40,000	30,000
Totals	66,069	37,844	40,000	30,000
<u>Ind. Drivers Alcohol Monitor Fund (228)</u>				
Municipal Court Fines	0	26,134	30,000	30,000
Transfers In	0	152,495	0	0
Totals	0	178,629	30,000	30,000
<u>Equitable Federal Sharing Fund (229)</u>				
Shared revenue	0	1,776	4,000	4,000
Transfers In	194	0	1,000	1,000
Totals	194	1,776	5,000	5,000
<u>Indigent Interlock (230)</u>				
Fines & Fees	5	0	0	0
Totals	5	0	0	0
<u>Indigent Support Fund (231)</u>				
Fines & Fees	26,219	36,734	35,000	40,000
Transfers In	0	138	0	0
Total	26,219	36,871	35,000	40,000
<u>G.O. Debt Service (331)</u>				
Real Estate Taxes	568,742	569,071	508,000	508,000
Shared revenue	2,881	2,881	80,000	80,000
Other revenue	0	0	2,000	2,000
Bond Proceeds	0	0	0	0
Note Proceeds	0	0	0	0
Transfers In	1,200,000	1,335,000	1,450,000	1,450,000
Totals	1,771,624	1,906,953	2,040,000	2,040,000
<u>Capital Improvement Fund (401)</u>				
City Income Tax	1,564,256	1,576,514	1,700,000	800,000
Shared revenue	18,174	202,327	117,000	1,417,000
Interest Earnings	89,511	70,030	80,000	88,000
Other revenue	151,706	225,772	250,000	355,000
Transfers In	4,196,336	4,200,000	0	0
Totals	6,019,983	6,274,643	2,147,000	2,660,000

**2016 ESTIMATED REVENUE
SUMMARY OF REVENUE 2013-2016**

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
<u>Court Capital Improvement Fund (405)</u>				
Fines & Forfeits	103,753	98,886	110,000	120,000
Other revenue				
Totals	103,753	98,886	110,000	120,000
<u>S.A. Serv. - Trees (501)</u>				
Special Assessments	245,981	242,629	249,000	249,000
Miscellaneous revenue	916	1,348	1,000	1,000
Transfers In	0	0	0	0
Totals	246,897	243,977	250,000	250,000
<u>S.A. Street Lighting Fund (502)</u>				
Special Assessments	398,337	390,796	410,000	405,000
Reimbursements-Damages	0	26,632	20,000	5,000
Totals	398,337	417,428	430,000	410,000
<u>S.A. Ditches & Drainage Fund (503)</u>				
Special Assessments	245,981	242,629	249,000	284,000
Miscellaneous	0	1,346	1,000	1,000
Transfers In	100,000	0	0	0
Totals	345,981	243,974	250,000	285,000
<u>Water Fund (701)</u>				
Charges for Services	3,654,583	3,879,218	4,275,000	4,267,000
Interest Earnings	16,710	11,856	20,000	15,000
Other revenue	774,647	91,272	105,000	95,000
Totals	4,445,940	3,982,346	4,400,000	4,377,000
<u>Sewer Fund (702)</u>				
Charges for Services	2,153,745	2,137,539	2,320,000	2,190,000
Interest Earnings	8,070	6,262	8,000	8,000
Other revenue	9,921	12,154	72,000	70,000
Totals	2,171,735	2,155,956	2,400,000	2,268,000

**2016 ESTIMATED REVENUE
SUMMARY OF REVENUE 2013-2016**

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
<u>Resource Recovery (705)</u>				
Other revenue	64,426	61,991	82,000	90,000
Transfers In	100,000	100,000	50,000	50,000
Totals	164,426	161,991	132,000	140,000
<u>Medical Care - Self Insured (707)</u>				
Miscellaneous revenue	21,015	62,451	70,000	70,000
Other revenue	1,826,387	1,978,650	1,970,000	2,230,000
Totals	1,847,402	2,041,101	2,040,000	2,300,000
<u>Information Technology Support (709)</u>				
City IT Contributions	455,376	444,000	244,000	300,000
Other revenue	0	2,265	0	0
Totals	455,376	446,265	244,000	300,000
<u>Police Pension Fund (801)</u>				
Real Estate Taxes	364,104	364,169	370,000	370,000
Miscellaneous revenue	0	0	0	0
Shared revenue	56,956	55,224	64,000	60,000
Totals	421,060	419,392	434,000	430,000
<u>Property Room (802)</u>				
Miscellaneous revenue	13,612	-6,117	5,000	5,000
Totals	13,612	-6,117	5,000	5,000
<u>Income Tax Fund (804)</u>				
City Income Tax	6,256,836	6,305,901	6,800,000	6,700,000
Misc. revenue	3,666	3,567	0	5000
Totals	6,260,502	6,309,469	6,800,000	6,705,000
<u>Unclaimed Monies Fund (805)</u>				
Miscellaneous revenue	219	450	1,000	1,000
Totals	219	450	1,000	1,000

**2016 ESTIMATED REVENUE
SUMMARY OF REVENUE 2013-2016**

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
<u>Escrow Fund (808)</u>				
Miscellaneous Revenue	4,793	4,793	5,000	0
Total	4,793	4,793	5,000	0
<u>Police Community Affairs (810)</u>				
State Shared revenue				
Other revenue	4,470	5,520	10,000	10,000
Totals	4,470	5,520	10,000	10,000
<u>Parks-Recreation Foundation (811)</u>				
Interest Earnings	1,493	1,139	2,000	2,000
Totals	1,493	1,139	2,000	2,000
<u>Heritage Center Trust (813)</u>				
Rental Income	3,580	0	0	0
Miscellaneous revenue	1,440	0	0	0
Totals	5,020	0	0	0
<u>Sylvania Conservation Corp (814)</u>				
Miscellaneous revenue	1,832	0	0	0
Donations	8,210	0	0	0
Transfers	5,000	0	0	0
Totals	15,042	0	0	0

**2016 ESTIMATED REVENUE
SUMMARY OF REVENUE 2013-2016**

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
<u>Recapitulation of Funds</u>				
110 - General	10,686,067	10,834,568	10,319,000	11,000,000
222 - Street CM & R	1,398,807	1,408,264	1,145,000	1,300,000
223 - Permissive Tax	221,938	244,643	250,000	250,000
224 - State Highway Improveme	64,997	65,504	75,000	75,000
225 - Law Enforcement	10,251	15,357	15,000	15,000
226 - Drug Law	1,580	3,620	4,000	5,000
227 - Ind Drivers Alcohol Trmt	66,069	37,844	40,000	30,000
228 - Ind Drivers Alcohol Monitor	0	178,629	30,000	30,000
229 - Equitable Federal Sharing	194	1,776	5,000	5,000
230 - Federal Equitable Sharing	5	0	0	0
231 - Indigent Support	26,219	36,871	35,000	40,000
331 - G.O. Debt Service	1,771,624	1,906,953	2,040,000	2,040,000
401 - Capital Improvement	6,019,983	6,274,643	2,147,000	2,660,000
405 - Municipal Court Improveme	103,753	98,886	110,000	120,000
501 - S.A. Serv. - Trees	246,897	243,977	250,000	250,000
502 - S.A. Street Lighting	398,337	417,428	430,000	410,000
503 - S.A. Ditches & Drainage	345,981	243,974	250,000	285,000
701 - Water Fund	4,445,940	3,982,346	4,400,000	4,377,000
702 - Sewer Fund	2,171,735	2,155,956	2,400,000	2,268,000
705 - Resource Recovery	164,426	161,991	132,000	140,000
707 - Medical Care	1,847,402	2,041,101	2,040,000	2,300,000
709 - Information Technology	455,376	446,265	244,000	300,000
801 - Police Pension	421,060	419,392	434,000	430,000
802 - Property Room	13,612	-6,117	5,000	5,000
804 - Income Tax	6,260,502	6,309,469	6,800,000	6,705,000
805 - Unclaimed Monies	219	450	1,000	1,000
808 -Escrow Fund	4,793	4,793	5,000	0
810 - Community Affairs	4,470	5,520	10,000	10,000
811 - Parks-Rec Foundation	1,493	1,139	2,000	2,000
813 - Heritage Center Trust	5,020	0	0	0
814 - Sylvania Conservation	15,042	0	0	0
Grand Total	37,173,794	37,535,242	33,618,000	35,053,000

Exhibit "C"

2016 INTERFUND TRANSFERS

Fund	Transfer From	Fund	Transfer To
General	450,000	Street C M & R	450,000
General	50,000	Resource Recovery	50,000
General	1,000	Fed Equitable Sharing	1,000
Income Tax	4,600,000	General	4,600,000
Income Tax	1,450,000	Debt Service	1,450,000
	<hr/>		<hr/>
Totals	6,551,000		6,551,000
	<hr/> <hr/>		<hr/> <hr/>

ORDINANCE NO. 67 -2015**AN ORDINANCE TO AMEND CHAPTER 171 – INCOME TAX OF THE CODIFIED ORDINANCES OF THE CITY OF SYLVANIA, 1979, AS AMENDED; 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 municipalities 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. 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 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. 5 and the Codified Ordinances of the City of Sylvania, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code; and,

WHEREAS, Council also finds and determines that the constitutionality of certain provisions of the state-mandated code may have been put in question by recent decisions of the Ohio Supreme Court regarding, among other things, taxation of professional athletes, but these provisions must be included if the municipal income tax code is to be “levied in accordance with the provisions and limitations specified in [Chapter 718]” and thus reluctantly are adopted by this Council but are disclaimed to the extent they are unlawful or unconstitutional; and,

WHEREAS, at the November 16, 2015 meeting of Sylvania City Council, the proposed amendments to Chapter 171 were referred to the Finance Committee for its review and recommendation; and,

WHEREAS, the Finance Committee met on December 1, 2015 and thereafter recommended that the proposed amendments to Chapter 171 be approved with an additional modification to the penalty provision and the income tax allocation; and,

WHEREAS, the additional changes recommended by the Finance Committee at its meeting of December 1, 2015 have been incorporated into Chapter 171 as set forth on the attached "Exhibit A."

NOW THEREFORE, BE IT ORDAINED by the Council of the City of Sylvania, Ohio,

_____ members elected thereto concurring:

SECTION 1. That Chapter 171 – Income Tax of the Codified Ordinances of Sylvania, be, and the same hereby is, amended to read as set forth on "Exhibit A" attached hereto and incorporated herein by reference.

SECTION 2. That this Ordinance shall take effect and be in force from and after January 1, 2016.

SECTION 3. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that this ordinance must be effective prior to January 1, 2016 to comply with recent changes in the state law. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015, as an emergency measure.

President of Council

ATTEST:

Clerk of Council

APPROVED:

Mayor

Date

APPROVED AS TO FORM:

Director of Law

CHAPTER 171 Income Tax

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Rate.
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- 171.18 Local Board of Tax Review; Appeal to Local Board of Tax Review.
- 171.19 Actions to Recover; Statute of Limitations.
- 171.20 Adoption of Rules.
- 171.21 Allocation of Funds.
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- 171.97 Collection after Termination of Chapter.
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- 171.99 Violations; Penalty.

CROSS REFERENCES

- Power to levy income tax - see Ohio Const., Art. XVIII, Sec. 3
- Limitation of the rate of taxation - see CHTR. Art. XII, Sec. 2.0
- Payroll deductions - see Ohio R.C. 9.42
- Municipal income taxes - see Ohio R.C. Ch. 718
- Compensation - see ADM. Ch. 139

171.01 AUTHORITY TO LEVY TAX; PURPOSES OF TAX; RATE

Effective through December 31, 1992, there is hereby levied a tax on salaries, wages, commissions and other compensations, and on net profits as hereinafter provided: to provide funds [one percent (1%)] for the purpose of capital improvements in all City departments, defraying the cost of garbage and refuse collection and disposal, preparation of a City Master Plan, Zoning and Building Code, acquiring land for municipal purposes, construction of a municipal building, improving the municipal water and sewage systems, enlarging the Police Department, improving the protection of life and property and preparing and amending a Charter.

Effective January 1, 1993, and thereafter, there is hereby levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided: to provide funds [one percent (1%)] for the purpose of capital improvements in all City departments, defraying the cost of garbage and refuse collection and disposal as set forth in Section 941.021, preparation of a City Master Plan, Zoning and Building Code, acquiring land for municipal purposes, construction of a municipal building, improving the municipal water and sewage systems, enlarging the Police Department, improving the protection of life and property and preparing and amending a Charter.

To provide funds [one-half percent (½ %)] which shall be allocated equally to additional capital improvements and to the General fund for general operating expenses.
(Ord. 123-99. Passed 11-1-99.)

The tax on income and the withholding tax established by this Chapter 171 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax on income and the withholding tax established by this Chapter 171 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.

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.

(Source: ORC 718.04)

171.02 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(D)

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 per cent 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) Except as limited by divisions (1)(H)(ii), (iii) and (iv) of this section, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017.

The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income 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 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 (1)(H) 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, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, more than fifty per cent of the amount of the deduction otherwise allowed by division (1)(H)(i) of this section.

(b) For taxable years beginning in 2023 or thereafter, a person may deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, the full amount allowed by division (1)(H)(i) of this section.

(iv) Any pre-2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to division (1)(H) of this section.

(v) Nothing in division (1)(H)(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 (1)(H)(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 by operation of division (1)(H)(iii)(a) of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (1)(H)(iii)(a) of this section shall apply to the amount carried forward.

(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 171.062 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 171.062 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)(D) 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 Commissioner 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 171.095 (B)(2) of this Chapter;

(iii) A Tax Commissioner's denial of a taxpayer's request for use of an alternative apportionment method, issued under Section 171.061(B)(2) of this Chapter; or

(iv) A Tax Commissioner's requirement for a taxpayer to use an alternative apportionment method, issued under Section 171.061(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 171.18 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 171.095 (B)(3) of this Chapter, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a Tax Commissioner's request for additional information, a notification to the taxpayer of mathematical errors, or a Tax Commissioner'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 Commissioner, 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 for the taxable year. Such compensation in excess of one thousand dollars 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) (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 XXX.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 171.051 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 171.051 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 171.051 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.

(O) (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 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 171.051 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.

(P) 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.

(Q) 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)(D) 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 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 171.08 of this Chapter.
- (E) For residents, an S corporation shareholder's distributive share of net profits of the S corporation to the extent the distributive share would be allocated or apportioned to

this state under divisions (B)(1) and (2) of section 5733.05 of the Ohio Revised Code if the S corporation were a corporation subject to taxes imposed under Chapter 5733 of the Ohio Revised Code, and the tax shall apply to the distributive share of a shareholder of an S corporation in the hands of the shareholder of the S corporation.

(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 171.18 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 reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to the Municipality under Section 171.061 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.

(b) For an individual who is a resident of a qualified municipal corporation, Ohio adjusted gross income reduced by income exempted, and increased by deductions excluded, by the qualified municipal corporation from the qualified municipal corporation's tax on or before December 31, 2013. If a qualified municipal corporation, on or before December 31, 2013, exempts income earned by individuals who are not residents of the qualified municipal corporation and net profit of persons that are not wholly located within the qualified municipal corporation, such individual or person shall have no municipal taxable income for the purposes of the tax levied by the qualified municipal corporation and may be exempted by the qualified municipal corporation from the requirements of section 718.03 of the Ohio Revised Code.

(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 situated to the Municipality under Section 171.061 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.

(21) **"MUNICIPALITY"** means the City of Sylvania.

(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 other than an individual means adjusted federal taxable income.

(B) **"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.

(C) For the purposes of this chapter, and notwithstanding division (23)(A) 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.

(D) (i) For purposes of this chapter, "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.

(ii) For the purposes of this chapter, and notwithstanding any other provision of this chapter, the net profit of a publicly traded partnership that makes the election described in division (23)(D) of this section shall be taxed as if the partnership were a C corporation, and shall not be treated as the net profit or income of any owner of the partnership.

(iii) 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 in one or more municipal corporations in this state may elect to be treated as a C corporation for municipal income tax purposes. The publicly traded partnership shall make the election in every municipal corporation in which the partnership is subject to taxation on its net profits. The election shall be made on the annual tax return filed in each such municipal corporation. Once the election is made, the election is binding for a five-year period beginning with the first taxable year of the initial election. The election continues to be binding for each subsequent five-year

period unless the taxpayer elects to discontinue filing municipal income tax returns as a C corporation for municipal purposes under division (D)(iv) of this section.

(iv) An election to discontinue filing as a C corporation must be made in the first year following the last year of a five-year election period in effect under division (D)(iii) of this section. The election to discontinue filing as a C corporation is binding for a five-year period beginning with the first taxable year of the election and continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing municipal income tax returns as a partnership for municipal purposes. An election to discontinue filing as a partnership must be made in the first year following the last year of a five-year election period.

(v) The publicly traded partnership shall not be required to file the election with any municipal corporation in which the partnership is not subject to taxation on its net profits, but division (D) of this section applies to all municipal corporations in which an individual owner of the partnership resides.

(vi) The individual owners of the partnership not filing as a C Corporation shall be required to file with their municipal corporation of residence, and report partnership distribution of net profit.

(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) **"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.

(34) **"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) 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. Division (34)(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 (34)(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.

(35) **"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 per cent 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 per cent 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 (35)(D) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty per cent 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 (35)(A) to (C) of this section have been met.

(36) **"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 per cent" shall be substituted for "5 percent" wherever "5 percent" appears in section 1563(e) of the Internal Revenue Code.

(37) **"RESIDENT"** means an individual who is domiciled in the Municipality as determined under Section 171.042 of this Chapter.

(38) **"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.

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

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

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

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

(43) **"SMALL EMPLOYER"** means any employer that had total revenue of less than five hundred thousand dollars 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.

(44) **"TAX COMMISSIONER"** means the individual charged with direct responsibility for administration of an income tax levied by a municipal corporation in accordance with this chapter, and also includes the following:

(A) A municipal corporation acting as the agent of another municipal corporation;

(B) A person retained by a municipal corporation to administer a tax levied by the municipal corporation, but only if the municipal corporation does not compensate the person in whole or in part on a contingency basis;

(C) The Central Collection Agency (CCA) or the Regional Income Tax Agency (RITA) or their successors in interest, or another entity organized to perform functions similar to those performed by the Central Collection Agency and the Regional Income Tax Agency.

(45) **"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 .

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

(47) (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 (47)(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 (47)(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.

(48) **"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.

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

(50) **"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.

171.021 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 67-2015, effective January 1, 2016, comprehensively amends Chapter 171 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.

171.03 EFFECTIVE DATE

(A) Ordinance 67-2015, effective January 1, 2016, and corresponding changes to ORC 718, apply to municipal taxable years beginning on or after January 1, 2016. All provisions of this Chapter 171 apply to taxable years beginning 2016 and succeeding taxable years.

(B) Ordinance 67-2015 does not repeal the existing sections of Chapter 171 for any taxable year prior to 2016, but rather amends Chapter 171 effective January 1, 2016. For municipal taxable years beginning before January 1, 2016, 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, 2016.

(Source: Uncodified Section 2 of Am Sub HB 5, passed Dec 2014; ORC 718.04)

171.04 INCOME SUBJECT TO TAX 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 171.02 of this Chapter, further reduced by any “Pre-2017 Net Operating Loss Carryforward” equals “Municipal Taxable Income”.
 - (a) “Income” is defined in Section 171.02(14) of this Chapter.
 - (i) “Qualifying Wages” is defined in Section 171.02(34).
 - (ii) “Net profit” is included in “income”, and is defined in Section 171.02 (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 171.02. Treatment of net profits received by an individual taxpayer from rental real estate is provided in Section 171.061(E).
 - (iii) Section 171.02(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 171.02(27).
 - (b) “Exempt Income” is defined in Section 171.02 (11) of this Chapter.
 - (c) Allowable employee business expense deduction is described in (20)(B) of Section 171.02 of this Chapter, and is subject to the limitations provided in that section.
 - (d) “Pre-2017 Net Operating Loss Carryforward” is defined in Section 171.02 (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 situated to the Municipality as provided in Section 171.061 of this Chapter, reduced by allowable employee business expense deduction as found in (20)(B) of Section 171.02 of this Chapter, further reduced by any “Pre-2017 Net Operating Loss Carryforward” equals “Municipal Taxable Income”.
 - (a) “Income” is defined in Section 171.02(14) of this Chapter.
 - (i) “Qualifying Wages” is defined in Section 171.02(34).
 - (ii) “Net profit” is included in “income”, and is defined in Section 171.02(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 171.02. "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 171.02(27).

- (b) "Exempt Income" is defined in Section 171.02(11) of this Chapter.
- (c) "Apportioned or situated to the Municipality as provided in Section 171.061 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 171.061(E).
- (d) "Allowable employee business expense deduction" as described in (20)(B) of Section 171.02 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 171.02(32) of this Chapter.

171.041 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 Commissioner 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 consecutive days in the Municipality. For purposes of this section, the State's contact period test or bright-line test and resulting determination have no bearing on municipal residency or domicile.

(C) All applicable factors are provided in Ohio Revised Code Section 718.012.

(Source: ORC 718.012)

171.042 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)

171.05 COLLECTION AT SOURCE; WITHHOLDING FROM QUALIFYING WAGES

(A) (1) Each employer, agent of an employer, or other payer located or doing business in the Municipality shall withhold from each employee an amount equal to the qualifying wages of the employee earned by the employee in the Municipality multiplied by the applicable rate of the Municipality's income tax, except for qualifying wages for which withholding is not required under section 171.051 of this Chapter or division (D) or (F) of this section. 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 wages to, or credits the qualifying wages to the benefit of, the employee.

(2) In addition to withholding the amounts required under division (A)(1) of this section, an employer, agent of an employer, or other payer may also deduct and withhold, on the request of an employee, taxes for the municipal corporation in which the employee

is a resident.

(B) (1) An employer, agent of an employer, or other payer shall remit to the Tax Commissioner 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, along with any report required by the Tax Commissioner to accompany such payment, according to the following schedule:

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

(b) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Commissioner 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, 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. Payment under division (B)(1)(b) of this section shall be made so that the payment is received by the Tax Commissioner not later than fifteen days after the last day of each month:---

(c) Taxes required to be deducted and withheld shall be remitted semimonthly to the Tax Commissioner if the total taxes deducted and withheld or required to be deducted on behalf of the Municipality in the preceding calendar year exceeded eleven thousand nine hundred ninety-nine dollars, 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 year exceeded one thousand dollars. The payment under division (B)(1)(c) of this section shall be made so that they payment is received by the Tax Commissioner not later than one of the following:

(i) If the taxes were deducted and withheld or required to be deducted and withheld during the first fifteen days of a month, the third banking day after the fifteenth day of that month;

(ii) If the taxes were deducted and withheld or required to be deducted and withheld after the fifteenth day of a month and before the first day of the immediately following month, the third banking day after the last day of that month.

(d) An employer, agent of an employer or other payer is required to make payment by electronic funds transfer to the Tax Commissioner of all taxes deducted and withheld on behalf of the employee for remittance to the Municipality 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 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. Once the threshold for remitting payment electronically for federal purposes has been met, any accrued municipal income tax withheld from employee qualifying wages earned within the Municipality shall be remitted to the Municipality at the

same time that the federal tax withholding payment is due.

- (C) 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 Commissioner. A return filed by an employer, agent, or other payer under this division shall be accepted by the Municipality as the return required of an 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, unless the Municipality requires all resident individual taxpayers to file a tax return under section 171.09 of this Chapter,
- (D) An employer, agent of an employer, or other payer is not required to withhold municipal 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.
- (E) (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.
- (F) Compensation deferred before June 26, 2003, is not subject to any municipal corporation income tax or municipal 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.
- (G) 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 Commissioner.
- (H) On or before the last day of February of each year, an employer shall file a Withholding Reconciliation Return with the Tax Commissioner listing 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, the amount of tax withheld, if any, from each such employee's qualifying wage, the total amount of qualifying wages paid to such employee during the preceding calendar year, 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, 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, and other information as may be required by the Tax Commissioner.
- (I) 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.
- (J) 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 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.

- (K) A Tax Commissioner 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.

(Source: ORC 718.03)

171.051 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 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 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 days in a calendar year. Services can "reasonably be expected by the employer to last more than twenty 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 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 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 171.05 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 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 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 171.02 of this Chapter. To determine whether an employer qualifies as a small employer for a taxable year, a Tax Commissioner may require the employer to provide the Tax Commissioner 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 Commissioner and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of section 171.05 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 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 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)

- (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 Commissioner 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 Commissioner. 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 Commissioner 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 Commissioner a copy of each information return issued under this division. The Commissioner 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 Commissioner showing that the amounts deducted and withheld and penalties and interest thereon have been paid;
- (b) A certificate from the Tax Commissioner 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 Commissioner 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 Commissioner. With the return, the video lottery sales agent shall remit electronically to the Tax Commissioner 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 Commissioner 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 Commissioner 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 Commissioner of the municipal corporation a copy of each information return issued under this division. The Tax Commissioner 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 Commissioner showing that the amounts deducted and withheld and penalties and interest thereon have been paid;
 - (2) A certificate from the Tax Commissioner 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 Commissioner 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 per cent 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 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 171.07 of this Chapter. This division applies only to the person for whom the amount is deducted and withheld.
- (J) The Tax Commissioner shall prescribe the forms of the receipts and returns required under this section.

(Source: ORC 718.031)

171.06 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 171.02(23).

- (ii) "Adjusted Federal Taxable Income" is defined in Section 171.02(1) of this Chapter.
- (2) "Exempt Income" is defined in Section 171.02(11) of this Chapter.
- (3) "Apportionment" means the apportionment as determined by Section 171.061 of this Chapter.
- (4) "Pre-2017 Net Operating Loss Carryforward" is defined in Section 171.02(32) of this Chapter.

(Source: ORC 718.01)

171.061 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 171.051 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 Commissioner 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 Commissioner denies the request in an assessment issued within the period prescribed by division (A) of Section 171.19 of this Chapter.

(3) A Tax Commissioner 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 171.19 of this Chapter.

(4) Nothing in division (B) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a Tax Commissioner or otherwise agreed upon by both the Tax Commissioner 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 Commissioner 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 Commissioner makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Commissioner'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 situated to a municipal corporation as follows:

(1) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in a municipal corporation if, regardless of where title passes, the property meets any 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.

(c) The property is shipped from a place within the municipal corporation to purchasers outside the municipal corporation, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(2) Gross receipts from the sale of services shall be situated 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 situated 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 situated to the municipal corporation.

(5) Gross receipts from rents and royalties from tangible personal property shall be situated 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 tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides.

A municipal corporation shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated 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 situated 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 a municipal corporation based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the municipal corporation 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 a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. 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 171.08 of this Chapter.

(G) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (11)(L) and (34)(A)(iv) of Section 171.02 of this Chapter, by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation 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.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to a municipal corporation under this section.

(H) 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.

(Source: ORC 718.02)

(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 Commissioner. The Tax Commissioner 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.

(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 Commissioner 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 Commissioner 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 171.02(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 171.02 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 per cent 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 171.061 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 situated 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 171.061 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 situated 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 per cent 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 171.061 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 situated 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 171.061 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)

171.07 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 a municipal corporation's income tax for the current taxable year.

(2) "Tax liability" means the total taxes due to a municipal corporation 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 Commissioner, if the amount payable as estimated taxes is at least two hundred dollars. For the purposes of this section:

(a) Taxes withheld 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. If the taxpayer establishes the dates on which all amounts were actually withheld, the amounts withheld 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.

(c) A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Commissioner.

(d) Taxes withheld by a casino operator or by a lottery sales agent under section 718.031 of the Ohio Revised Code are deemed to be paid to the municipal corporation for which the taxes were withheld on the date the taxes are withheld from the taxpayer's winnings.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes.

(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 171.09 of this

Chapter or on or before the fifteenth 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 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 Commissioner, 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 day of the fourth month after the beginning of the taxable year, twenty-two and one-half per cent of the tax liability for the taxable year;

(b) On or before the fifteenth day of the sixth month after the beginning of the taxable year, forty-five per cent 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 per cent of the tax liability for the taxable year;

(d) On or before the fifteenth day of the twelfth month of the taxable year, ninety per cent of the tax liability for the taxable year.

(2) A taxpayer may amend a declaration under rules prescribed by the Tax Commissioner. 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. The amended declaration must be filed on the next applicable due date as outlined in (C)(1)(a) through (d) of this section.

(3) On or before the fifteenth 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 171.09 of this Chapter.

(a) For taxpayers who are individuals, or who are not individuals and are reporting and filing on a calendar year basis, the annual tax return is due on the same date as the filing of the federal tax return, unless extended pursuant to division (G) of section 5747.08 of the Revised Code.

(b) For taxpayers who are not individuals, and are reporting and filing on a fiscal year basis or any period other than a calendar year, the annual return is due on the fifteenth day of the fourth month following the end of the taxable year or period.

(4) An amended declaration is required whenever the taxpayer's estimated tax liability changes during the taxable year. A change in estimated tax liability may either increase or decrease the estimated tax liability for the taxable year.

(D) (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to section 171.10 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 per cent 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 per cent 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 per cent 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 per cent 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 per cent 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 per cent 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 XXX.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.

(F) A Tax Commissioner may waive the requirement for filing a declaration of estimated taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.

(Source: 718.08)

171.08 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

It is the intent of this section that a taxpayer, subject to tax in more than one municipality on the same income, who has complied with the provisions hereof shall not be required by this chapter to pay a total municipal income tax on such income greater than the tax imposed at the higher rate.

Accordingly, notwithstanding any other provisions of this chapter:

(a) When a resident of Sylvania is subject to and has paid or has acknowledged liability for, a municipal income tax in another municipality on the same income taxable under this chapter and such other municipality does not allow a credit to its nonresidents, such Sylvania resident may claim a credit of the amount of such tax paid to the other municipality but not in excess of the tax imposed by this Chapter. The taxpayer claiming such credit must attach proof of the amount paid to another municipality to the tax return.

(b) If the tax due such other municipality has been paid to or withheld in such other municipality, a resident of Sylvania may claim credit for and assign Sylvania any claim for refund to which he may be entitled from such other municipality. In the event an amount is not received by Sylvania equal to such credit claimed by reason of tax payments made to, or withheld in such other municipality, then the taxpayer shall be liable to Sylvania for an amount by which the claimed credit exceeds the amount recovered on such assignment by Sylvania, together with penalty and interest. If

satisfactory evidence is offered, however, that the taxpayer is entitled to the claim covered by the assignment, such taxpayer shall not be deprived of credit therefor because of fault or neglect on the part of either municipality.

(c) Assignment of any claim for refund to which a Sylvania resident may be entitled from another municipality shall be tentatively accepted as payment of that portion of the Sylvania income tax represented by such assignment; provided that an overpayment resulting from the credit allowed by reason of such assignment shall not be refunded until such assignment has been remitted to Sylvania by such other municipality.

(d) The credits provided for shall not be allowed unless the same are claimed in a timely return or form acceptable to, and filed with the Commissioner. In the event a taxpayer fails, neglects or refuses to file such timely return or form he shall not be entitled to such credit and shall be liable for the full amount of tax assessed by this chapter, together with such interest and penalties, both civil and criminal, as are prescribed in this chapter.

(e) No credit shall be given for any tax paid to a school district.
(Ord. 84-2004. Passed 10-18-2004.)

171.081 REFUNDABLE CREDIT FOR QUALIFYING LOSS

(A) As used in this section:

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

(2) (a) Except as provided in division (A)(2)(b) of this section, "qualifying loss" means the excess, if any, of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan over the total amount of income the taxpayer has recognized for federal income tax purposes for all taxable years on a cumulative basis as compensation with respect to the taxpayer's receipt of money and property attributable to distributions in connection with the nonqualified deferred compensation plan.

(b) If, for one or more taxable years, the taxpayer has not paid to one or more municipal corporations income tax imposed on the entire amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan, then the "qualifying loss" is the product of the amount resulting from the calculation described in division (A)(2)(a) of this section computed without regard to division (A)(2)(b) of this section and a fraction the numerator of which is the portion of such compensation on which the taxpayer has paid income tax to one or more municipal corporations and the denominator of which is the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(c) With respect to a 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.

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

- (B) (1) Except as provided in division (D) of this section, a refundable credit shall be allowed against the income tax imposed by a municipal corporation for each qualifying loss sustained by a taxpayer during the taxable year. The amount of the credit shall be equal to the product of the qualifying loss and the qualifying tax rate.
- (2) A taxpayer shall claim the credit allowed under this section from each municipal corporation to which the taxpayer paid municipal income tax with respect to the nonqualified deferred compensation plan in one or more taxable years.
- (3) If a taxpayer has paid tax to more than one municipal corporation 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.
- (4) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to a municipal corporation for all taxable years with respect to the nonqualified deferred compensation plan.
- (C) (1) For purposes of this section, municipal corporation income tax that has been withheld with respect to a nonqualified deferred compensation plan shall be considered to have been paid by the taxpayer with respect to the nonqualified deferred compensation plan.
- (2) Any municipal income tax that has been refunded or otherwise credited for the benefit of the taxpayer with respect to a nonqualified deferred compensation plan shall not be considered to have been paid to the municipal corporation by the taxpayer.
- (D) The credit allowed under this section is allowed only to the extent the taxpayer's qualifying loss is attributable to:
- (1) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or
- (2) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

(Source: ORC 718.021)

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

A 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 171.08 of this Chapter.

(Source: ORC 718.16)

171.083 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 171.095 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 171.095, 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 171.095 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 171.08 of this Chapter regarding any limitation on credit shall prevail.

(Source: ORC 718.121)

171.09 RETURN AND PAYMENT OF TAX

(A) (1) An annual return with respect to the income tax levied on Municipal Taxable Income by the Municipality shall be completed and filed by every taxpayer for any taxable year for which the taxpayer is subject to the tax, regardless of whether or not income tax is due.

(2) The Tax Commissioner shall accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer located in the Municipality under subsection 171.05(C) 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.

(3) All resident individual taxpayers shall file an annual municipal income tax return with the Municipality, regardless of income or liability.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, Commissioner, 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. Such duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual shall provide, with the filing of the return, appropriate documentation to support that they are authorized to file a return or notice on behalf of the taxpayer. This notice shall include any legally binding authorizations, and contact information including name, address, and phone number of the duly authorized agent, guardian, conservator, fiduciary, or other person.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the

fiduciary of the estate or trust. Such fiduciary shall provide, with the filing of the return, appropriate documentation to support that they are authorized to file a return or notice on behalf of the taxpayer. This notice shall include any legally binding authorizations, and contact information including name, address, and phone number of the fiduciary.

(E) No municipal corporation shall deny spouses the ability 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) A taxpayer who is an individual is required to include, with each annual return, amended return, or request for refund required under this section, copies of only 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 IT 1040; 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. 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 Commissioner unless the Tax Commissioner requests such copies after the return has been filed.

(3) A taxpayer that is not an individual is required 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 Commissioner at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio business gateway or a portal provided by Municipality. The department of taxation shall publish a method of electronically submitting the documents required under this division through the Ohio business gateway on or before January 1, 2016. The department shall transmit all documents submitted electronically under this division to the appropriate Tax Commissioner.

(5) After a taxpayer files a tax return, the Tax Commissioner shall 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 Commissioner.

(6) Any other 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 shall also be included to avoid delay in processing, or disallowance by the Tax Commissioner of undocumented credits or losses.

(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 Commissioner 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 Commissioner or on generic forms, together with remittance made payable to the Municipality or Tax Commissioner.

(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 Commissioner on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year or period. The taxpayer shall complete and file the return or notice on forms prescribed by the tax Commissioner or on generic forms, together with remittance made payable to the Municipality or Tax Commissioner.

(c) In the case of individual income tax return required to be filed by an individual, and net profit income tax return required to be filed by a taxpayer who is not an individual, no remittance is required if the amount shown to be due is ten dollars or less.

(2) If the Tax Commissioner considers it necessary in order to ensure the payment of the tax imposed by the Municipality in accordance with this chapter, the Tax Commissioner 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.

(3) With respect to taxpayers to whom Section 171.091 of this Chapter applies, to the extent that any provision in this division conflicts with any provision in Section 171.091 of this Chapter, the provision in Section 171.091 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 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.

(I) This division shall not apply to payments required to be made under division (B)(1)(b) or (c) of Section 171.05 of this Chapter.

(1) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that to the Tax Commissioner or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of 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) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Commissioner for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. For purposes of this section, "submitted the payment" means the date which the taxpayer has designated for the delivery of payment, which may or may not be the same date as the date the payment was initiated by the taxpayer.

(J) The amounts withheld for the Municipality by an employer, the agent of an employer, or other payer as described in section 171.05 of this Chapter shall be allowed to the recipient of the compensation as credits against payment of the tax imposed on the recipient 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 Commissioner about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the Tax Commissioner to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the Tax Commissioner with information that is missing from the return, to contact the Tax Commissioner for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the Tax Commissioner and has shown to the preparer or other person. Authorization by the taxpayer of another person to communicate with the Tax Commissioner about matters pertaining to the return does not preclude the Tax Commissioner from contacting the taxpayer regarding such matters.

(L) The Tax Commissioner 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 adopted by the Municipality or Tax Commissioner, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this Chapter and of the Municipality's Ordinance or resolution 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 Commissioner 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 171.051 of this chapter.

(2) A person may notify a Tax Commissioner 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 Commissioner 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 Commissioner shall not require the person to file any tax return for the taxable year unless the tax Commissioner 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 Commissioner for the taxable year. Nothing in division (N) of this section prohibits the Tax Commissioner from performing an audit of the person.

(Source: ORC 718.05)

171.091 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 Commissioner 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 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 Commissioner considers necessary to demonstrate eligibility for the extension.
- (B) (1) If the Tax Commissioner ascertains that an applicant is qualified for an extension under this section, the Tax Commissioner 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. Except as provided in division (B)(3) of this section, the Tax Commissioner may prescribe such contract terms as the Tax Commissioner considers appropriate.
- (2) If the Tax Commissioner ascertains 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 Commissioner 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. 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 the payment of which 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 Commissioner shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Commissioner 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.

(Source: ORC 718.052)

171.092 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.
- (D) The use of the Ohio Business Gateway by municipal corporations, taxpayers, or other persons does not affect the legal rights of municipalities or taxpayers as otherwise permitted by law. The State of Ohio shall not be a party to the administration of municipal income taxes or to an appeal of a municipal income tax matter, except as otherwise specifically provided by law.
- (E) Nothing in this section shall be construed as limiting or removing the authority of any municipal corporation to administer, audit, and enforce the provisions of its municipal income tax.

(Source: ORC 718.051)

171.093 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 Commissioner 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 Commissioner on or before the date the municipal income tax return is due, the tax Commissioner 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 Commissioner 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)

171.094 AMENDED RETURNS

- (A)
 - (1) A taxpayer shall file an amended return with the Tax Commissioner in such form as the Tax Commissioner 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 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 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 Commissioner 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 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 171.19 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 section 171.19 of this Chapter 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 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 171.095 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)

171.095 REFUNDS

(A) Upon receipt of a request for a refund, the Tax Commissioner 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;

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

(B) (1) Except as otherwise provided in this chapter, returns setting forth a request for refund shall be filed with the Tax Commissioner, 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 Commissioner 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 Commissioner 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 Commissioner denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Commissioner 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 171.18 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 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 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 days after the final filing date of the annual return or 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 171.10 of this Chapter.
- (E) As used in this section, "withholding tax" has the same meaning as in section 171.10 of this Chapter.

(Source: ORC 718.19.)

171.10 PENALTY, INTEREST, FEES, AND CHARGES

- (A) As used in this section:
- (1) "Applicable law" means this chapter, 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 a municipal income tax.
 - (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 a municipal corporation 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 per cent, plus five per cent. 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 a Tax Commissioner or municipal corporation 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 for taxable years beginning 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 this Municipality.

(C) The Municipality shall impose on a taxpayer, employer, any agent of the employer, and any other payer, and will attempt to collect, the interest amounts and penalties prescribed in this section when the taxpayer, employer, any agent of the employer, or any other payer for any reason fails, in whole or in part, to make to the Municipality 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.

(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. This imposition of interest shall be assessed per month, or fraction of a month.

(2) With respect to unpaid income tax and unpaid estimated income tax, a penalty equal to fifteen percent of the amount not timely paid shall be imposed.

(3) With respect to any unpaid withholding tax, a penalty equal to fifty percent of the amount not timely paid shall be imposed.

(4) With respect to returns other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars (\$25.00) for each failure to timely file each return during which the return remains unfiled if there is unpaid tax liability to the municipality. The penalty shall not exceed a total of one hundred fifty dollars (\$150.00) in assessed penalty for each failure to timely file a return. However, if no tax is due, there shall be no penalty assessed for failing to file a tax return by the due date.

(D) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the Municipality shall not impose, seek to collect, or collect any penalty, amount of interest, charges or additional fees not described in this section.

- (E) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the Municipality shall not refund or credit any penalty, amount of interest, charges, or additional fees that were properly imposed or collected before January 1, 2016.
- (F) The Tax Commissioner may, in the Tax Commissioner's sole discretion, abate or partially abate penalties or interest imposed under this section when the Tax Commissioner deems such abatement or partial abatement to be appropriate. Such abatement or partial abatement shall be properly documented and maintained on the record of the taxpayer who received benefit of such abatement or partial abatement.
- (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.

(Source: ORC 718.27)

171.11 AUDIT

(A) At or before the commencement of an audit, as defined in Section 171.02(3) of this Chapter, the Tax Commissioner shall provide to the taxpayer a written description of the roles of the Tax Commissioner 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 Commissioner shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Commissioner 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 Commissioner, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Commissioner 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 Commissioner. If a taxpayer has not submitted such a form, the Tax Commissioner may accept other evidence, as the Tax Commissioner 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 Commissioner 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 Commissioner fails to substantially comply with the provisions of this section, the Tax Commissioner, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest arising from the audit.

(Source: ORC 718.36)

171.12 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)

171.13 AUTHORITY OF TAX COMMISSIONER; ADMINISTRATIVE POWERS OF THE TAX COMMISSIONER

The Tax Commissioner 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 Commissioner only in connection with the performance of the duties respectively assigned to the Tax Commissioner 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 Commissioner may investigate any claim of overpayment and make a written statement of the Tax Commissioner's findings, and, if the Tax Commissioner 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 171.061 of this Chapter;
- (G) Make all tax findings, determinations, computations, assessments and orders the Tax Commissioner is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Commissioner's own motion, review, redetermine, or correct any tax findings, determinations, computations, assessments or orders the Tax Commissioner has made, but the Tax Commissioner shall not review,

redetermine, or correct any tax finding, determination, computation, assessment or order which the Tax Commissioner 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 171.05 of this Chapter.

(Source: ORC 718.24)

171.131 **AUTHORITY OF TAX COMMISSIONER; 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 Commissioner 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 Commissioner may require.
- (C) The Tax Commissioner'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 Commissioner 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 Commissioner 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 Commissioner shall preclude consideration of a payment-over-time agreement.

(Source: 718.28)

171.132 **AUTHORITY OF TAX COMMISSIONER; RIGHT TO EXAMINE**

- (A) The Tax Commissioner, 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 Commissioner 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 Commissioner 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 Commissioner, 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 Commissioner believes is subject to, the provisions of this Chapter shall be open to the Tax Commissioner'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 Commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Commissioner of a municipal corporation may require any person, by notice served on that person, to keep such records as the Tax Commissioner 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 Commissioner may examine under oath any person that the Tax Commissioner 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 Commissioner 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 Commissioner 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)

171.133 **AUTHORITY OF TAX COMMISSIONER; REQUIRING IDENTIFYING INFORMATION**

- (A) The Tax Commissioner may require any person filing a tax document with the Tax Commissioner 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 Commissioner. A person required by the Tax Commissioner to provide identifying information that has experienced any change with respect to that information shall notify the Tax Commissioner of the change before, or upon, filing the next tax document requiring the identifying information.

- (B) (1) If the Tax Commissioner makes a request for identifying information and the Tax Commissioner does not receive valid identifying information within thirty days of making the request, nothing in this chapter prohibits the Tax Commissioner from imposing a penalty upon the person to whom the request was directed pursuant to section 171.10 of this Chapter, in addition to any applicable penalty described in section 171.99 of this Chapter.
- (2) If a person required by the Tax Commissioner to provide identifying information does not notify the Tax Commissioner of a change with respect to that information as required under division (A) of this section within thirty days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Commissioner from imposing a penalty pursuant to section 171.10 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 171.99 of this Chapter for a violation of 171.15 of this Chapter, and any other penalties that may be imposed by the Tax Commissioner by law.

(Source: ORC 718.26)

171.14 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 Commissioner 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 Commissioners 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)

171.15 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 Commissioner, 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 Commissioner.

(Source: ORC 718.35)

171.16 OPINION OF THE TAX COMMISSIONER

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

(B) A taxpayer may submit a written request for an opinion of the Tax Commissioner 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 Commissioner shall be an "opinion of the Tax Commissioner" and shall bind the Tax Commissioner, 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 Commissioner's response is signed by the Tax Commissioner and designated as an "opinion of the Tax Commissioner."

(C) An opinion of the Tax Commissioner 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 Commissioner'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 Commissioner 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 Commissioner;

(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 Commissioner 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 171.15 of this Chapter.

- (E) If a Tax Commissioner 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 Commissioner may refuse to offer an opinion on any request received under this section.
- (G) This section binds a Tax Commissioner only with respect to opinions of the Tax Commissioner issued on or after January 1, 2016.
- (H) An opinion of a Tax Commissioner binds that Tax Commissioner only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Commissioner of any other municipal corporation.
- (I) A Tax Commissioner 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 Commissioner has removed all information that identifies the taxpayer and any other parties involved in the activity or transaction.
- (J) An opinion of the Tax Commissioner issued under this section or a refusal to offer an opinion under subsection (F) may not be appealed.

(Source: ORC 718.38)

171.17 ASSESSMENT; APPEAL BASED ON PRESUMPTION OF DELIVERY

- (A)
 - (1) The Tax Commissioner 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 Commissioner 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 Commissioner 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 days after the receipt of service. The delivery of an assessment of the Tax Commissioner 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 Commissioner 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 Commissioner 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 per cent, 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 days after the initial contact by the Tax Commissioner or other municipal official, or the designee of either, with the person. Nothing in this division prevents the Tax Commissioner 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)

171.18 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 with 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 Commissioner 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 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, fee, or reimbursement of expenses for service on the board.
- (9) A member of a Local Board of Tax Review shall not be appointed to or serve on another such board simultaneously.
- (B) Whenever a Tax Commissioner issues an assessment, the Tax Commissioner 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 days after the taxpayer receives the assessment.
- (D) The Local Board of Tax Review shall schedule a hearing to be held within 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 days after the first day of the hearing unless the parties agree otherwise.
- (E) The board may affirm, reverse, or modify the Tax Commissioner's assessment or any part of that assessment. The board shall issue a final determination on the appeal within ninety 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 days after issuing the final determination. The taxpayer or the Tax Commissioner 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 Commissioner. 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)

171.19 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 Commissioner 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 171.18 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 per cent 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 171.095 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 Commissioner, upon an appeal so filed or pursuant to a final determination of the Local Board of Tax Review created under Section 171.18 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 171.095 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)

171.20 ADOPTION OF RULES

- (A) Pursuant to Section 718.30 of the Revised Code, the Municipality, pursuant to this Chapter, grants authority to the Tax Commissioner, 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.

(Source: ORC 718.30)

171.21 ALLOCATION OF FUNDS

(a) The one percent (1%) funds collected under the provisions of this chapter shall be used, applied and appropriated for the following purposes only, and in the following order:

- (1) To the payment of all costs of collecting the taxes levied by this chapter and the expense of administering and enforcing the provisions thereof, including the payment of refunds and making of reciprocity payments to other municipalities in accordance herewith.
 - (2) To the General Fund of the city an amount equal to the cost of providing garbage and refuse collection disposal, provided, however, that such net amount shall be limited to the difference between the total cost of such service and the amount generated by the refuse collection and disposal fee set forth in Section 941.02(a).
 - (3) To the General Fund of the City an amount not to exceed Twenty-Five Percent (25%) of the year's net collection annually based on the previous year's net collection but in no event less than thirteen thousand three hundred dollars (\$13,300) annually to defray part of the cost of operating and maintaining the Division of Police and improving the protection of life and property; provided, however, for the calendar year of 1983 and thereafter the one percent (1%) funds collected under the provisions of this chapter and allocated under this subsection (a)(3) shall be used, applied and appropriated as follows: if required, to the General Fund of the City an amount not to exceed ten percent (10%) of the year's net collection annually based on the previous year's net collection to defray part of the cost of operating and maintaining the Division of Police and improving the protection of life and property.
 - (4) Any costs of preparing and amending a Charter.
 - (5) The remainder of the one percent (1%) funds collected under the provisions of this chapter shall be used, applied and appropriated for the following purposes only and in the following order:
 - (a) Eight Percent (8%) to the Capital Improvement Fund;
 - (b) Sixty-Seven Percent (67%) to the Income Tax Fund.
- (b) The one-half percent (1/2%) funds collected under the provisions of this chapter shall be allocated as follows:
- (a) Twenty-Five Percent (25%) to the General Fund;
 - (b) Eight Percent (8%) to the Capital Improvement Fund;
 - (c) Sixty-Seven Percent (67%) to the Income Tax Fund.
- (c) For the accomplishments and furtherance of all or any of the purposes specified in subsections (a)(2), (a)(4), (a)(5) and (b) hereof, Council may from time to time create and establish such funds and appropriate moneys collected under the provisions of this chapter at

such times and in such amounts as it may deem necessary or expedient and in the public interest. (Ord. _____-2015. Passed _____-2015.)

171.22 INFORMATION ON RENTAL OR LEASED PROPERTY

(a) On or before October 1, 1982, all owners of rental or leased property located within the City who, pursuant to a rental or lease agreement, rent or lease such property to tenants for use as residential premises, shall file with the Commissioner of Taxation a report containing the names and address of each such occupying tenant.

(b) Commencing October 1, 1982, and thereafter, within thirty days after a new tenant occupies rental or leased property within the City for use as residential premises, all owners of such property shall file with the Commissioner of Taxation a report containing the names and addresses of each such occupying tenant.

(c) Commencing October 1, 1982, and thereafter, within thirty days after a tenant vacates rental or leased property within the City, the owner of such property shall file with the Commissioner of Taxation a report containing the name of the vacating tenant, the date on which the premises were vacated, and the forwarding address of the vacating tenant, if known.

(d) As used in this section:

(1) "Tenant" means a person entitled under a rental or lease agreement to the use and occupancy of residential premises to the exclusion of others.

(2) "Residential premises" means a dwelling unit for residential use and occupancy and the structure of which it is a part, the facilities and appurtenances therein, and the grounds, areas and facilities for the use of tenants generally or the use of which is promised tenant. "Residential premises" does not include:

A. Prisons, jails, workhouses and other places of incarceration or correction, including halfway houses or residential arrangement which are used or occupied as a requirement of probation or parole;

B. Hospitals and similar institutions with the primary purpose of providing medical services and "homes" licensed pursuant to Ohio R.C. Chapter 3721;

C. Tourist homes, hotels, motels and other similar facilities where circumstances indicate a transient occupancy;

D. Boarding schools, where the cost of room and board is included as part of the cost of tuition, but not college and university approved housing and private college and university dormitories;

E. Orphanages and similar institutions;

F. Farm residences furnished in connection with the rental of land of a minimum of two acres for production of agricultural products by one or more of the occupants;

G. Occupancy by owner of a condominium unit.

(3) "Rental or lease agreement" means any agreement or lease, written or oral, which establishes or modifies the terms, conditions, rules, regulations or any other provisions concerning the use and occupancy of residential premises by one of the parties.

(Ord. 84-2004. Passed 10-18-2004.)

171.97 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 171.19.

(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 171.09 as though the same were continuing.

171.98 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.

171.99 VIOLATIONS; PENALTY

- (A) Except as provided in division (B) of this section, whoever violates Section 171.15 of this Chapter, division (A) of Section 171.14 of this Chapter, or Section 171.05 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 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 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 171.14 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 second 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 171.05; or
 - (5) Neglect or refuse to withhold or remit municipal income tax from employees; or
 - (6) Refuse to permit the Tax Commissioner 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 Commissioner 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 Commissioner; or

(8) Refuse to disclose to the Tax Commissioner 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 Commissioner; 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 Commissioner 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 171.02, 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. 56 -2015

AMENDING THE CODIFIED ORDINANCES OF SYLVANIA, 1979, AS AMENDED, BY AMENDING CHAPTER 1187 – ARCHITECTURAL DISTRICTS; REPEALING CHAPTER 1152 – DESIGN REVIEW REGULATIONS; AND DECLARING AN EMERGENCY.

WHEREAS, Ordinance No. 65-2014, passed December 15, 2014, accepted the proposal of Poggemeyer Design Group to assist the City of Sylvania with the revision of its Zoning Code, Design Review Guidelines and updating its Zoning Map; and,

WHEREAS, since that time, representatives of Poggemeyer Design Group have met with the Directors of Law and Public Service as well as the City’s Zoning Administrator to prepare the proposed revision to Chapter 1187 – Architectural Districts; and,

WHEREAS, the Zoning and Annexation Committee met on August 17, 2015 and thereafter recommended that Chapter 1187 – Architectural Districts be amended as set forth on the attached “Exhibit A.”

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio, _____ members elected thereto concurring:

SECTION 1. That Chapter 1187 – Architectural Districts, of the Codified Ordinances of Sylvania, 1979, be, and the same hereby is, amended to read as set forth on “Exhibit A.”

SECTION 2. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 4. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that this ordinance must be immediately effective to provide for the revised regulations regarding architectural districts and to make necessary changes to the

Codified Ordinances. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015, as an emergency measure.

President of Council

APPROVED AS TO FORM:

Director of Law

ATTEST:

Clerk of Council

APPROVED:

Mayor

Date

CHAPTER 1187
Architectural Districts

1187.01 Purpose.	1187.08 General Standards for Review; Certificate of Appropriateness in the Downtown Architectural District and Gateway Architectural District.
1187.02 Three Architectural Districts as Overlay Zones.	1187.09 Historic Standards for Review; Certificate of Appropriateness in the Downtown Architectural District and Gateway Architectural District.
1187.03 Repair and Maintenance Exception.	1187.10 Certificate of Appropriateness Required for Demolition.
1187.04 Boundaries.	1187.11 Board of Architectural Review.
1187.05 Specific Requirements in the Neighborhood Character Architectural District.	
1187.06 Interpretation of Requirements in the Neighborhood Character Architectural District.	
1187.07 Specific Requirements in the Downtown Architectural District and Gateway Architectural District.	

1187.01 PURPOSE.

The purpose of the Architectural Districts are to maintain a high character of community development, to protect and preserve property, to promote the stability of property values and to protect the general community welfare by regulating the exterior architectural characteristics of structures in areas hereinafter defined. Standards and guidelines described herein help ensure that new development and redevelopment is compatible with existing urban form and local plans for enhancement of unique urban areas in the City. The Architectural Districts also help advance the planning goals expressed in the Sylvania Land Use Plan, Downtown Plan, Gateway District Plan, and related planning documents.

1187.02 THREE ARCHITECTURAL DISTRICTS AS OVERLAY ZONES.

There are three Architectural Districts that apply to specific areas in the City. The Neighborhood Character Architectural District is created to help maintain the distinctive appeal of older residential neighborhoods in and near downtown Sylvania. These residential areas are locally-significant with historic roots associated with the earliest days of the City of Sylvania. The Downtown Architectural District recognizes the unique character of downtown Sylvania and contains requirements to help ensure that new construction on infill lots, along with the renovation of existing buildings, will blend with the urban fabric and character of Downtown Sylvania. The Gateway Architectural District is established to draw attention to the importance of areas adjacent to the US 23 interchange. This general area serves to welcome visitors to the City of Sylvania and therefore it is essential to maintain a quality introductory environment that expresses a positive community image. The three Architectural Districts are overlay zoning districts. They include development standards and requirements that are in addition to those established by underlying zoning districts. All standards and regulations of the underlying zoning district apply, except where specifically modified or supplemented by provisions of these Architectural Districts.

1187.03 REPAIR AND MAINTENANCE EXCEPTION.

Nothing in this chapter shall be construed to prevent any ordinary repair or maintenance of an exterior architectural feature or any ordinary planting and landscaping.

1187.04 BOUNDARIES.

The boundaries of the three Architectural Districts are illustrated on the Official Zoning Map of the City of Sylvania.

1187.05 SPECIFIC REQUIREMENTS IN THE NEIGHBORHOOD CHARACTER ARCHITECTURAL DISTRICT.

In addition to requirements established within the underlying zoning district, the following additional requirements shall be met:

(a) Building Orientation: All construction and/or renovation of a principal structure must provide for a single principal entrance, and that principal entrance shall face a public street.

(b) Building Height: No new construction and/or renovation of a principal structure shall be constructed which is more than thirty percent (30%) above or below the average height of residences on the same block of land and on the same side of the street.

(c) Front Yard Average: All construction and/or renovation of a principal structure shall meet the required setbacks of the zoning district in which it is located. Further, no principal building, or addition thereto, may be located further away from the street right of way line than the average setback of all structures along the block.

(d) Building Materials: No less than 75 percent of the exterior building materials used for the construction and/or renovation of a principal structure shall be materials also found on the exterior of structures along the same block, and same side of the street.

(e) Lot Coverage: The proposed ratio of area occupied by principal and accessory buildings and lot area, may not exceed the average ratio of area occupied by principal and accessory buildings and lot area for all adjacent buildings by more than 1.25 times.

(f) Rooflines and Shapes: Roof shapes and rooflines must be generally compatible with other buildings and structures found along the same block. Where there is a dominant pattern of roof planes along a street, (such as roof planes generally parallel to the right-of-way line, perpendicular to the right-of-way line, or a certain combination of both) such pattern shall be similarly expressed in new construction and/or renovation. Similarly, roof pitches shall be similar to structures found along the same block.

(g) Lot combinations: To help preserve and protect the historic character of the neighborhood and the rhythm of building mass, lot combinations are discouraged. Whenever applications are made to construct a new principal structure, or add to an existing principal structure, on two or more separate or combined parcels, such an application shall be first reviewed by the Design Review Board. This review shall include consideration of proposed building mass and scale in the context of neighboring property. Plan approval may include conditions requiring measures to reduce the visual mass of the building to make it compatible with established residences.

(h) Garages: Attached garages may not occupy more than thirty percent (30%) of the total linear front façade distance facing the street. Detached garages also may not occupy more than thirty percent (30%) of the total linear façade distance facing the street, unless located wholly behind the main building.

1187.06 INTERPRETATION OF REQUIREMENTS IN THE NEIGHBORHOOD CHARACTER ARCHITECTURAL DISTRICT.

Any questions of interpretation of the requirements associated with the Neighborhood Character Architectural District listed above shall be referred to the Board of Architectural Review for a determination.

1187.07 SPECIFIC REQUIREMENTS IN THE DOWNTOWN ARCHITECTURAL DISTRICT AND GATEWAY ARCHITECTURAL DISTRICT.

Whenever a structure within the Downtown Architectural District or Gateway Architectural Districts is proposed to be constructed or erected, or whenever an existing structure within the Downtown Architectural District or Gateway Architectural District is proposed to be altered, reconstructed, enlarged or remodeled, such that it involves the exterior design, material, finish grade line, major landscaping or orientation of the structure, an application for a Certificate of Appropriateness shall first be obtained. The application shall be accompanied by a line drawing indicating lot dimensions, size, shape, and dimensions of the structure, the location and orientation of the structure on the lot and the actual or proposed building setback lines. In addition, the application shall be accompanied by photos, illustrations and narrative material that describing the proposed design or change of design, use of materials, finish grade line, landscaping and orientation of the structure.

Upon receipt of an application for a Certificate of Appropriateness, which is accompanied by supporting material the application shall be referred to the Board of Architectural Review at its next regular meeting not more than thirty days from the date the application is filed. The Chairperson of the Board may also call a special meeting to consider such application. The Board shall consider and grant or deny the Certificate of Appropriateness within thirty days from the date of the filing of the application. The applicant may agree to extend this time period.

1187.08 GENERAL STANDARDS FOR REVIEW; CERTIFICATE OF APPROPRIATENESS IN THE DOWNTOWN ARCHITECTURAL DISTRICT AND GATEWAY ARCHITECTURAL DISTRICT.

The Board of Architectural Review, in deciding whether to issue a Certificate of Appropriateness, shall determine that the application under consideration promotes, preserves and enhances the architectural character of the community and would be consistent with the City of Sylvania's Architectural Review Guidelines. In conducting its review, the Board shall make examination of and give consideration to the elements of the application including, but not necessarily limited to:

- (a) Height.
- (b) Building massing, which shall include the relationship of the building width to its height and depth, and its relationship to the viewer's and pedestrian's visual perspective.
- (c) Window treatment, which shall include the size, shape and materials of the individual window units and the overall harmonious relationship of window openings.
- (d) Exterior detail and relationships, which shall include all projecting and receding elements of the exterior, including but not limited to, porches and overhangs and the horizontal or vertical expression which is conveyed by these elements.
- (e) Roof shape, which shall include type, form and materials.

- (f) Materials: texture and color, which shall include a consideration of material compatibility among various elements of the structure.
- (g) Compatibility of design and details, which shall include the appropriateness of the use of exterior design details.
- (h) Landscape design and plant materials, which shall include, in addition to requirements of this Zoning Ordinance, lighting and the use of landscape details to highlight architectural features or screen or soften undesirable views.
- (i) Pedestrian environment, which shall include the provision of features which enhance pedestrian movement and environment and which relate to the pedestrian's visual perspective.
- (j) Signage, which shall include the appropriateness of signage to the building.

1187.09 HISTORIC STANDARDS FOR REVIEW; CERTIFICATE OF APPROPRIATENESS IN THE DOWNTOWN ARCHITECTURAL DISTRICT AND GATEWAY ARCHITECTURAL DISTRICT.

When a historic property is involved (50 or more years old or older), The Board of Architectural Review shall consider the general standards listed above, along with the ten federal standards established by the Secretary of the U.S. Department of the Interior as follows as evaluative criteria. These are as follows:

- (a) Every reasonable effort shall be made to provide a compatible use for a property which requires minimal alteration of the building, structure, or site and its environment, or to use a property for its originally intended purpose.
- (b) The distinguishing original qualities or character of a building, structure, or site and its environment shall not be destroyed. The removal or alteration of any historic material or distinctive architectural features should be avoided when possible.
- (c) All buildings, structures, and sites shall be recognized as products of their own time. Alterations that have no historical basis and which seek to create an earlier appearance shall be discouraged.
- (d) Changes which may have taken place in the course of time are evidence of the history and development of a building, structure, or site and its environment. These changes that may have acquired significance shall be recognized and respected.
- (e) Distinctive stylistic features or examples of skilled craftsmanship which characterize a building, structure, or site shall be treated with sensitivity.
- (f) Deteriorated architectural features shall be repaired rather than replaced, whenever possible. In the event replacement is necessary, the new material should match the material being replaced in composition, design, color, texture, and other visual qualities. Repair or replacement of missing architectural features, should be substantiated by historic, physical or pictorial evidence rather than on conjectural designs or the availability of different elements from other building or structures.
- (g) The surface cleaning of structures shall be undertaken with the gentlest means possible. Sandblasting and other cleaning methods that will damage the historic building materials shall not be undertaken.
- (h) Every reasonable effort shall be made to protect and preserve archaeological resources affected by, or adjacent to, any project.
- (i) Contemporary design for alterations and additions to existing properties shall not be discouraged when such alterations and additions do not destroy significant historical,

architectural; or cultural materials, and such design is compatible with the size, scale, color, material and character of the property, neighborhood or environment.

(j) Whenever possible, new additions or alterations to structures shall be done in such a manner that if such additions or alterations were to be removed in the future, the essential form and integrity of the structure would be unimpaired.

(k) The Design Review Board shall also utilize the U.S. Secretary of Interior's Guidelines for Rehabilitating Historic Buildings in their review and deliberation.

1187.10 CERTIFICATE OF APPROPRIATENESS REQUIRED FOR DEMOLITION.

Along with requirements associated with Section 1103.022, whenever a structure is proposed to be demolished in the Downtown Architectural District or Gateway Architectural District, an application for a Certificate of Appropriateness shall be filed with the Zoning Administrator. The Board of Architectural Review shall review the proposed demolition in terms of grading, landscaping and other design treatment of the property once it has been removed.

1187.011 BOARD OF ARCHITECTURAL REVIEW.

The Municipal Planning Commission shall constitute the Board of Architectural Review for all purposes under this chapter. The Board of Architectural Review shall adopt its own rules of procedure and provide for regular and special meetings in order to carry out the purposes of this Chapter. During its inquiry and review, the Board of Architectural Review may request that the applicant provide additional information, sketches and data as it may reasonably require. It may call upon experts and specialists for testimony and opinion regarding the matters under examination. It may recommend to the applicant changes in the plans that it considers desirable and may accept a voluntary amendment to the application to include or reflect such changes. The Board of Architectural Review shall keep a record of its proceedings and shall append to the application copies of information, sketches and data needed to clearly describe any amendment to it.

When its review is concluded, the Board of Architectural Review will determine by a vote of its members, whether the Certificate of Appropriateness shall be approved or denied. If approved by a majority of its members, the Board of Architectural Review shall return the application and appended material to the Zoning Administrator with the instruction that the Certificate of Appropriateness be issued, provided all other requirements for a building permit are met as applicable. If not approved, the Board shall return the application and appended material to the Zoning Administrator with instructions that the certificate of appropriateness shall not be issued because the application did not meet the criteria and standards set forth herein. When an application is not approved, the Board of Architectural Review shall also provide specific information regarding how the submitted plans can be modified such that it could be considered to be consistent with the requirements of this Chapter.

(Ord. _____-2015. Passed _____-2015.)

“Exhibit A”

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NOTICE TO LEGISLATIVE AUTHORITY

OHIO DIVISION OF LIQUOR CONTROL
6606 TUSSING ROAD, P.O. BOX 4005
REYNOLDSBURG, OHIO 43068-9005
(614)644-2360 FAX(614)644-3166

TO

4290258		TRFO		JIMS PIZZA & MORE LLC DBA JIMS PIZZA & MORE 5127 S MAIN ST SYLVANIA OHIO 43560
PERMIT NUMBER		TYPE		
06	01	2015		
ISSUE DATE				
11	02	2015		
FILING DATE				
D5				
PERMIT CLASSES				
48	077	A	F15057	
TAX DISTRICT		RECEIPT NO.		

FROM 11/06/2015

6692876				PAPPOULIS LLC DBA PAPA GS PIZZA & GRILL 5127 S MAIN ST SYLVANIA OHIO 43560
PERMIT NUMBER		TYPE		
06	01	2015		
ISSUE DATE				
11	02	2015		
FILING DATE				
D5				
PERMIT CLASSES				
48	077			
TAX DISTRICT		RECEIPT NO.		



MAILED 11/06/2015

RESPONSES MUST BE POSTMARKED NO LATER THAN. 12/07/2015

IMPORTANT NOTICE

PLEASE COMPLETE AND RETURN THIS FORM TO THE DIVISION OF LIQUOR CONTROL
WHETHER OR NOT THERE IS A REQUEST FOR A HEARING.
REFER TO THIS NUMBER IN ALL INQUIRIES **A TRFO 4290258**

(TRANSACTION & NUMBER)

(MUST MARK ONE OF THE FOLLOWING)

WE REQUEST A HEARING ON THE ADVISABILITY OF ISSUING THE PERMIT AND REQUEST THAT
THE HEARING BE HELD IN OUR COUNTY SEAT. IN COLUMBUS.

WE DO NOT REQUEST A HEARING.

DID YOU MARK A BOX? IF NOT, THIS WILL BE CONSIDERED A LATE RESPONSE.

PLEASE SIGN BELOW AND MARK THE APPROPRIATE BOX INDICATING YOUR TITLE:

(Signature)

(Title)- Clerk of County Commissioner

(Date)

Clerk of City Council

Township Fiscal Officer

CLERK OF SYLVANIA CITY COUNCIL
6730 MONROE ST
SYLVANIA OHIO 43560

4290258 PERMIT NBR
JIMS PIZZA & MORE LLC
DBA JIMS PIZZA & MORE
5127 S MAIN ST
SYLVANIA OHIO 43560

EFTHIMIA MITSOPOULOS

11/04/2015 ACTIVE

PRESIDENT

MNMB5%V5%M

PA2-KEY = END SESSION,

CLEAR-KEY = END OPTION,

ENTER-KEY = TO CONTINUE

RESOLUTION NO. 11 - 2015

RE-APPOINTING JAMES BEATTIE TO THE BOARD OF TRUSTEES OF SYLVANIA AREA JOINT RECREATION DISTRICT (“SAJRD”) FOR A TERM EXPIRING DECEMBER 31, 2018; AND DECLARING AN EMERGENCY.

WHEREAS, Resolution No. 9-2010, passed January 19, 2010 appointed James Beattie to the Board of Trustees of Sylvania Area Joint Recreation District (“SAJRD”) for a term expiring December 31, 2012; and,

WHEREAS, Resolution No. 18-2012, passed December 3, 2012, re-appointed James Beattie to the SAJRD Board for a term expiring December 31, 2015; and,

WHEREAS, Mr. Beattie has expressed his interest in continuing to serve on the SAJRD Board of Trustees; and,

WHEREAS, Mr. Beattie has been a valuable asset to the SAJRD Board and should be re-appointed.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Sylvania, Lucas County, Ohio, _____ members elected thereto concurring:

SECTION 1. That James Beattie is hereby appointed to the Board of Trustees of Sylvania Area Joint Recreation District for a term expiring December 31, 2018.

SECTION 2. That the Clerk of Council be, and she hereby is, directed to certify a copy of this Resolution to Sylvania Area Joint Recreation District.

SECTION 3. It is hereby 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 of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. That the Clerk of Council is hereby directed to post a copy of this Resolution in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 5. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the reason that an open position on the Board of Trustees of the Sylvania Area Joint Recreation District required to be filled now so that said Board will be fully constituted at the earliest possible time. Provided this Resolution receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings: Yeas _____ Nays _____

Passed, _____, 2015 as an emergency measure.

President of Council

ATTEST:

Clerk of Council

APPROVED:

Mayor

Date

APPROVED AS TO FORM:

Director of Law

229



City Of Sylvania

OFFICE OF THE MAYOR
CRAIG A. STOUGH, MAYOR

December 4, 2015

TO THE MEMBERS OF SYLVANIA CITY COUNCIL:

RE: Re-Appointment to the Municipal Planning Commission

Dear Council Members:

Mr. Ken Marciniak has expressed his interest in continuing his service on the Municipal Planning Commission.

Mr. Marciniak has been a member of the Municipal Planning Commission and has demonstrated his active interest and commitment to Sylvania through his service to the community.

Therefore, I am pleased to announce the re-appointment of Mr. Ken Marciniak to the Municipal Planning Commission for a term commencing on January 1, 2016 and expiring on December 31, 2019, and request that you confirm this appointment.

Respectfully submitted,

Craig A. Stough
Mayor

CAS/lb

226



City Of Sylvania

OFFICE OF THE MAYOR
CRAIG A. STOUGH, MAYOR

December 4, 2015

TO THE MEMBERS OF SYLVANIA CITY COUNCIL:

RE: Re-Appointment to the Toledo Area Regional Transit Authority Board

Dear Council Members:

Mr. Kirk Ludwig has expressed an interest in continuing to serve as the City of Sylvania's representative on the Toledo Area Regional Transit Authority ("TARTA") Board.

Mr. Ludwig has been a member of the TARTA Board and has demonstrated his active interest and commitment to Sylvania through his service to the community.

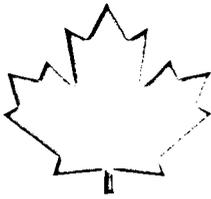
Therefore, I am pleased to announce the re-appointment of Mr. Ludwig for a three year term commencing January 1, 2016, to the Toledo Area Regional Transit Authority Board and request that you confirm this appointment.

Respectfully submitted,

Craig A. Stough
Mayor

CAS/lb

A



City Of Sylvania

SYLVANIA CITY COUNCIL
SHARON M. BUCHER, CLERK

To: Mayor Craig A. Stough and Members of City Council

From: Sharon Bucher, Clerk of Council

Certificate of Notice SUP-2-2015 St. Elias Orthodox Church

The undersigned Clerk of Council hereby certifies as follows:

- A. Thirty (30) days of time and place of public hearing was published in the Toledo Blade on October 23, 2015.
- B. Written notice of hearing was mailed by first class mail, twenty (20) or more days prior to the scheduled hearing date to all owners of property within, contiguous to, and directly across the street from the subject parcel or parcels, which owners, so notified, are listed as follows:

Owner

Property Address

Owner Address

See attached Listing (1 page)

Sharon Bucher

12/2/15

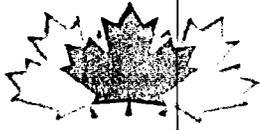
Clerk of Council

Date

SUP-2-2015

St. Elias Orthodox Church

Parcel #	St #.	StreetName	Owner	MailAddress	MailCity	MailState	MailZip
8216531	6261	Arrowhead Dr	PATRIARCA MINA RAE	6261 Arrowhead Dr.	Sylvania	OH	43560
8216534	6251	Arrowhead Dr	WINTERS DARYL E SR & RHONDA L	6251 Arrowhead Dr	Sylvania	OH	43560
8216537	6241	Arrowhead Dr	BURNS JAMES & THERESA A	6241 Arrowhead Dr	Sylvania	OH	43560
8216541	6231	Arrowhead Dr	VINES JAMES L & CINDY L	6231 Arrowhead Dr	Sylvania	OH	43560
8216544	6221	Arrowhead Dr	HORTON MARY A	6221 Arrowhead Dr	Sylvania	OH	43560
8216547	6211	Arrowhead Dr	BROOKS ANNE MARIE & NIGEL R	6211 Arrowhead Dr	Sylvania	OH	43560
8216551	6201	Arrowhead Dr	SULLIVAN LUKE C	6201 Arrowhead Dr	Sylvania	OH	43560
8216554	6155	Arrowhead Dr	SMITH HENRY W TRUSTEE	6155 Arrowhead Dr	Sylvania	OH	43560
8216557	6145	Arrowhead Dr	WALCZAK LINDA KAY	6145 Arrowhead Dr	Sylvania	OH	43560
8216561	6140	Arrowhead Dr	MICHELE M MACFARLANE	6140 Arrowhead Dr	Sylvania	OH	43560
8204021	5015	Harrow	FELL GREGORY J & AMY L	5015 Harroun Rd	Sylvania	OH	43560
7821624	4940	N Holland	NICHOLAS TOKLES & VINCENT PERNA, AN OHIO GENERAL PAR	4984 N Holland Sylvania	Sylvania	OH	43560
7821637	4935	Harrow	FOUR SHAMROCKS ENTERPRISES LLC	4935 Harroun	Sylvania	OH	43560
7851871	4906	Holland Sylvania	HARROUN OFFICE CENTER	1202 Conant	Maumee	OH	43537
7880001	6248	Sylvan Green	MARGIE E PARER	6248 Sylvan Green Rd	Sylvania	OH	43560
7880004	6232	Sylvan Green	NANNETTE L CREAMER	6232 Sylvan Green Rd	Sylvania	OH	43560
7880007	6220	Sylvan Green	JULIANNE W LOWRY	6220 Sylvan Green Rd	Sylvania	OH	43560
7880011	6206	Sylvan Green	ROSALEE V MATHEWS TR	6206 Sylvan Green Rd	Sylvania	OH	43560
7880014	6148	Sylvan Green	CHRISTOPHER W LEWALLEN	6148 Sylvan Green Rd	Sylvania	OH	43560



City of Sylvania

DIVISION OF TAXATION

CHRISTY M. GOLIS, COMMISSIONER OF TAXATION

December 1, 2015

Mayor Craig A. Stough and Members of Council
City of Sylvania
Sylvania, Ohio

Dear Mayor Stough and Council Members:

The monthly cash report from the Division of Taxation is as follows:

	Deposits	Refunds	Balance
November 30, 2015	\$771,715.33	\$16,634.68	\$755,080.65
November 30, 2014	\$688,319.67	\$12,976.12	\$675,343.55
Monthly Difference	\$83,395.66	\$3,658.56	\$79,737.10
Year to Date 2015	\$9,114,437.63	\$247,769.55	\$8,866,668.08
Year to Date 2014	\$8,780,232.04	\$236,866.80	\$8,543,365.24
Yearly Difference	\$334,205.59	\$10,902.75	\$323,302.84
			3.78%

Respectfully submitted,

Christy M. Golis
Tax Commissioner

c: Mr. Toby Schroyer, Finance Director

City of Sylvania

Bank Reconciliation

November 2015

C

CHECKBOOK BALANCE

Ending balance for Oct 2015 \$ 21,124,447.30

Add: Monthly Receipts 1,735,366.92

Subtotal \$ 22,859,814.22

Less: Monthly Disbursements 3,439,454.93

Ending balance for Nov 2015 \$ 19,420,359.29

Less:

Certificates of Deposit \$ (2,000,000.00)
 Star Ohio (77,042.01)
 Petty Cash (1) (2,050.00)
 Cemetery Savings (1,062.86)
 Toledo Community Fund (31,552.33)
 PNC MoneyMarket (1,028,379.03)
 Key Bank Securities (1,008,126.31)
 5/3rd Securities (5,864,537.03)
 SJS Account (3,455,229.45)
 Morgan Stanley Investment (2,030,783.03)
 Sylvania Township Bonds (565,000.00)
 \$ 3,356,597.24

Less:

Posting adj (3.40)
 Banking adj 0.10

\$ 3,356,593.94

(1)

Division of Public Service \$ 150.00
 Department of Finance 100.00
 Division of Water 600.00
 Division of Police 200.00
 Municipal Court 700.00
 Division of Taxation 150.00
 Division of Forestry 150.00

Petty Cash Balance \$ 2,050.00

BANK BALANCE

EOM 5/3rd Bank Balance \$ 3,660,946.09

Deposit in Transit 1,432.76

Subtotal \$ 3,662,378.85

Less: Outstanding Checks (2) 305,784.91

Adjusted Bank Balance \$ 3,356,593.94

(2)
 Oct Outstanding Checks \$ 374,779.72

Checks written this month 795,684.75

Subtotal \$ 1,170,464.47

Checks Cleared (864,679.56)

Nov Outstanding Checks \$ 305,784.91



Toby Schroyer
 Director of Finance, City of Sylvania