

# CODIFIED ORDINANCES OF SYLVANIA

## PART ONE - ADMINISTRATIVE CODE

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CODIFIED ORDINANCES OF SYLVANIA

PART ONE - ADMINISTRATIVE CODE

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TITLE ONE - General Provisions  
 Chap. 101. Codified Ordinances.  
 Chap. 103. Official Standards.  
 Chap. 105. Notice of Public Meetings.

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CHAPTER 101  
 Codified Ordinances

<p>101.01 Designation; citation; headings.          101.02 General definitions.          101.03 Rules of construction.          101.04 Revivor; effect of amendment or repeal.          101.05 Construction of section references.</p>	<p>101.06 Conflicting provisions.          101.07 Determination of legislative intent.          101.08 Severability.          101.99 General penalty.</p>
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CROSS REFERENCES

See sectional histories for similar State law  
 Codification in book form - see Ohio R.C. 731.23  
 Imprisonment until fine and costs are paid - see Ohio R.C.  
     1905.30, 2947.20  
 Ordinances and resolutions - see ADM. Ch. 123  
 Rules of construction for offenses and penalties - see GEN. OFF.  
     501.04  
 Statute of limitations on prosecutions - see GEN. OFF. 501.06

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101. 01 DESIGNATION; CITATION; HEADINGS.

(a) All ordinances of a permanent and general nature of the Municipality as revised, codified, rearranged, renumbered and consolidated into component codes, titles, chapters and sections shall be known and designated as the Codified Ordinances of Sylvania, 1979, for which designation "Codified Ordinances" may be substituted. Code, title, chapter and section headings do not constitute any part of the law as contained in the Codified Ordinances. (ORC 1.01)

(b) All references to codes, titles, chapters and sections are to such components of the Codified Ordinances unless otherwise specified. Any component code may be referred to and cited by its name, such as the "Traffic Code". Sections may be referred to and cited by the designation "Section" followed by the number, such as "Section 101.01".

#### 101.02 GENERAL DEFINITIONS.

As used in the Codified Ordinances, unless another definition is provided or the context otherwise requires:

- (a) "And" may be read "or", and "or" may be read "and", if the sense requires it. (ORC 1.02 (F))
- (b) "Another" when used to designate the owner of property which is the subject of an offense, includes not only natural persons but also every other owner of property. (ORC 1.02 (B))
- (c) "Bond" includes an undertaking and "undertaking" includes a bond. (ORC 1.02 (D), (E))
- (d) "Council" means the legislative authority of the Municipality.
- (e) "County" means Lucas County, Ohio.
- (f) "Keeper" or "proprietor" includes all persons, whether acting by themselves or as a servant, agent or employee.
- (g) "Land" or "real estate" includes rights and easements of an incorporeal nature. (ORC 701.01(F))
- (h) "Municipality" or "City" means the City of Sylvania, Ohio.
- (i) "Oath" includes affirmation and "swear" includes affirm. (ORC 1.59(B))
- (j) "Owner", when applied to property, includes any part owner, joint owner or tenant in common of the whole or part of such property.
- (k) "Person" includes an individual, corporation, business trust, estate, trust, partnership and association. (ORC 1.59(C))
- (l) "Premises", as applied to property, includes land and buildings.
- (m) "Property" means real and personal property. (ORC 1.59(E))  
"Personal property" includes all property except real.  
"Real property" includes lands, tenements and hereditaments.
- (n) "Public authority" includes boards of education; the Municipal, County, State or Federal government, its officers or an agency thereof; or any duly authorized public official.
- (o) "Public place" includes any street, sidewalk, park, cemetery, school yard, body of water or watercourse, public conveyance, or any other place for the sale of merchandise, public accommodation or amusement.
- (p) "Registered mail" includes certified mail and "certified mail" includes registered mail. (ORC 1.02 (G))
- (q) "Rule" includes regulation. (ORC 1.59(F))
- (r) "Sidewalk" means that portion of the street between the curb line and the adjacent property line intended for the use of pedestrians.
- (s) "This State" or "the State" means the State of Ohio. (ORC 1.59(G))
- (t) "Street" includes alleys, avenues, boulevards, lanes, roads, highways, viaducts and all other public thoroughfares within the Municipality.
- (u) "Tenant" or "occupant", as applied to premises, includes any person holding a written or oral lease, or who actually occupies the whole or any part of such premises, alone or with others.

- (v) "Whoever" includes all persons, natural and artificial; partners; principals, agents and employees; and all officials, public or private.  
(ORC 1.02(A))
- (w) "Written" or "in writing" includes any representation of words, letters, symbols or figures. This provision does not affect any law relating to signatures.  
(ORC 1.59(J))

101.03 RULES OF CONSTRUCTION.

(a) Common and Technical Usage. Words and phrases shall be read in context and construed according to the rules of grammar and common usage. Words and phrases that have acquired a technical or particular meaning, whether by legislative definition or otherwise, shall be construed accordingly. (ORC 1.42)

(b) Singular and Plural; Gender; Tense. As used in the Codified Ordinances, unless the context otherwise requires:

- (1) The singular includes the plural, and the plural includes the singular.
- (2) Words of one gender include the other genders.
- (3) Words in the present tense include the future. (ORC 1.43)

(c) Calendar; Computation of Time.

(1) Definitions.

- A. "Week" means seven consecutive days.
- B. "Year" means twelve consecutive months.  
(ORC 1.44)

(2) If a number of months is to be computed by counting the months from a particular day, the period ends on the same numerical day in the concluding month as the day of the month from which the computation is begun, unless there are not that many days in the concluding month, in which case the period ends on the last day of that month.  
(ORC 1.45)

(3) The time within which an act is required by law to be done shall be computed by excluding the first and including the last day, except that when the last day falls on Sunday or a legal holiday, then the act may be done on the next succeeding day which is not a Sunday or a legal holiday. When a public office, in which an act required by law is to be performed, is closed to the public for the entire day which constitutes the last day for doing such act or before its usual closing time on such day, then such act may be performed on the next succeeding day which is not a Sunday or a legal holiday. If any legal holiday falls on Sunday, the next succeeding day is a legal holiday. (ORC 1.14)

(4) When legislation is to take effect or become operative from and after a day named, no part of that day shall be included. (ORC 1.15)

(5) In all cases where the law shall require any act to be done in a reasonable time or reasonable notice to be given, such reasonable time or notice shall mean such time only as may be necessary for the prompt performance of such duty or compliance with such notice.

(d) Authority. When the law requires an act to be done which may by law as well be done by an agent as by the principal, such requirement shall be construed to include all such acts when done by an authorized agent.

(e) Joint Authority. All words purporting to give joint authority to three or more municipal officers or other persons shall be construed as giving such authority to a majority of such officers or other persons, unless it shall be otherwise expressly declared in the law giving the authority or inconsistent with State statute or Charter provisions.

(f) Exceptions. The rules of construction shall not apply to any law which shall contain any express provision excluding such construction, or when the subject matter or context of such law may be repugnant thereto.

#### 101.04 REVIVOR; EFFECT OF AMENDMENT OR REPEAL.

(a) The repeal of a repealing ordinance does not revive the ordinance originally repealed nor impair the effect of any saving clause therein. (ORC 1.57)

(b) An ordinance which is re-enacted or amended is intended to be a continuation of the prior ordinance and not a new enactment, so far as it is the same as the prior ordinance. (ORC 1.54)

(c) The re-enactment, amendment or repeal of an ordinance does not, except as provided in subsection (d) hereof:

- (1) Affect the prior operation of the ordinance or any prior action taken thereunder;
- (2) Affect any validation, cure, right, privilege, obligation or liability previously acquired, accrued, accorded or incurred thereunder;
- (3) Affect any violation thereof or penalty, forfeiture or punishment incurred in respect thereto, prior to the amendment or repeal;
- (4) Affect any investigation, proceeding or remedy in respect of any such privilege, obligation, liability, penalty, forfeiture or punishment; and the investigation, proceeding or remedy may be instituted, continued or enforced, and the penalty, forfeiture or punishment imposed, as if the ordinance had not been repealed or amended.

(d) If the penalty, forfeiture or punishment for any offense is reduced by a re-enactment or amendment of an ordinance, the penalty, forfeiture or punishment, if not already imposed, shall be imposed according to the ordinance as amended. (ORC 1.58)

#### 101.05 CONSTRUCTION OF SECTION REFERENCES.

(a) A reference to any portion of the Codified Ordinances applies to all re-enactments or amendments thereof. (ORC 1.55)

(b) If a section refers to a series of numbers or letters, the first and the last numbers or letters are included. (ORC 1.56)

(c) Wherever in a penalty section reference is made to a violation of a series of sections or of subsections of a section, such reference shall be construed to mean a violation of any section or subsection included in such reference.

References in the Codified Ordinances to action taken or authorized under designated sections of the Codified Ordinances include, in every case, action taken or authorized under the applicable legislative provision which is superseded by the Codified Ordinances. (ORC 1.23)

#### 101.06 CONFLICTING PROVISIONS.

(a) If there is a conflict between figures and words in expressing a number, the words govern. (ORC 1.46)

(b) If a general provision conflicts with a special or local provision, they shall be construed, if possible, so that effect is given to both. If the conflict between the provisions is irreconcilable, the special or local provision prevails as an exception to the general provision, unless the general provision is the later adoption and the manifest intent is that the general provision prevail. (ORC 1.51)

- (c) (1) If ordinances enacted at different meetings of Council are irreconcilable, the ordinance latest in date of enactment prevails.
- (2) If amendments to the same ordinance are enacted at different meetings of Council, one amendment without reference to another, the amendments are to be harmonized, if possible, so that effect may be given to each. If the amendments are substantively irreconcilable, the latest in date of enactment prevails. The fact that a later amendment restates language deleted by an earlier amendment, or fails to include language inserted by an earlier amendment, does not of itself make the amendments irreconcilable. Amendments are irreconcilable only when changes made by each cannot reasonably be put into simultaneous operation. (ORC 1.52)

#### 101.07 DETERMINATION OF LEGISLATIVE INTENT.

- (a) In enacting an ordinance, it is presumed that:
- (1) Compliance with the constitutions of the State and of the United States is intended;
  - (2) The entire ordinance is intended to be effective;
  - (3) A just and reasonable result is intended;
  - (4) A result feasible of execution is intended. (ORC 1.47)

(b) An ordinance is presumed to be prospective in its operation unless expressly made retrospective. (ORC 1.48)

- (c) If an ordinance is ambiguous, the court, in determining the intention of Council may consider among other matters:
- (1) The object sought to be attained;
  - (2) The circumstances under which the ordinance was enacted;
  - (3) The legislative history;

- (4) The common law or former legislative provisions, including laws upon the same or similar subjects;
- (5) The consequences of a particular construction;
- (6) The administrative construction of the ordinance. (ORC 1.49)

#### 101.08 SEVERABILITY.

If any provision of a section of the Codified Ordinances or the application thereof to any person or circumstance is held invalid, the invalidity does not affect the other provisions or applications of the section or related sections which can be given effect without the invalid provision or application, and to this end the provisions are severable.  
(ORC 1.50)

#### 101.99 GENERAL PENALTY.

Whenever, in the Codified Ordinances or in any ordinance of the Municipality, any act is prohibited or is made or declared to be unlawful or an offense or a misdemeanor, or whenever the doing of any act is required or the failure to do any act is declared to be unlawful, where no specific penalty is otherwise provided, whoever violates any such provision shall be punished by a fine not exceeding one hundred dollars (\$100.00). A separate offense shall be deemed committed each day during or on which a violation continues or occurs.



CHAPTER 103  
Official Standards

EDITOR'S NOTE: There are no sections in Chapter 103.  
This chapter has been established to provide a place for cross  
references and any future legislation.

CROSS REFERENCES

State standard of time - see Ohio R.C. 1.04  
State legal holidays - see Ohio R.C. 1.14, 5.20 et seq.  
State flag - see Ohio R.C. 5.01  
State bird - see Ohio R.C. 5.03  
State motto - see Ohio R.C. 5.06

CHAPTER 105  
Notice of Public Meetings

105.01	Purpose.	105.05	Notice to news media of special meetings.
105.02	Definitions.	105.06	Notification of discussion of specific types of public business.
105.03	Regular and organizational meetings.	105.07	Miscellaneous.
105.04	Special meetings.		

CROSS REFERENCES

Council meetings - see Chtr. Art. III, §9.0, ADM. 111.01(a)  
Meetings of public bodies to be open - see Ohio R.C. 121.22

105.01 PURPOSE.

The following additional rules of Council, pursuant to Ohio R.C. 121.22(F) are for the purposes of:

- (a) Establishing a reasonable method for any person to determine the time and place of all regularly scheduled meetings, and the time, place and purpose of all special meetings;
- (b) Making provisions for giving advance notice of special meetings to the news media that have requested notification; and
- (c) Making provisions for persons to request and obtain reasonable advance notification of all meetings at which any specific type of public business is to be discussed.

These rules apply to each municipal body of the City, as defined in Section 105.02, and are in addition to any other rules of Council and in addition to any applicable legal requirements as to notices to members of a municipal body or to others in connection with specific meetings or specific subject matters; provided, however, duplicate notices shall not be required. (Ord. 46-76. Passed 7-19-76.)

105.02 DEFINITIONS.

As used in this chapter:

- (a) "Clerk" means the Clerk of the Municipality of Sylvania, Ohio.
- (b) "Day" means calendar day.
- (c) "Meeting" means any prearranged discussion of the public business of the municipal body by a majority of the members of the municipal body.
- (d) "Municipal body" means each of the following:
  - Council
  - Assessment Equalization Boards
  - Municipal Planning Commission
  - Board of Zoning Appeals
  - Civil Service Commission,

and committees of the above municipal bodies comprised of members of such bodies if such committees are comprised of a majority of the members of the main municipal body, or are decision-making committees.

- (e) "Oral notification" means notification given orally either in person or by telephone, directly to the person for whom such notification is intended, or by leaving an oral message for such person at the address, or if by telephone at the telephone number, of such person as shown on the records kept by the Clerk under this chapter.
- (f) "Post" means to post in an area accessible to the public during the usual business hours at the office of the Clerk and at such locations as Council may designate in a resolution adopted for such purpose and such locations so designated may be changed from time to time by resolution of Council. A notice identifying the locations at which notifications shall be posted pursuant to this chapter shall be published by the Clerk within ten calendar days after the adoption of this chapter.
- (g) "Published" means published once in a newspaper having a general circulation in the Municipality, as defined in Ohio R.C. 7.12, except that no portion of such newspaper need be printed in the Municipality. If at the time of any such publication there is no such newspaper of general circulation, then such publication shall be in a newspaper then determined by the Clerk to have the largest circulation in the Municipality.
- (h) "Special meeting" means a meeting which is neither a regular meeting nor an adjournment of a regular or special meeting to another time or day to consider items specifically stated on the original agenda of such regular or special meeting.
- (i) "Written notification" means notification in writing mailed, telegraphed or delivered to the address of the person for whom such notification is intended as shown on the records kept by the Clerk under this chapter, or in any way delivered to such person. If mailed, such notification shall be mailed by first-class mail, deposited in a U.S. Postal Service mailbox no later than the second day preceding the day of the meeting to which such notification refers, provided that at least one regular mail delivery day falls between the day of mailing and the day of such meeting.  
(Ord. 46-76. Passed 7-19-76.)

#### 105.03 REGULAR AND ORGANIZATIONAL MEETINGS.

(a) The Clerk shall post a statement of the time and place of regular meetings of each municipal body for each calendar year not later than the second day preceding the day of the first regular meeting, other than the organizational meeting, of the calendar year of that municipal body. The Clerk shall check at reasonable intervals to ensure that such statement remains so posted during such calendar year. If at any time during the calendar year the time or place of regular meetings, or of any regular meeting, is changed on a permanent or temporary basis, a statement of the time and place of such changed regular meetings shall be so posted by the Clerk at least twenty-four hours before the time of the first changed regular meeting.

(b) The Clerk shall post a statement of the time and place of any organizational meeting of a municipal body at least twenty-four hours before the time of such organizational meeting.

(c) Upon the adjournment of any regular or special meeting to another day, the Clerk shall promptly post notice of the time and place of such adjourned meeting. (Ord. 46-76. Passed 7-19-76.)

#### 105.04 SPECIAL MEETINGS.

(a) Except in the case of a special meeting referred to in subsection (d) of Section 105.05, the Clerk shall, no later than twenty-four hours before the time of a special meeting of a municipal body, post a statement of the time, place and purposes of such special meeting.

(b) The statement referred to in subsection (a) hereof and the notifications under Section 105.05 shall state such specific or general purpose then known to the Clerk to be intended to be considered at such special meeting and may state, as an additional general purpose, that any other business as may properly come before such municipal body at such meeting may be considered and acted upon. (Ord. 46-76. Passed 7-19-76.)

#### 105.05 NOTICE TO NEWS MEDIA OF SPECIAL MEETINGS.

(a) Any news medium organization that desires to be given advance notification of special meetings of a municipal body shall file with the Clerk a written request therefor. Except in the event of an emergency requiring immediate official action as referred to in subsection (d) hereof, a special meeting shall not be held unless at least twenty-four hours advance notice of the time, place and purposes of such special meeting is given to the news media that have requested such advance notification in accordance with subsection (b) hereof.

(b) News media requests for such advance notification of special meetings shall specify:

- (1) The municipal body that is the subject of such request;
- (2) The name of the medium;
- (3) The name and address of the person to whom written notifications to the medium may be mailed, telegraphed or delivered; and
- (4) The names, addresses and telephone numbers of at least two persons to either one of whom oral notifications to the medium may be given.

Any such request shall be effective for six months from the date of filing with the Clerk or until the Clerk receives written notice from such medium cancelling or modifying such request, whichever is earlier. Each requesting news medium shall be informed of such period of effectiveness at the time it files its request. Such requests may be modified or extended only by filing a complete new request with the Clerk. A request shall not be deemed to be made unless it is complete in all respects, and such request may be conclusively relied on by the City, the municipal body that is the subject of such request, and the Clerk.

(c) The Clerk shall give such oral notification or written notification, or both, as the Clerk determines, to the news media that have requested such advance notification in accordance with subsection (b) hereof, of the time, place and purposes of each special meeting, at least twenty-four hours prior to the time of such special meeting.

(d) In the event of an emergency requiring immediate official action, a special meeting may be held without giving twenty-four hours advance notification thereof to the requesting news media. The persons calling such meeting, or any one or more of such persons or the Clerk on their behalf, shall immediately give oral notification or written notification, or both, as the person giving such notification determines, of the time, place and purposes of such special meeting to such news media that have requested such advance notification in accordance with subsection (b) hereof. The minutes or the call, or both, of any such special meeting shall state the general nature of the emergency requiring immediate official action. (Ord. 46-76, Passed 7-19-76.)

#### 105.06 NOTIFICATION OF DISCUSSION OF SPECIFIC TYPES OF PUBLIC BUSINESS.

(a) Any person, upon written request and as provided herein, may obtain reasonable advance notification of all meetings at which any specific type of public business is scheduled to be discussed.

Such person may file a written request with the Clerk specifying:

- (1) The person's name, and the address(es) and telephone number(s) at or through which the person can be reached during and outside of business hours;
- (2) The specific type of public business the discussion of which the person is requesting advance notification;
- (3) The municipal body that is the subject of such request; and
- (4) The number of calendar months, not to exceed six, which the request covers. Such request may be cancelled by request from such person to the Clerk.

Each such written request must be accompanied by cash, or a check or money order payable to the City, in the amount of two dollars (\$2.00) for each month covered by the request, which amount has been determined by Council to represent a reasonable fee to cover costs of providing such advance notification,

Such requests may be modified or extended only by filing a complete new request with the Clerk. A request shall not be deemed to be made unless it is complete in all respects, and such request may be conclusively relied on by the City, municipal body that is the subject of such request and the Clerk.

(b) The Clerk shall give such advance notification under this section by written notification, or by oral notification, or both, as the Clerk determines.

The contents of written notification may be a copy of the agenda of the meeting. Written notification may be accomplished by giving advance written notification, by copies of the agendas, of all meetings of the municipal body that is the subject of such request. (Ord. 46-76. Passed 7-19-76.)

#### 105.07 MISCELLANEOUS.

(a) Any person may visit or telephone the office of the Clerk during that office's regular office hours to determine, based on information available at that office:

- (1) The time and place of regular meetings;
- (2) The time, place and purposes of any then known special meetings; and
- (3) Whether the available agenda of any such future meeting states that any specific type of public business, identified by such person, is to be discussed at such meeting.

(b) Any notification provided herein to be given by the Clerk may be given by any person acting in behalf of or under the authority of the Clerk.

(c) A reasonable attempt at notification shall constitute notification in compliance with this chapter.

(d) A certificate by the Clerk as to compliance with this chapter shall be conclusive upon the City and the municipal body involved.

(e) The Clerk shall maintain a record of the date and manner, and time if pertinent under this chapter, of all actions taken with regard to notices and notifications under Sections 105.04 through 105.06, and shall retain copies of proofs of publication of any notifications or notices published thereunder.

(f) To better insure compliance with this chapter as to notice and notification, it shall be the responsibility of the chairman or secretary of a municipal body other than Council, or the person or persons calling the meetings, to timely advise the Clerk of future meetings, and the subject matters to be discussed thereat, of such municipal body.  
(Ord. 46-76. Passed 7-19-76.)

CHAPTER 109  
Public Records

- |        |                               |        |                    |
|--------|-------------------------------|--------|--------------------|
| 109.01 | Definitions.                  | 109.03 | Fees for services. |
| 109.02 | Inspection of public records. | 109.04 | Deposit required.  |

CROSS REFERENCES

Availability of public records - see Ohio R.C. 149.43  
Records Commission - see ADM. Ch. 147

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109.01 DEFINITIONS.

As used in this chapter:

- (a) “Public record” means any record that is kept by the City except medical records, records pertaining to adoption, probation, and parole proceedings, records pertaining to actions under Ohio R.C. 2151.85 and to appeals of actions arising under that section, records listed in Ohio R.C. 3107.42(A), trial preparation records, confidential law enforcement investigatory records, records containing information that is confidential under Ohio R.C. 4112.05, DNA records stored in the DNA database pursuant to Ohio R.C. 109.573 (109.57.3), and records the release of which is prohibited by state or federal law.
- (b) “Confidential law enforcement investigatory record” means any record that pertains to a law enforcement matter of a criminal, quasi-criminal, civil, or administrative nature, but only to the extent that the release of the record would create a high probability of disclosure of any of the following:
- (1) The identity of a suspect who has not been charged with the offense to which the record pertains, or of an information source or witness to whom confidentiality has been reasonably promised;
  - (2) Information provided by an information source or witness to whom confidentiality has been reasonably promised, which information would reasonably tend to disclose the source’s or witness’s identity;
  - (3) Specific confidential investigatory techniques or procedures or a specific investigatory work product;
  - (4) Information that would endanger the life or physical safety of law enforcement personnel, a crime victim, a witness, or a confidential information source.

- (c) “Medical record” means any document or combination of documents, except births, deaths, and the fact of admission to or discharge from a hospital, that pertains to the medical history, diagnosis, prognosis, or medical condition of a patient and that is generated and maintained in the process of medical treatment.
- (d) “Trial preparation record” means any record that contains information that is specifically compiled in reasonable anticipation of, or in defense of, a civil or criminal action or proceeding, including the independent thought processes and personal trial preparation of an attorney. (Ord. 47-96. Passed 5-6-96.)

#### 109.02 INSPECTION OF PUBLIC RECORDS.

All public records as defined in Section 109.01 shall be promptly prepared and made available for inspection to any person at all reasonable times during normal business hours. Upon request, a person responsible for public records shall make copies available at the cost set forth in Section 109.03. (Ord. 47-96. Passed 5-6-96.)

#### 109.03 FEES FOR SERVICES.

A fee of ten cents (10¢) per page shall be charged and collected for copies of public records when such copies are furnished to other than law enforcement agencies and law enforcement officials of a municipal corporation, township, county, state, or the United States, or to any military organization of a state or the United States. (Ord. 55-2000. Passed 6-19-00.)

#### 109.04 DEPOSIT REQUIRED.

(a) A single request for more than 100 copies of public records shall be accompanied by an advance deposit in the amount of fifty percent (50%) of the total amount due for such copies.

(b) If, at the time a request is made, the exact number of copies of public records to be provided cannot be determined by the person responsible for providing the copies, the number shall be estimated by that person and an advance deposit in the amount of fifty percent (50%) of the estimated cost of copying shall be required. (Ord. 47-96. Passed 5-6-96.)



TITLE THREE - Legislative  
Chap. 111. Council.  
Chap. 113. Ordinances and Resolutions.

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CHAPTER 111  
Council

111.01 Council rules.

CROSS REFERENCES

Composition and term - see Chtr. Art. III, §1.0  
Qualifications - see Chtr. Art. III, §2.0  
Meetings - see Chtr. Art. III, §9.0  
Powers - see Chtr. Art. III, §10.0  
Recall - see Chtr. Art. XI, §3.0  
Forfeiture of office - see Chtr. Art. XV, §6.0  
Compensation - see ADM. 139.03

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111.01 COUNCIL RULES.

(a) Meetings.

(1) Regular meetings. Regular meetings of Council shall be held in the Council chambers at 7:30 p.m. on the first and third Monday of each month, provided that regular meetings may be held once only during the months of July and August. Regular meetings shall be held in the Council chambers on Wednesday at 7:30 p.m. whenever the date of a regular meeting falls on a legal holiday. Council may, by majority vote, change the day and hour of holding any regular meeting, or adjourn the same to a day and hour determined by a like vote of the members present, if constituting a quorum.

(2) Special meetings. Council shall hold such special meetings as may be found necessary, which may be called by the Clerk upon the written request of the Mayor, or the President of Council, or upon the written request of three members of Council. Any such vote or request for the calling of a special meeting shall state the subject, or subjects, to be considered thereat, and no other subject, or subjects, shall be considered, except upon the approval of five or more of the members of Council in attendance at such special meeting. Twenty-four hours notice in writing of such special meeting, if called by the Mayor, the President of Council, or by three members of Council, shall be given to each member of Council and to the Mayor by personal service or delivery thereof at their usual place of residence, but members of Council may waive such notice by their attendance at such special meeting.

- (b) The Chair; Powers and Duties.
- (1) Roll call. The Mayor, or in his absence, the President of Council, shall take the chair at the hour appointed for Council to meet, and immediately shall call Council to order. The roll shall be called by the Clerk, who shall enter in the journal of each meeting the names of members present thereat. In the absence of a quorum at the time appointed for a meeting, the members present may, by a majority vote, take a recess or recesses, and cause the Clerk to procure the attendance of absent members.
  - (2) Temporary chairman. In the case of the absence of the Mayor and the President of Council, the Clerk shall call the Council to order. The Clerk shall call the roll, and if a quorum is found to be present, Council shall proceed to elect, by a majority vote, a temporary chairman of the meeting until the appearance of the Mayor or of the President of Council.
  - (3) Substitute chairman. The chair, i.e. Mayor, President of Council, or temporary chairman, may call any other member to take his place in the chair, such substitution not to continue beyond adjournment.
  - (4) Appeals from decisions of the chair. The chair shall preserve decorum and decide all questions of order, subject to appeal to Council. If any member transgresses these rules of Council, the chair shall, or any member may, call him to order, and in the latter instance the chair shall render a decision as to the point of order. In case of an appeal from a ruling of the chair, the question shall be, "Shall the decision of the chair stand as the decision of Council?" The chair shall be sustained unless overruled by a majority vote of the members of Council present.
  - (5) Votes. All questions shall be stated and put by the chair as follows:
    - A. Roll call votes. The chair shall declare the vote after the Clerk has announced the number of votes on each side.
  - (6) Chair's power to vote. See Article IV Section 6.0 of the Charter.
- (c) Members' Duties and Privileges.
- (1) Seating arrangement. Seats in the Council chamber shall be numbered in order and all new members shall occupy all vacant seats after drawing same by lot at the beginning of their term, except in the case of the President of Council who shall sit at the right of the Mayor, and his seat shall be number one.
  - (2) Addressing chair. Members when about to speak to a question or make a motion, shall address the chair as "Mr. Mayor, " "Mr. President, " or "Mr. Chairman, " who shall pronounce the name of the member entitled to the floor. Members addressing Council shall confine themselves to the question under debate and avoid personalities.
  - (3) Limitation of debate. No member shall be allowed to speak more than once upon any one subject until every member choosing to speak shall have spoken, nor more than twice upon the same subject, nor for a time longer than five minutes, without leave of Council as expressed by a majority vote of the members present.

- (4) Voting. Every member present when a question is put shall vote on the same, unless Council, for special reasons, excuses him from voting. Such excuse shall be granted only if the member states reasons for the request before voting begins and Council, by majority vote of the members present, accepts them. There shall be no debate upon this question.
  - (5) Division of a question. On demand on any member, a question under consideration which covers two or more points shall be divided where the question admits of such division.
  - (6) Excusal from attendance. No member shall be excused from attendance at a Council meeting, except upon request to and permission by the Mayor prior to such meeting or by a vote of a majority of the members present.
  - (7) Excusal during meeting. No member shall be excused while Council is in session except upon permission of the chair.
- (d) Order of Business.
- (1) Order of business. The order of business at meetings of Council shall be as follows:
    - A. Roll call, to determine presence of a quorum.
    - B. Reading of the journal of the preceding meeting unless such reading shall be dispensed with by consent of two-thirds of the members present. If no objection is made to the journal, the same shall be approved.  
(1964 Code §20.1)
    - C. Emergency legislation and reports and communications from the Mayor, Clerk and other City officials, having been filed with the Clerk not later than 12:00 noon on Wednesday next preceding the meeting day. (Ord. 4-68. Passed 2-5-68.)
    - D. Call of the members in alphabetical order that each may present petitions or communications, or offer original motions, orders, ordinances or resolutions.  
There shall be no interruption of business under this call. All such petitions, communications, motions, ordinances and resolutions shall be filed with the Clerk not later than 12:00 noon on the Friday next preceding the meeting day, and it shall be the duty of the Clerk to include the same in the calendar of such meeting day, in their order upon the call. Matters not filed with the Clerk and introduced upon such call shall not be read or referred to, but shall be held over until the next meeting, to be placed on the calendar and taken up on the regular call of the members, unless leave for immediate consideration is granted by a majority vote of the members present.
    - E. Second reading of ordinances and resolutions.
    - F. Third reading of ordinances and resolutions.
    - G. Reports of Committee of the Whole.
    - H. Reports of standing committees.
    - I. Reports of special committees.
    - J. Upon motion of any councilman the order of business at any meeting may be altered by affirmative vote of two-thirds of the members present.



- (2) Old business. Following the roll call and reading of the journal of the preceding meeting or waiver thereof, the business of regular meetings shall commence at the point where the order of business at the preceding meeting was interrupted by the adjournment, unless the order of business is altered as provided herein. For special meetings, see Article III Section 9.0(b) of the Charter.  
(1964 Code §20.1)
- (e) Committees.
- (1) Appointment. The following standing committees consisting of four members each are hereby authorized. Appointment of members to such committees shall be made by the President of Council, subject to confirmation of a majority vote of Council.
- A. Finance Committee;
  - B. Safety Committee;
  - C. Streets Committee;
  - D. Utilities and Environment Committee;
  - E. Buildings and Grounds Committee;
  - F. Parks and Forestry Committee;
  - G. Annexation and Zoning Committee;
  - H. Employee and Community Relations Committee.
- The Mayor may appoint such special committees as he deems necessary provided that matters referred to or pending before a standing committee without consent of its members be referred to or considered by a special committee. (Ord. 12-2004. Passed 2-18-04.)
- (2) Committee of the Whole. The President of Council shall preside when Council resolves itself into the Committee of the Whole. These rules of Council shall govern the Committee of the Whole except that no limit shall be placed on time or frequency of speaking and that the previous question cannot be moved. All questions shall be decided by a majority vote of those members present. When this Committee arises, any measure, together with any amendments thereto, reported out, shall receive the immediate consideration of Council unless otherwise ordered placed upon the calendar.
- (3) Meetings. Committees shall meet on call of the chairman, or on request of two members, communicated to the Clerk.
- (4) Quorum. A majority of the members of a committee shall constitute a quorum.
- (5) Temporary chairman. In the absence of the chairman, the member named next shall act as temporary chairman.
- (6) Secretary to committees. The Clerk or one of his assistants shall act as secretary to each committee and shall keep a record of attendance and business transacted at meetings thereof.
- (7) Reports. Reports of committees shall be agreed to by a majority thereof. All documents referred shall be returned to Council with the report of the committee. Upon motion, and by a majority vote, Council may relieve a committee of further consideration of any question, and order it placed on the calendar. When any matter is referred to a committee with instructions to report at a time named in the order of reference, failure to report at such time shall be considered as if reported back without recommendation, unless the time for

report is extended by Council. If no such extension is granted, the committee shall forthwith return to the Clerk the documents pertaining thereto, and the matter shall take its appropriate place on the calendar.

- (f) Motions.
- (1) Motions. When a motion is made it shall be stated by the chair before debate. Any member may demand that it be reduced to writing. A motion shall not be withdrawn by the mover without the consent of Council. Unless otherwise required by law, or the Charter, a motion shall be deemed passed if it receives the affirmative vote of a majority of the members present including the chair, if entitled to vote thereon.
  - (2) Order of precedence. When a question is before Council, no motion shall be entertained except the following:
    - A. To adjourn.
    - B. To lay on the table.
    - C. The previous question.
    - D. To postpone to a certain time.
    - E. To refer.
    - F. To amend.
    - G. To postpone indefinitely.Such motions shall have precedence in the foregoing order.
  - (3) Motion to adjourn. Motions to adjourn shall be in order at any time, except as follows:
    - A. When repeated without intervening business or discussion.
    - B. When made while another member is speaking.
    - C. When the previous question has been ordered.
    - D. While a vote is being taken.A motion to adjourn is not debatable, except as to the time to which the meeting is adjourned.
  - (4) Motion to lay on the table. A motion to lay on the table shall preclude all amendments or debate of the subject under consideration. If the motion prevails, the consideration of the subject may be resumed only upon motion of a member voting with the majority and with the consent of the majority of the members present.
  - (5) Previous question. The previous question shall be stated in these words: "Shall debate now close ?" The motion shall pass if two-thirds of the members present favor it. If the motion is ordered, there shall be no further amendment or debate, but the question shall be put immediately.
  - (6) Motion to postpone. Motions to postpone may be amended as to time, excepting a motion to postpone indefinitely. If a motion to postpone indefinitely is carried, the principal question shall be declared lost.
  - (7) Motion to amend. A motion to amend shall be susceptible of but one amendment. An amendment once rejected may not be moved again in the same form.
  - (8) Motion to suspend rules. A motion to suspend the rule which requires three readings shall be debatable. Upon the passage of such motion, the main question shall be open to debate. All other rules may be suspended by a majority of members of Council present without debate.

- (9) Motion to reconsider. A motion to reconsider a proposal that has been acted upon favorably must be made before adjournment of the session of Council at which the vote was taken. A motion to reconsider any other action taken by Council may be made not later than the next regular meeting after the vote of Council thereon. In either case such motion may be made only by a member who voted with the prevailing side. The concurrence of a majority of the members present shall be sufficient for reconsideration of a vote. If a motion to reconsider is lost, it shall not be entertained again.
- (g) Miscellaneous.
- (1) Procedure in absence of rule. In the absence of a rule to govern a point of procedure, reference shall be had to the approved practice in parliamentary bodies.
- (2) Decorum in Council chambers. The chair shall maintain decorum in Council chambers during sessions. Persons, other than members of Council, City officials, and members of the press, shall not be permitted upon the floor of Council, or to address Council, except upon introduction by the chair or a member of Council. If anyone, other than a City official, desires to speak to a member of Council while it is in session, the member, if agreeable to the request, shall leave his seat and retire to the rear of the Council chambers or elsewhere until the conversation is finished.
- (3) Rule on readings and suspension of rules. See Article III Section 11.0(b) of the Charter.
- (4) Emergency measures. A roll call shall first be taken on the emergency clause and then a roll call on the legislation as a whole.
- (5) "Majority." Whenever the term "majority" is used herein, unless otherwise expressly indicated, it shall be held to mean a majority of those members elected to Council.
- (6) Amending rules. A majority vote is required to alter, amend, rescind or supplement these rules. Any proposed alterations, or amendments or supplements shall be submitted in writing at a regular meeting and placed on the calendar for the next regular meeting under the order of new business. By unanimous recorded vote of all members elected to Council, such proposed alterations, amendments or supplements may be adopted at the meeting at which the same are submitted.
- (7) Quorum. A majority of all members elected to Council shall constitute a quorum.
- (8) Director of Law. The Director of Law shall, when requested by a member of Council, give a verbal opinion on any question of law concerning City affairs, in open Council, but he may, if he deems the matter of importance, take a reasonable time to submit his opinion in writing. He shall not be required to draw any ordinance or resolution except upon a majority vote of the members.  
(1964 Code §20.1)

CHAPTER 113  
Ordinances and Resolutions

113.01 Proof of publication by posting.

CROSS REFERENCES

- Legislative action - see Chtr. Art. III, §11.0
- Publication - see Chtr. Art. III, §12.0
- Effective date - see Chtr. Art. III, §13.0
- Zoning legislation - see Chtr. Art. IX, §3.0(d)
- Initiative and referendum - see Chtr. Art. XI

113.01 PROOF OF PUBLICATION BY POSTING.

The bulletin board in the office of the Clerk of Council which is the same bulletin board as in the office of the Director of Finance in the Sylvania Administration Building located at 6730 Monroe Street, Sylvania, Ohio 43560, is hereby determined to be "a conspicuous place in the Sylvania Municipal Building" within the meaning of those same words as they appear in Article III, Section 12.0(a) of the Charter.

The Clerk of Council shall make proof of any publication by posting provided for by Section 12.0 of Article III of the Charter, after such publication is completed, by signing a certificate, stamped on, under or immediately following or affixed to the original of such posted publication which certificate shall be in the following form and substance:

" PROOF OF PUBLICATION BY POSTING

I hereby certify that the within, foregoing, above or attached, as the case may be, was published by posting a copy thereof in the office of the Clerk of Council of the City of Sylvania, Ohio in the Sylvania Municipal Building for a period of not less than 15 days to wit: from \_\_\_\_\_ to \_\_\_\_\_

.

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
Date of Certificate"

(Ord. 111-90. Passed 10-15-90.)





## TITLE FIVE - Administrative

- Chap. 121. Mayor.
- Chap. 123. Departmental Organization.
- Chap. 125. Department of Public Safety.
- Chap. 126. Department of Personnel.
- Chap. 127. Department of Public Service.
- Chap. 129. Department of Finance.
- Chap. 131. Department of Law.
- Chap. 133. Emergency Government.
- Chap. 139. Position and Compensation Plan.
- Chap. 141. Sylvania Conservation Corps Commission.
- Chap. 143. Recognition of S.M.E.A. (Repealed)
- Chap. 145. Tam O' Shanter Recreation Commission.
- Chap. 147. Records Commission.
- Chap. 149. Teen Center Mayor's Advisory Board.
- Chap. 151. Defense and Indemnification of  
Commission and Board Members.
- Chap. 153. Sylvania Civic Theatre Commission.
- Chap. 155. Sylvania Arts Commission.
- Chap. 156. Sylvania Area Fire/EMS Policy Board.
- Chap. 157. Sylvania Historical Village Commission. (Repealed)
- Chap. 158. Sylvania Port Authority.
- Chap. 159. Centennial Terrace Recreation Commission.
- Chap. 160. Sylvania Tree Commission.

CHAPTER 121  
Mayor

- 121.01 Powers and duties.
- 121.02 Full-time, temporary, part-time  
and seasonal employees.
- 121.03 Disposal of municipal property.

## CROSS REFERENCES

- Election and term - see Chtr. Art. IV, §1.0
- Qualifications - see Chtr. Art. IV, §2.0
- Vacancy - see Chtr. Art. IV, §4.0
- Powers - see Chtr. Art. IV, §5.0, 6.0
- Recall- see Chtr. Art. XI, §3.0
- Bond required - see Chtr. Art. XV, §5.0
- Compensation - see ADM. 139.03

### 121.01 POWERS AND DUTIES.

As the chief executive officer of the City charged with the responsibility of supervising the administration of the affairs of the City and exercising control over all departments and divisions thereof, the powers and duties of the Mayor are set forth in the City Charter. (Ord. 10-78. Passed 2-6-78.)

### 121.02 FULL-TIME, TEMPORARY, PART-TIME AND SEASONAL EMPLOYEES.

The Office of the Mayor shall have an Administrative Assistant to the Mayor, an Economic Development/Administrative Services Coordinator, and all such temporary, part-time, and seasonal employees as deemed necessary by the Mayor and who may be appointed by the Mayor if funds are appropriated to a specific account to pay such employees in addition to his full-time regular employees. (Ord. 3-2013. Passed 1-22-13.)

### 121.03 DISPOSAL OF MUNICIPAL PROPERTY.

(a) Tangible personal property of the City not exceeding five hundred dollars (\$500.00) in value per item as determined by the Mayor and not needed for Municipal purposes may be sold by the Mayor or his designated representative at public auction.

(b) Any sale conducted pursuant to this section may be held in conjunction with the disposal of property sold by the Division of Police pursuant to the provisions of Section 501.13.

(c) The proceeds from property disposed of pursuant to this section shall be placed in the General Fund of the City. (Ord. 74-86. Passed 8-11-86.)

CHAPTER 123  
Departmental Organization

123.01 Administrative departments,  
divisions and sections.

123.02 Directors of departments.

CROSS REFERENCES

General provisions - see CHTR. Art. VII, §1.0  
 Department of Public Safety - see ADM. Ch. 125  
 Department of Public Service - see ADM. Ch. 127  
 Department of Finance - see ADM. Ch. 129  
 Department of Law - see ADM. Ch. 131

123.01 ADMINISTRATIVE DEPARTMENTS, DIVISIONS AND SECTIONS.

The Departments of Public Safety and Public Service were established by the City Charter. The divisions, sections and subsections of the Departments of Public Safety and Public Service and the Departments of Finance, Law and Personnel and their respective divisions are hereby established as follows:

- (a) Department of Public Safety:
  - (1) Division of Police.
    - A. Administrative Section.
      - 1. Road Patrol.
      - 2. Detective Bureau.
      - 3. Communications.
  - (2) Division of Fire.
  - (3) Division of Boxing.
- (b) Department of Personnel.
- (c) Department of Public Service.
  - (1) Division of Streets.
  - (2) Division of Utilities.
    - A. Section of Water.
    - B. Section of Sewage.
  - (3) Division of Vehicle Maintenance.
  - (4) Division of Engineering Construction and Utilities Service.
    - A. Section of Utility Office Service.
    - B. Section of Engineering.
    - C. Section of Zoning and Building and Construction Inspection.

- (5) Division of Health.
  - A. Section of Weed Control.
  - B. Section of Health - Lucas County Contract.
  - C. Section of Solid Waste - City contract.
  - D. Section of Cemeteries.
- (6) Division of Pools and Concessions.
- (7) Division of Parks and Forestry - CETA and Restitution Worker Programs.
  - A. Section of Park Maintenance.
  - B. Section of Tree Planting and Maintenance.
  - C. Section of Garden and Decorations.
- (8) Division of Resource Recovery.
- (d) Department of Finance.
  - (1) Division of Treasury.
  - (2) Division of Taxation.
  - (3) Division of Clerk of Council.
- (e) Department of Law.

(Ord. 83-91. Passed 8-19-91.)

123.02 DIRECTORS OF DEPARTMENTS.

- (a) Powers and Duties.
  - (1) A director of each department hereby created and/or reorganized shall be appointed as provided by the Charter and such director shall hold office so long as, be responsible to such person as, and have the powers and duties as set forth in the Charter or an ordinance of Council pursuant thereto and if not so set forth then as determined by the Mayor. The current Director of Public Service shall be deemed to be the Director of Public Service by virtue of having been previously appointed and confirmed pursuant to the Charter. The current Director of Law shall be deemed to be the Director of the Department of Law hereby created by virtue of having previously been appointed and confirmed pursuant to Article VII Section 2.0 of the Charter.
  - (2) If the office of Director of Public Safety or Director of Public Service is vacant, the Mayor, subject to confirmation by a majority of the members of Council, may appoint an acting director to serve until a director is appointed to fill the vacancy.
- (b) Regulations. Subject to the approval of the Mayor, the directors jointly may establish and maintain regulations for the coordination of the work of, and cooperation in the services of, the several departments and divisions, to the end that efficiency and economy may be secured.
- (c) Reports. Annually on the date of the first regularly scheduled meeting of Council in the month of January, the director of each department shall render to the Mayor and members of Council a report of the business of such director's department for the preceding calendar year covering such matters as shall be requested by the Mayor together with such other matters as such director deems proper to promote the good government and welfare of the City.

(d) Budget Preparation Participation. Although it is the responsibility of the Director of Finance to prepare the annual estimate of receipts and expenditures in conjunction with the Mayor, a report of the financial condition of the City and of the receipts and expenditures for the preceding calendar year, each director shall contribute to the preparation of the tax budget and the operating budget, such participation as may be requested by the Mayor. (Ord. 10-78. Passed 2-6-78.)



CHAPTER 125  
Department of Public Safety

125.01	Director's powers and duties.	125.08	Section of Weed Control.
125.02	Division of Police.	125.09	Section of Health.
125.03	Fees for services.	125.10	Section of Waste.
125.04	Original appointments to Division of Police.	125.11	Section of Cemeteries.
125.05	Rules and regulations.	125.12	Division of Pools and Concessions; Boxing Commissioner.
125.06	Division of Fire/Emergency Medical Services (EMS).	125.13	Division of Parks and Forestry.
125.07	Division of Boxing.		

CROSS REFERENCES

Bond required for Police Chief - see Chtr. Art. XV, §5.0

Contracts - see Ohio R.C. 733.22 et seq., 737.02 et seq.

Appointment and removal of auxiliary police officers - see  
Ohio R.C. 737.051

Police and Firemen's Disability and Pension Fund - see Ohio  
R.C. Ch. 742

Departmental organization - see ADM. Ch. 123

Compensation - see ADM. Ch. 139

Police bargaining agreement - see ADM. Ch. 141

125.01 DIRECTOR'S POWERS AND DUTIES.

Under the direction of the Mayor, the Director of Public Safety shall have charge of and exercise supervision over the Divisions of Police, Fire, Health, Forestry and Pools and Concessions and shall perform such other duties consistent with his office as may be imposed upon him by the Charter, by ordinance of Council or by the Mayor. He shall have power to promulgate rules for all of the divisions of which he is in charge, subject to the approval of the Mayor.

(Ord. 4-2013. Passed 1-22-13.)



#### 125.02 DIVISION OF POLICE.

The Chief of the Division of Police, to be called the Chief of Police, shall, under the Director of Public Safety, have exclusive control of the stationing and transfer of all patrolmen and other officers and employees constituting the police force, under such rules and regulations as the Director may promulgate from time to time. The Chief of Police shall have an Administrative Secretary - Safety whose duties he shall assign within the Division. The police force shall be composed of a Chief of the Division of Police; one captain, who shall be directed by and answerable to the Chief, six sergeants, who shall be answerable to and assigned by the Chief; twenty-six patrolmen, who shall be answerable to and assigned duties by the Chief of Police; a chief telecommunicator and five regular full-time telecommunicators in the Communications Section, all of whom shall be answerable to and assigned duties by the Chief of Police; and such additional personnel, both full-time and part-time as Council shall hereafter authorize. The Chief of Police may set up, combine and/or abolish and assign or reassign any member of the police force to, or withdraw therefrom, any of the following sections: Office of Community Affairs; Detective Bureau; Court Officer; Property and Evidence Room; Road Patrol. In the event of an emergency, the Mayor may appoint additional patrolmen and other officers for temporary service during the emergency. (Ord. 4-2013. Passed 1-22-13.)

#### 125.03 FEES FOR SERVICES.

Upon presentation of a proper authorization or release, the following fees shall be charged and collected for services rendered by the Division of Police when such services are rendered to other than law enforcement agencies and law enforcement officials of a municipal corporation, township, county, state or the United States, or to any military organization of a state or the United States:

Processing of a fingerprint card	\$60.00
File check of a name	5.00
Copy of a photograph	5.00
<u>Webcheck</u>	
BCI Only	\$40.00
FBI Only	40.00
Combined BCI/FBI Submission	80.00

The fees herein provided shall be paid into the General Fund of the City. (Ord. 82-2009. Passed 8-17-09.)

#### 125.04 ORIGINAL APPOINTMENTS TO DIVISION OF POLICE.

A person between the age of twenty-one and thirty-six, inclusive, may receive an original appointment to the Division of Police if such person is otherwise eligible for such appointment under the rules and regulations adopted by the Civil Service Commission of the City, as amended from time to time. (Ord. 53-79. Passed 5-21-79.)

125.05 RULES AND REGULATIONS.

(a) The Director of Public Safety is authorized and directed to promulgate rules for the regulation and discipline of the Division of Police, which rules shall be binding on all those persons in such Division, as provided in such rules, upon the approval thereof in writing endorsed thereon by the Mayor, so long as the same are consistent with the Charter, all resolutions and ordinances of Council and the class specifications maintained by the Treasurer pursuant to Chapter 139.

(b) Amendments to such rules may be promulgated from time to time in the same manner as provided herein for the promulgating of such rules under subsection (a) hereof.

(c) Such rules and amendments thereto shall not be effective until the same are approved in writing by the Mayor and such approval and the date thereof have been endorsed on such rules and any amendments thereof.

(d) The original of such rules and any amendments thereof shall be signed by the Director of Public Safety who shall state that the same are promulgated pursuant to this chapter and the same, after being approved by the Mayor, shall be filed by the Director of Public Safety in the office of the Clerk of Council who shall have and maintain custody thereof.

(Ord. 53-79. Passed 5-21-79.)

125.06 DIVISION OF FIRE/EMERGENCY MEDICAL SERVICES (EMS).

(a) The City has historically allocated to the Township the responsibility of providing the City fire protection services as the cooperative efficient sharing of this important public service has been a benefit to the residents of the City and the Township;

(b) The City, being a part of the Sylvania Township Fire District, and having no City owned or operated fire department or division, has authorized the Mayor, upon concurrence of a majority of the members of Council, to appoint the Fire Chief of the Sylvania Township Fire Department as the Fire Chief of the City;

(c) Inasmuch as the City provides an extensive level of support for the Township Fire Department, the City has a justifiable reliance on the continuation of adequate and appropriate fire service within the City of Sylvania, which would include the Township maintain at least one appropriately staffed, fully functional fire station within the City limits, unless this requirement is waived by City Council.

(Ord. 111-2006. Passed 12-18-06.)

125.07 DIVISION OF BOXING.

The Director of Public Safety shall supervise and direct the Boxing Commissioner who shall be Commissioner of the Section of Boxing, in charge of all boxing in the City.

(Ord. 67-86. Passed 7-7-86.)

125.08 SECTION OF WEED CONTROL.

(EDITOR'S NOTE: The provisions of Section 125.08 have been transferred to Section 127.12. )

125.09 SECTION OF HEALTH.

(EDITOR 'S NOTE: The provisions of Section 125.09 have been transferred to Section 127.13.)



125.10 SECTION OF WASTE.

(EDITOR'S NOTE: The provisions of Section 125.10 have been transferred to Section 127.14.)

125.11 SECTION OF CEMETERIES

(EDITOR'S NOTE: The provisions of Section 125.11 have been transferred to Section 127.15.)

125.12 DIVISION OF POOLS AND CONCESSIONS; BOXING  
COMMISSIONER.

(EDITOR'S NOTE: The provisions of Section 125.12, as relating to pools and concessions, have been transferred to Chapter 127, Department of Public Service (Section 127.16), and as relating to boxing, to Section 125.07.)

125.13 DIVISION OF PARKS AND FORESTRY.

(EDITOR'S NOTE: The provisions of Section 125.13 have been transferred to Section 127.17.)

CHAPTER 126  
Department of Personnel

126.01 Director's powers and duties.

CROSS REFERENCES  
Authority to establish - see CHTR. Art. III, Sec. 10(b)

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126.01 DIRECTOR'S POWERS AND DUTIES.

(a) The Department of Personnel is hereby created. The Director of the Department shall be the head thereof who shall be appointed by the Mayor, subject to confirmation by a majority of the members of Council, to serve until removed as provided in Section 5.0 of Article IV of the Charter. Under the direction of the Mayor, he shall exercise supervision over the Department of Personnel, formulate and direct City personnel policy and functions, and perform such other duties consistent with his office as may be imposed upon him by the Charter, by ordinance of Council or by the Mayor.

(b) Additionally, the Director of Personnel shall perform those duties imposed on him as Treasurer under Section 129.02 and those duties imposed on him as Treasurer under Chapter 139. Such Department shall consist of the Director and an Administrative Secretary/Personnel, being the same personnel as constitute the Division of Treasury. The duties of the Administrative Secretary/Personnel shall be assigned by and performed to the standards set by the Director of Personnel.  
(Ord. 67-86. Passed 7-7-86.)



CHAPTER 127  
Department of Public Service

127.01	Director and Deputy Director.	127.11	Division of Health.
127.02	Division of Streets.	127.12	Section of Weed Control.
127.03	Division of Utilities.	127.13	Section of Health.
127.04	Section of Water.	127.14	Section of Solid Waste.
127.05	Section of Sewage.	127.15	Section of Cemeteries.
127.06	Division of Vehicle Maintenance. (Repealed)	127.16	Division of Pools and Concessions.
127.07	Division of Engineering and Construction.	127.17	Division of Parks and Forestry.
127.08	Section of Utility Office Service.		
127.09	Section of Engineering.		
127.10	Section of Zoning and Building Inspection.		

CROSS REFERENCES

Director of Public Service - see CHTR. Art. VII, §4.0  
 Compulsory service connections - see Ohio R.C. 729.06, 743.23, 743.37  
 Management and control of sewerage system - see Ohio R.C. 729.50 et seq.  
 Management and control of water works - see Ohio R.C. 743.02 et seq.  
 Departmental organization - see ADM. Ch. 123  
 Compensation - see ADM. Ch. 139  
 Employees' bargaining agreement - see ADM. Ch. 143

127.01 DIRECTOR AND DEPUTY DIRECTOR.

(a) Under the director of the Mayor, the Director of Public Service, who shall be appointed by the Mayor, subject to confirmation by a majority of the members of Council, shall have charge of and exercise supervision over the Divisions of Streets, Utilities, Vehicle Maintenance, Health, Pools and Concessions, Parks and Forestry and through the Deputy Director of Public Service, Engineering, Construction and Utility Office Service and such other functions and duties consistent with his office as may be required by the Charter, by ordinance of Council or by the Mayor. The Department of Public service shall have secretarial and clerical employees consisting of an Administrative Secretary - Service who shall serve as Sylvania Municipal Plan Commission Secretary and Zoning Board of Appeals Secretary. The Director shall assign and supervise within the Department, a Secretary I, whose duties shall be assigned and supervised by the Administrative Secretary - Service and a Secretary I whose duties the Deputy Director of Public Service shall assign and supervise within the Department.

(Ord. 5-2013. Passed 1-22-13.)

(b) There shall be a Deputy Director of Public Service, who shall be appointed by the Mayor subject to confirmation by a majority of the members of Council. Such Deputy shall assist the Director in performing all departmental duties and shall perform those duties assigned to the Deputy by the Director and in addition thereto, shall be the City Engineer in charge of the Division of Engineering and Construction. The Deputy Director shall be a registered professional engineer licensed by the State. The Director of Public Service shall perform the duties of the Deputy Director, without additional compensation, at all times during which the position of Deputy Director is vacant.  
(Ord. 59-2012. Passed 9-4-12.)

#### 127.02 DIVISION OF STREETS.

The Superintendent of the Division of Streets, to be called the Superintendent of Streets under the Director of Public Service, shall have charge of the maintenance, repair, cleaning, and sprinkling of streets and public places; the maintenance and light repair of all City vehicles; and such other duties as shall be assigned to such Superintendent by the Director from time to time. The Division of Streets shall be comprised of a Superintendent in charge, a Street and Highway Foreman, a street maintenance crew leader, a Vehicle Maintenance Manager, up to two street maintenance workers, up to ten public works servicemen, and such additional seasonal, part-time or temporary employees as shall hereafter be authorized by and the funds for same provided by Council. The Vehicle Maintenance Manager shall be under the direction, supervision and control of the Superintendent of Streets. Such street maintenance crew leader, street maintenance workers, public works servicemen, seasonal, part-time or temporary employees shall be under the direction, supervision and control of the Street and Highway Foreman, who shall be responsible to the Superintendent.  
(Ord. 25-2007. Passed 3-19-07.)

#### 127.03 DIVISION OF UTILITIES.

The Director of Public Service shall have charge of and exercise supervision over the Water Section, Sewage Section and Section of Utility Office Service, and shall perform such other duties consistent with employment in or for a water or sewage utility.  
(Ord. 5-2013. Passed 1-22-13.)

#### 127.04 SECTION OF WATER.

The Foreman of the Section of Water to be called the Water Foreman under the Director of Public Service shall have charge of the construction, improvement, repair and maintenance of the water mains, pumps, pipes, storage tanks and the water supply and distribution system. The Section of Water shall be comprised of a Foreman in charge, who shall have direct supervision and control over one water maintenance crew leader, up to one water maintenance worker, up to five public works servicemen, up to one Laborer and such additional seasonal, part-time or temporary employees as shall hereafter be authorized by, and have funds for the same provided by, Council.  
(Ord. 5-2013. Passed 1-22-13.)



#### 127.05 SECTION OF SEWAGE.

The Foreman of the Section of Sewage to be called the Sewage Foreman under the supervision of the Director of Public Service shall have charge of the construction, improvement, repair and maintenance of sewers, drains, ditches, culverts, streams, watercourses and sewerage systems, and the management and control of the collection and disposal of sewage. The Section of Sewage shall be comprised of a Foreman in charge, who shall have direct supervision and control over a sewage maintenance crew leader, one Sewer Maintenance worker, up to four public works servicemen, two Labor I employees and such additional seasonal or part-time employees as shall hereafter be authorized by, and funds for the same provided by, Council.

(Ord. 5-2013. Passed 1-22-13.)

#### 127.06 DIVISION OF VEHICLE MAINTENANCE.

(EDITOR'S NOTE: Former Section 127.06 was repealed by Ordinance 25-2007, passed March 19, 2007.)

#### 127.07 DIVISION OF ENGINEERING AND CONSTRUCTION.

The City Engineer in charge of the Division of Engineering and Construction, to be called the City Engineer, shall have charge of and exercise supervision for the City over the Section of Engineering and shall perform such other duties, consistent with his employment, as such Division head, as may be assigned to him from time to time by the Director of Public Service.

(Ord. 59-2012. Passed 9-4-12.)

#### 127.08 SECTION OF UTILITY OFFICE SERVICE.

The supervisor of the Section of Utility Office Service, to be called the Utility Manager, under the direction of the Director of Public Service, shall have charge of the Utility Office providing service to the public in the form of customer relations, paying water and sewer charges, making contracts for meter connections and disconnections and providing maintenance for service problems, and shall provide for reading meters and billing and such other services as assigned to it from time to time by the Director of Public Service. The Section of Utility Office Service shall be comprised of a Utility Manager in charge who shall have direct supervision and control over one Senior Account Clerk and one Secretary I, those employees assigned to this Section from the Section of Water and Section of Sewage by the Director of Public Service, and such additional part-time employees or shall hereafter be authorized by, and have funds for the same provided by Council.

(Ord. 5-2013. Passed 1-22-13.)

#### 127.09 SECTION OF ENGINEERING.

The City Engineer in charge of the Division of Engineering, Construction and Utilities Service shall also be in charge of the Section of Engineering. He shall exercise direct supervision and control over the Construction Supervisor, who shall exercise direct supervision and control over engineering associates, technicians and construction inspectors. The Section of Engineering shall make and preserve all surveys, maps, plats, plans, drawings and estimates for public work and improvements not contracted for by the City with consulting engineering firms, except building and building inspection covered by the County, and shall perform such other duties as may be assigned to it from time to time by the Director of Public Service. Such Section shall be comprised of a Construction Supervisor in charge, an Engineering Associate I, an Engineering Associate II, two full-time construction inspectors and such additional part-time employees as shall, hereafter, be authorized by and funds for same provided by Council.  
(Ord. 7-99. Passed 1-4-99.)

#### 127.10 SECTION OF ZONING AND BUILDING INSPECTION.

The Section of Zoning and Building Inspection, under the direction of the Zoning Administrator, shall be responsible for had have supervision and control over all aspects of zoning administration and the County issuance of City building permits. The Zoning Administrator shall also administer the contract with Lucas County providing for County issuance of City building permits, administration of the City's Building Code, and inspection incidental to all of the same.  
(Ord. 5-2013. Passed 1-22-13.)

#### 127.11 DIVISION OF HEALTH.

The Commissioner of the Division of Health, to be called the Commissioner of Health, shall, under the direction of the Director of Public Service, have supervision and control of the Sections of Weed Control, Health, Solid Waste, and Cemeteries. When, hereafter, Council has provided the funds therefor, the Commissioner shall have a secretary II whose duties he shall assign within the Division. The Director of Public Service shall perform the duties of and function as the Commissioner of Health without additional compensation until Council provides funds for the payment of such a Commissioner and one has been duly appointed by the Mayor, subject to confirmation by a majority of the members of Council to serve until removed as provided in Article IV, Section 5.0(C) of the Charter.  
(Ord. 67-86. Passed 7-7-86.)

#### 127.12 SECTION OF WEED CONTROL.

The Commissioner of Health shall be responsible for the administration of the weed control program, currently accomplished through a contract.  
(Ord. 67-86. Passed 7-7-86.)

#### 127.13 SECTION OF HEALTH.

The Commissioner of Health shall be responsible for the administration of the City health district contract with the general health district of the County.  
(Ord. 67-86. Passed 7-7-86.)

#### 127.14 SECTION OF SOLID WASTE.

The Commissioner of Health shall be responsible for the administration of the solid waste contract. (Ord. 67-86. Passed 7-7-86.)

#### 127.15 SECTION OF CEMETERIES.

The Commissioner of Health shall have the management and control of public burial grounds and cemeteries located in or belonging to the City and subject to the ordinances of the City. The operation and maintenance of the cemetery will be under the direction of the Superintendent of Parks and Forestry with those maintenance and operational duties being performed by individuals of the Division of Parks and Forestry.  
(Ord. 60-95. Passed 6-5-95.)

#### 127.16 DIVISION OF POOLS AND CONCESSIONS.

The maintenance of the municipal pool and concession facilities shall be under the supervision and control of the Director of Public Service. The operation and management of such facilities and the swimming and concession programs are, by contract, vested with agencies other than the City.  
(Ord. 5-2013. Passed 1-22-13.)

#### 127.17 DIVISION OF PARKS AND FORESTRY.

The Superintendent of the Division of Parks and Forestry, to be called the Superintendent of Parks and Forestry, under the Director of Public Service, shall be responsible for and have supervision and control of park maintenance, composting operations, tree planting and maintenance and gardening and landscaping in the parks, cemetery, and on the grounds under control of the City; and facilities maintenance of all City buildings and structures. The Division shall be composed of the Superintendent of Parks and Forestry, and one Parks and Forestry Foreman, responsible to the Superintendent and in control of, and having direct supervision over one Facilities Manager, one Parks and Forestry Crew Leader, one Parks and Forestry Maintenance Worker, up to four Public Works Servicemen, three Laborers, and such additional seasonal, temporary or part-time employees as shall hereafter be authorized by, and have funds for the same provided by Council.  
(Ord. 5-2013. Passed 1-22-13.)



CHAPTER 129  
Department of Finance

129.01	Director's powers and duties.	129.07	Subdivision plan review and inspection fees.
129.02	Division of Treasury.	129.08	Subdivision (lot split) without plat; fees.
129.03	Division of Taxation.	129.09	Crediting of interest earned.
129.04	Division of Clerk of Council.	129.10	Charge for bad check.
129.045	Division of Information Technology.		
129.05	Treasury Investment Board.		
129.06	Public hearings on tax budget.		

CROSS REFERENCES

Contracts; limitation on rate of taxation - see Chtr. Art. XII

Bond required for Treasurer - see CHTR. Art. XV,  
Sec. 5.0

Treasurer's powers and duties - see Chtr. Art. VI, §5.0

Treasury Investment Account - see Ohio R.C. 731.56 et seq.

Departmental organization - see ADM. Ch. 123

Compensation - see ADM Ch. 139

Income Tax Board of Review - see ADM. 171.13

129.01 DIRECTOR'S POWERS AND DUTIES.

(a) The Director of the Department of Finance shall be appointed by the Mayor, subject to confirmation by a majority of the members of Council, to serve until removed as provided in Section 5.0 of Article IV of the Charter. The Director of Finance shall be the Fiscal Officer of the City and shall be the head of the Department of Finance. He shall be the financial advisor of the City and shall at all times keep the Mayor and Council informed of the financial condition and needs of the City. To the extent required by the Constitution of the State of Ohio, he shall comply with the applicable laws of the State relating to certification for and expenditures of public moneys. To that end he shall prepare and sign all warrants for the disbursements of moneys of the City and shall examine all payrolls, bills and other claims against the City. Unless he finds that such payroll, bill or claim is in proper form, correctly computed and duly approved; that the same is due and payable; that a lawful appropriation has been made for the payment thereof; and that the amount required to pay the same is in the Treasury or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances, the Director of Finance shall issue no warrant for the pavement

thereof. The Director of Finance shall prepare the annual estimate of receipts and expenditures and all appropriation measures and submit the same to the Mayor for transmittal to Council. On or before March 31 of each year, the Director of Finance shall prepare and submit to the Mayor and Council a report of the financial condition of the City and of receipts and expenditures for the preceding calendar year, which report shall be published in accordance with the provisions of Section 12.0 of Article III of the Charter, all as provided for the Clerk-Auditor in Article V, Section 6.0 of the Charter.

Under the direction of the Mayor, he shall exercise supervision over the Department of Personnel, formulate and direct City personnel policy and functions, and perform such other duties consistent with his office as may be imposed upon him by the Charter, by ordinance of Council or by the Mayor. Additionally, the Director of Finance shall perform those duties imposed on him as Treasurer under Section 129.02 and those duties imposed on him as Treasurer under Chapter 139.  
(Ord. 6-2013. Passed 1-22-13.)

(b) The Director of Finance and the Mayor shall execute on behalf of the City all contracts, conveyances, evidences of indebtedness and other instruments to which the City is a party. The Director shall have custody and charge of all records of the City not otherwise by the Charter or by ordinance or resolution of Council committed to the charge or custody of other officers or agencies of the City. The Director shall authenticate all records, documents and instruments of the City, authentication of which is necessary or proper except the records of all ordinances, resolutions, rules, regulations and bylaws adopted by Council and of its proceedings and other rules and notices which are required, by Section 129.04 to be authenticated by the Clerk of Council, unless a vacancy exists in the position of Clerk of Council and there is no Assistant Clerk of Council to perform the duties of Clerk of Council, in which event authentication shall be by the Director. He shall perform such other duties consistent with his office as the Mayor or the Council may request or direct, all as provided for the Clerk-Auditor in Article V, Section 7.0 of the Charter.  
(Ord. 11-87. Passed 2-2-87.)

(c) The Director of Finance shall perform such duties as are required of the Clerk-Auditor by the Codified Ordinances and other ordinances of the City, as they existed or exist on and after June 16, 1986, except that the Director of Finance shall not perform the duties of Clerk of Council unless a vacancy exists in that position and there is no Assistant Clerk of Council to perform the duties of the Clerk of Council. (Ord. 67-86. Passed 7-7-86.)

(d) The Director of Finance shall supervise the general financial policy of the City, including being responsible for preparation of note and bond transcripts and special assessment proceedings and the preparation of transcripts therefore, unless such responsibility or responsibilities is or are specifically required of another officer or employee of the City by ordinance, and shall supervise and control the various divisions of the department. The Department of Finance shall consist of a Director, a Human Resource Specialist and the Divisions of Treasury, Taxation, Information Technology and Clerk of Council.

(e) All checks for the payment of money of \$10,000 or more issued by the City shall be signed by not less than two of the following designated officials of this City: Director of Finance, Director of Public Service and Commission of Taxation. All checks for the payment of money less than \$10,000 shall be signed by one of the following designated officials of this City: Director of Finance, Director of Public Service and Commissioner of Taxation. (Ord. 6-2013. Passed 1-22-13.)



#### 129.02 DIVISION OF TREASURY.

The City Treasurer, also called the Treasurer, shall be appointed by the Mayor, subject to confirmation by a majority of the members of Council, shall possess the qualifications of Treasurer, shall be the custodian of all City moneys and investments, shall pay out money only on warrants issued by the Director of Finance and shall discharge the duties generally of a City Treasurer, all as provided in the Charter. As the head of the Division of Treasury, the City Treasurer, under the supervision of the Director of Finance, shall also be custodian of all other public moneys coming into his hands as City Treasurer and he shall keep and preserve all such moneys in the place or places determined by Council or by the provisions of any statute applicable thereto. The City Treasurer, under the supervision of the Director of Finance, shall also perform and discharge the duties, as they existed immediately prior to January 5, 1981, required to be performed and discharged by the former Deputy Director of Administrative Services, including, but not limited to, facilities management, purchasing and personnel, and by the Service Director in connection with the Position and Compensation Plan, including, but not limited to, personnel fringe benefits computation and records. The Division shall have an administrative secretary/personnel and facilities manager whose duties shall be assigned by and performed to the standards set by the City Treasurer. When the City Treasurer is absent or inaccessible or is unable for any cause or reason to perform his duties, the Mayor is hereby authorized to appoint the Director of Finance or Assistant Director of Finance as such City Treasurer, on an interim basis, until a City Treasurer is appointed and confirmed by Council pursuant to the Charter. (Ord. 56-96. Passed 6-3-96.)

#### 129.03 DIVISION OF TAXATION.

The Commissioner of the Division of Taxation, to be called the Commissioner of Taxation, under the supervision and direction of the Director of Finance, shall have supervision and control of the administration and enforcement of the City income tax in all aspects thereof. The Commissioner shall be appointed by the Mayor and be subject to confirmation by a majority of the members of Council. The Division may have four clerical employees consisting of one Administrative Assistant - Tax, three Tax Specialists, all of whom shall be under the supervision and control of the Commissioner of Taxation. (Ord. 6-2013. Passed 1-22-13.)



129.04 DIVISION OF CLERK OF COUNCIL.

The Clerk of Council, whose position is hereby created, effective on and after June 16, 1986, shall be the head of the Division of Clerk of Council under the supervision of the Director of Finance. He shall be appointed by the Mayor, subject to confirmation by a majority of the members of Council. He shall attend all meetings of Council, prepare and distribute agendas therefor and keep a record of Council's proceedings in a journal as prescribed in Section 6.0, Article III of the Charter. He shall keep and have custody of the records of all ordinances, resolutions, rules, regulations and bylaws adopted by Council and of its proceedings, and such records shall be available for public inspection. He shall cause to be published all ordinances, resolutions, notices, statements, rules, proclamations and reports required by the Charter, the applicable laws of Ohio or legislation enacted by Council to be published. He shall also keep and have custody of all other rules and notices which he is required by Charter, ordinance or resolution to publish. He shall authenticate all of the same of which he has custody, authentication of which is necessary or proper. On and after June 16, 1986, he shall attest all ordinances and resolutions adopted by Council as was required of the Clerk-Auditor by Charter, Article IV, Section 6.0(b). On and after June 16, 1986, he shall receive from the Mayor delivery of ordinances and resolutions not approved by the Mayor, as was required of the Clerk-Auditor by Charter, Article IV, Section 6.0(b). The Clerk of Council shall also perform those additional duties as may be assigned to him by the Director of Finance or the Treasurer. Any and all documents, notices and writings of any kind or description filed or required to be filed in the office of the Clerk of Council or with the Clerk of Council shall when filed in the office of the Director of Finance or with the Director of Finance, be deemed to have been filed in the office of the Clerk of Council and with the Clerk of Council. Any and all documents, notices and writings of any kind or description filed or required to be filed in the office of the Director of Finance or with the Director of Finance shall, when filed in the office of the Clerk of Council or with the Clerk of Council, be deemed to have been filed in the office of the Director of Finance or with the Director of Finance.

(Ord. 42-87. Passed 4-20-87.)

129.045 DIVISION OF INFORMATION TECHNOLOGY.

The Information Technology Manager of the Division of Information Technology, to be called the Information Technology Manager, under the supervision and direction of the Director of Finance, shall have supervision and control of the administration of the City's application of computer hardware and software as well as the City's telephone system in all aspects thereof. The Manager shall be appointed by the Mayor and shall be subject to confirmation by a majority of the members of Council. The Division shall have an Information Technology Specialist whose duties shall be assigned by and performed to the standards set by the Information Technology Manager.

(Ord. 30-2006. Passed 4-3-06.)

129.05 TREASURY INVESTMENT BOARD.

(a) There is hereby created a Treasury Investment Board of the City, which Board shall consist of the Mayor, Director of Finance and the Director of Law.

(b) There is hereby created a Treasury Investment Account.

(c) The Treasury Investment Board may invest moneys in the Treasury of the City in accordance with any ordinance of the City and a depository or other contract authorized by same, Ohio R.C. 135.45 and Ohio R.C. 731.56 through 731.59, irrespective of whether such moneys may be required to be used by the City within a period of six months, so long as such moneys are not needed to meet current demands on the Treasury; and provided, however, that moneys invested in accordance with Ohio R.C. 135.45 shall not exceed fifty percent (50%) of

the City moneys available for investment at the time the investment is made.  
(Ord. 18-2001. Passed 2-20-01.)

(d) The Treasury Investment Board shall adopt an Investment and Cash Management Policy for the City, not inconsistent with this section, and which authorizes only those investments permitted by this section.  
(Ord. 108-96. Passed 9-16-96.)

129.06 PUBLIC HEARINGS ON TAX BUDGET.

(a) Not less than seven calendar days before the Mayor and Director of Finance present the tax budget provided for under Ohio R.C. 5705.29 and 5705.30 to Council they shall hold at least one public hearing at which citizens shall have the opportunity to provide written and oral comment on the proposed uses of General Revenue Sharing Subtitle A funds under P.L. 94-488, and the Clerk of Council shall, at least ten days prior to the date on which such public hearing is scheduled, give notice to the public of the time, place, subject and right to present oral and written comments at such hearing, which notice shall be published in at least one newspaper of general circulation in the City.

(b) Prior to adoption, the tax budget shall have at least one public hearing before Council in accordance with Ohio R.C. 5705.30, which public hearing shall include consideration of the proposed use of funds including Subtitle A funds under P.L. 94-488 in relation to the entire proposed tax budget being considered for adoption.

(c) At least ten days prior to such public hearing on the tax budget, Council shall make available to the public for inspection at the office of the Director such proposed tax budget and shall cause a notice to be published in a newspaper of general circulation in the City advising the public of such availability, the date, time and place of such public hearing, the fact that the public may provide written and oral comment and ask questions concerning the entire tax budget and the relationship of revenue sharing entitlement funds to the entire tax budget. (Ord. 3-78. Passed 1-16-78.)

129.07 SUBDIVISION PLAN REVIEW AND INSPECTION FEES.

The cost to the City for general supervision, plan review, testing and inspection required by it shall be borne by the owner and/or developer of a subdivision, planned development, commercial building or apartment complex, which cost shall be determined by applying the following formula:

$$(\text{Payroll (basic + fringe benefits)} + 110\% \times (\text{out of pocket, materials and testing})) \times 135\%.$$

Such cost shall be paid to the City within thirty days after it has been incurred by the City. (Ord. 105-77. Passed 11-21-77.)

On and after June 1, 1979, as to all such cost to the City incurred through independent contractors the multiplier of 135 percent in the above formula shall be eliminated therefrom.

129.08 SUBDIVISION (LOT SPLIT) WITHOUT PLAT; FEES.

Each application for a subdivision (lot split) without a plat shall be accompanied by a fee payable in cash or by check to the City of Sylvania as follows:

- (a) Twenty-five dollars (\$25.00) for each application involving platted land; and
  - (b) Thirty-five dollars (\$35.00) for each application involving nonplatted land.
- (Ord. 5-82. Passed 1-18-82.)

129.09 CREDITING OF INTEREST EARNED.

Interest earned from the deposit or investment of money of the City from the following Funds:

Capital Improvement Fund  
Sewer Revenue Fund  
Water Fund

shall be credited proportionately to such Funds in proportion to which the principal of each Fund bears to the total principal of all such Funds. Interest earned from the deposit or investment of money of the City from all Funds of the City not set forth above shall be credited to the General Fund.

(Ord. 18-2001. Passed 2-20-01.)

129.10 CHARGE FOR BAD CHECK.

Each refusal of a financial institution to pay a check, drawn on such institution in favor of the City or any of its departments or divisions, shall automatically cause the account or obligation which had been credited with the amount stated in such check to be restored to its balance as existed prior to such credit as though no credit had been made and in addition thereto the account or obligation which had been credited by the amount stated in the check on which payment had been refused shall be charged the sum of twenty dollars (\$20.00) and such charge shall be made irrespective of whether such credit had been reflected in the account at the time payment is refused.

(Ord. 103-99. Passed 9-7-99.)

CHAPTER 131  
Department of Law

- 131.01 Department of Law - Director,  
Division of Prosecution;  
consultant expense  
reimbursement.
- 131.02 Settlement of claims.

CROSS REFERENCES

Solicitor to be Department head - see Chtr. Art. VII, Sec. 2.0  
Bond - see Chtr. Art. XV Sec. 5.0  
Powers and duties - see Ohio R.C. 733.51 et seq.  
Annual report to Council - see Ohio R.C. 733.62  
Departmental organization - see ADM. Ch. 123  
Compensation - see ADM. Ch. 139  
Income Tax Board of Review - see ADM. 171.13

131.01 DEPARTMENT OF LAW - DIRECTOR, DIVISION OF PROSECUTION;  
CONSULTANT EXPENSE REIMBURSEMENT.

(a) The Solicitor required by Article VIII Section 1.0(a) of the Charter shall become the head of the Department of Law upon the creation of the Department, pursuant to Article VII, Section 2.0 of the Charter. As head of the Department of Law he shall be known as the Director of Law. The Director of Law shall serve the Mayor, Council, the administrative departments and the officers, boards and commissions of the City as legal counsel in connection with municipal affairs and subject to the direction of the Mayor, shall represent the City in all proceedings in Court or before any administrative board, pursuant to the Charter. The Director of Law shall prepare all contracts, bonds and other instruments in writing in which the City is concerned, and shall endorse on each his approval of the form thereof. He shall perform all other duties now or hereafter imposed upon municipal solicitors under the laws of the State except that he shall not, as Director of Law, provide legal advice, counsel or service to a City school district under Ohio R.C. 3313.35.

(b) The Director of Law shall be an attorney at law duly admitted to practice law in the State. He shall serve the City as an officer of the City pursuant to the Position and Compensation Plan as to salary and the time required to be served each month for such salary and as an independent contractor pursuant to an ordinance of Council and/or agreements authorized by ordinances of Council, and pursuant to law and his contractual obligations to perform legal services for the City or provide assistants to do so, may designate such assistants from time to time as he considers necessary to the efficient administration of legal services to the City. The Law Director and his assistants shall be compensated in accordance with the provisions made for them in the Position and Compensation Plan, and/or in accordance with the compensation provided for in an ordinance of Council and/or agreements authorized by ordinance of the Council. The Director of Law shall oversee the Division of Prosecution. (Ord. 126-96. Passed 11-4-96.)

(c) The Department of Law shall have a Division of Prosecution comprised of one full-time prosecutor, one Secretary II and one Secretary who will be employed on a part-time basis, who shall serve under the direction of the Prosecutor. The prosecutor in the Division of Prosecution shall be primarily responsible for the prosecution of all City of Sylvania and State cases in Sylvania Municipal Court and the cases of all municipalities with whom the City of Sylvania has contracted to provide prosecutorial services, subject to the oversight of the Director of Law. The prosecutor shall be an attorney at law duly admitted to practice law in the State of Ohio. The prosecutor shall be appointed by the Mayor, subject to confirmation by a majority of the members of Council, to serve until removed as provided in Section 5.0(c) of Article IV of the Charter. The Director of law may appoint, on a case by case basis, such Special Prosecutors as may be necessary when the prosecutor has a potential conflict of interest or there exist other legal grounds why the prosecutor should not prosecute a particular case. The Prosecutor shall be compensated in accordance with the provision made for them in the Position and Compensation Plan and/or in accordance with the compensation provided for them in an ordinance of Council and/or a separate agreement authorized by an ordinance of the Council. The Prosecutor shall submit reports to the Director of Law at such frequency, in such detail and covering such matters as the Director shall require. (Ord. 7-2013. Passed 1-22-13.)

(d) On and after January 1, 1997, the Director of Law, as an independent contractor, may be reimbursed by the City for any expense incurred by the Director of Law, as an independent contractor, in hiring or retaining as a consultant on the City legal matters any former Director of Law of the City, which reimbursement shall be based on a rate per hour not exceeding the rate per hour authorized by ordinance of Council for compensation of the Law Director. (Ord. 126-96. Passed 11-4-96.)

#### 131.02 SETTLEMENT OF CLAIMS.

(a) The Director of Law of this City is hereby authorized to compromise and settle any and all claims against the City or on behalf of the City against other parties without first obtaining specific authorization therefor from Council, provided, however, that no settlement of any such claim in excess of the sum of five thousand dollars (\$5,000) shall be made without specific authority of Council therefor.

(b) No such compromise or settlement of a claim against the City shall be made unless an appropriation also is available for the expenditure required to complete the same.

(c) In all cases where the claim of the City against other parties is compromised pursuant to authority granted by this section, a release signed by the Director of Law shall be binding on the part of the City for the purposes specified therein.

(d) The Director of Finance is hereby directed to draw his warrant for the settlement for such claims upon presentation of a proper voucher therefor, approved by the Director of Law. (Ord. 75-2000. Passed 9-5-00.)

CHAPTER 133  
Emergency Government

- |        |   |        |                               |
|--------|---|--------|-------------------------------|
| 133.01 | Definitions.  | 133.04 | Recording and publications.   |
| 133.02 | Designation, qualifications and term of emergency interim successors. | 133.05 | Formalities of taking office. |
| 133.03 | Assumption of powers and duties by emergency interim successor.       | 133.06 | Quorum and vote requirements. |

CROSS REFERENCES

- Continuity of local government in enemy attack - see Ohio R.C.  
Ch. 161
- Alternate seats of local government in enemy attack - see Ohio R.C.  
5915.041

133.01 DEFINITIONS.

As used in this chapter, unless the context otherwise clearly indicates:

- (a) "Unavailable" means either that a vacancy in office exists and there is no deputy authorized to exercise all of the powers and discharge the duties of the office, or that the lawful incumbent of the office and his duly authorized deputy are absent or unable, for physical, mental or legal reasons, to exercise the powers and discharge the duties of the office.
- (b) "Attack" means any attack or series of attacks by an enemy of the United States causing, or which may cause, substantial damage or injury to civilian property or persons in the United States in any manner, by sabotage, or by the use of bombs, missiles, shellfire, or atomic, radiological, chemical, bacteriological or biological means or other weapons or processes.
- (c) "Duly authorized deputy" means a person who is presently authorized to perform all of the functions, exercise all of the powers and discharge all of the duties of an office in the event the office is vacant or at such times as it lacks administration due to the death, absence or disability of the incumbent officer.
- (d) "Emergency interim successor" means a person designated pursuant to this chapter for possible temporary succession to the powers and duties, but not the office, of a City officer in the event that such officer or any duly authorized deputy is unavailable to exercise the powers and discharge the duties of the office as a result of an enemy attack. (1964 Code §25.2)

133.02 DESIGNATION, QUALIFICATIONS AND TERM OF EMERGENCY INTERIM SUCCESSORS.

- (a) Elective Officers. Within thirty days after first entering upon the duties of his office, the Mayor, each member of Council and the Director of Finance shall, in addition to any duly authorized deputy, designate such number of emergency interim successors to his office and specify their rank in order of succession after any duly authorized deputy so that there will not be less than three duly authorized deputies or emergency interim successors or combination thereof for the office.

(b) Appointive Officers. The Mayor shall, within the time specified in subsection (a) hereof, designate for appointive officers, including the Director of Public Service, Director of Public Safety, City Treasurer and the Director of Law, three emergency interim successors to these officers and specify their rank in order of succession.

(c) Review of Designations. The incumbent in the case of those elective officers specified in subsection (a) hereof, and the Mayor in the case of those appointive officers specified in subsection (b) hereof, shall review and, as necessary, promptly revise the designations of emergency interim successors to insure that at all times there are at least three qualified emergency interim successors or duly authorized deputies or any combination thereof for each officer.

(d) Qualifications. No person shall be designated or serve as an emergency interim successor unless he may, under the Constitution and the statutes of the State and the provisions of the City Charter, hold the office of the person to whose powers and duties he is designated to succeed, but no provision of any ordinance or of the Charter prohibiting an officer or employee of the City from holding another office shall be applicable to an emergency interim successor.

(e) Status of Emergency Interim Successor. A person designated as an emergency interim successor holds that designation at the pleasure of the designator provided that he must be replaced if removed. He retains this designation as emergency interim successor until replaced by another appointed by the authorized designator.  
(1964 Code §25.3)

#### 133.03 ASSUMPTION OF POWERS AND DUTIES BY EMERGENCY INTERIM SUCCESSOR.

If, in the event of an attack, any officer named in subsections (a) and (b) of Section 133.02 and any duly authorized deputy is unavailable, his emergency interim successor highest in rank in order of succession who is not unavailable shall, except for the power and duty to appoint emergency interim successors, exercise the powers and discharge the duties of such officer. An emergency interim successor shall exercise these powers and discharge these duties only until such time as the lawful incumbent officer or any duly authorized deputy or an emergency interim successor higher in rank in order of succession exercises, or resumes the exercise of, the powers and discharge of the duties of the office, or until, where an actual vacancy exists, a successor is appointed to fill such vacancy or is elected and qualified as provided by law.  
(1964 Code §25.4)

#### 133.04 RECORDING AND PUBLICATIONS.

The name, address and rank in order of succession of each authorized emergency interim successor shall be filed with the Clerk of Council of the City, and each replacement or change in the order of succession of an emergency interim successor shall become effective when the designator files with the Clerk of Council the successor's name, address and rank in order of succession. The Clerk of Council shall keep on file all such data regarding emergency interim successors and it shall be open to public inspection.  
(1964 Code Sec. 25.5)

**133.05 FORMALITIES OF TAKING OFFICE.**

At the time of their designation, emergency interim successors shall take such oath and do such other things, if any, as may be required to qualify them to exercise the powers and discharge the duties of the office to which they may succeed.  
(1964 Code §25.6)

**133.06 QUORUM AND VOTE REQUIREMENTS.**

In the event of an attack:

- (a) Quorum requirements of Council shall be suspended; and
- (b) Where the affirmative vote of a specified proportion of the members elected thereto for approval of an ordinance, resolution or other action would otherwise be required, the same proportion of those members voting thereon shall be sufficient. (1964 Code §25.7)





CHAPTER 139  
Position and Compensation Plan

139.01	Classification Plan.	139.072	Employees with contagious diseases.
139.02	Content and coverage of the Compensation Plan.	139.08	Compensation limited by appropriations.
139.03	Definition and adoption of the Compensation Plan.	139.09	Maintenance of the Classification and Compensation Plan.
139.04	Administration of the Compensation Plan.	139.10	Salary and wage schedules.
139.05	Overtime and emergency call-in pay.	139.11	Reimbursement for travel and expenses.
139.06	Holidays.	139.12	Payroll deductions for Savings Bonds and Notes.
139.07	Leaves of absence.	139.13	Payroll deductions for deposit in share accounts.
139.071	Credit for prior public service; anniversary date.		

CROSS REFERENCES

Worker's compensation - see Ohio Const., Art. II, Sec. 35;  
Ohio R.C. Ch. 4123

Wages and hours on public works - see Ohio Const., Art. II, Sec. 37;  
Ohio R.C. Ch. 4115

Military service - see CHTR. Art. XV, §4.0

Bonds of officers and employees - see CHTR. Art. XV, §5.0

Deductions for dues and savings - see Ohio R.C. 9.41, 9.43

Deductions for municipal income tax - see Ohio R.C. 9.42

Recognition of F.O.P. Lodge 129 - see ADM. Ch. 141

Recognition of S.M.E.A. - see ADM. Ch. 143

139.01 CLASSIFICATION PLAN.

(a) Definition and Adoption.

- (1) Classification of positions. All positions in the City service, except those listed in Section 139.02(b) and (c), and Section 139.03(e)(4), shall be grouped into classes and each class shall include those positions sufficiently similar in respect to their duties and responsibilities so that similar requirements as to training, experience, knowledge, skill, personal qualities and the same rates of compensation are applicable thereto.
- (2) Class specifications. The class specifications which define the duties of all positions and establish the desirable minimum qualifications required for successful performance in such positions shall be approved by the Civil Service Commission and maintained by the Treasurer.

- (3) Adoption of the Classification Plan. The classes of positions as set forth in Section 139.02(a) are hereby adopted, and, together with the specifications for the respective classes, shall constitute the Classification Plan on the basis of which all positions shall be classified. The class lists and the class specifications shall be maintained by the Treasurer to reflect currently and properly the duties, responsibilities and qualification requirements of the respective classes of positions in the City service.
- (b) Application and Interpretation.
- (1) Allocation of existing positions. The allocation of individual positions to standard classes and any re-allocations which may be required subsequently shall be made by the Treasurer, with the approval of Council.
- (2) Interpretation of class specifications.
- A. Purpose and Effect of Class Specifications. Each class specification shall outline the main characteristics and qualifications requirements of positions in the class and give examples of specific duties which employees holding such positions may properly be required to perform. The class specifications are descriptive and explanatory but not restrictive. The listing of particular examples of duties does not preclude the assignment of other tasks by the department head.
- B. Application of Specifications to Positions. In determining the class to which a position should be allocated, the specifications of each class shall be considered in its entirety and in relation to the specifications of other classes in the Classification Plan.
- C. Statements of Qualifications. The statement of qualifications in a class specification is intended to be used as a guide in selecting persons for examinations and employment, for preparing examinations, for employment or promotion and for use in determining the relative value of positions in a class with positions in other classes.
- (Ord. 51-86. Passed 5-5-86.)

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

(a) Classes in the Plan. The Classification Plan shall consist of the classes listed in this section, with such changes from time to time as may be recommended by the Treasurer and approved by Council. All positions in each class shall be compensated in accordance with the class grade for each class as shown in this section and at the rates of pay for each class grade as set forth in Section 139.03. The salary rates as established for each class grade shall be the compensation for work of salaried employees on a normal full-time schedule not to exceed the number of hours per week shown in this section for the respective groups of classes.

LIST OF OCCUPATIONAL TITLES

<u>CLASS CODE</u>	<u>CLASS GRADE</u>	<u>CLASS TITLE</u>
100	Clerical, Administrative and Fiscal Group (40H/W)	
103	11	Senior Account Clerk
104	12	Secretary I
105	12	Secretary II
106	15	Administrative Assistant to the Mayor
107	8	Deputy Clerk of Courts
108	15	Administrative Secretary/Service
109	15	Administrative Secretary/Safety
110	18	Human Resource Specialist
111	9	Deputy Bailiff
112	15	Bailiff
113	9	Deputy Clerk of Courts I
114	10	Deputy Clerk of Courts II
116	11	Deputy Clerk of Courts III
117	15	Chief Deputy Clerk of Courts
119	12	Deputy Clerk of Courts IV
120	18	Clerk of Council
121	13	Tax Specialist
122	13	Criminal Division Head
124	15	Administrative Assistant-Tax
125	13	Deputy Clerk of Courts V
126	12	Assistant Probation Officer
127	15	Chief Probation Officer

<u>CLASS CODE</u>	<u>CLASS GRADE</u>	<u>CLASS TITLE</u>
128	9	Court Security Officer
129	15	Courtroom Officer
200	Engineering Group (40H/W)	
203	21	Engineering Associate I
204	22	Engineering Associate II
205	18	Engineering Technician

The foregoing occupational class titles in the 100 and 200 Class Code Groups shall be compensated under salary and wage schedule, Schedule 4, Section 139.10(d), payable bi-weekly.

The Classification Plan shall also consist of the list of occupational titles set forth in the salary and wage schedule, Schedule 2, Section 139.10(b) with annual compensation payable as therein set forth, bi-weekly.

The Classification Plan shall also consist of the list of occupational titles set forth in hourly salary and wage schedule, Schedule 3, Section 139.10(c) with hourly compensation payable as therein set forth, bi-weekly.

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

<u>Title</u>	<u>Rate (Hourly)</u>
Service Maintenance Worker I	\$8.00
Service Maintenance Worker II	8.00
Service Maintenance Worker III	8.50
Service Maintenance Worker IV	9.00
Filing Clerk I	8.00
Filing Clerk II	8.00
Filing Clerk III	8.50
Engineering Intern I	9.00
Engineering Intern II	10.00
Engineering Intern III	11.00

(Ord. 10-2013. Passed 1-22-13; Ord 20-2013. Passed 2-18-13.)

139.03 DEFINITION AND ADOPTION OF THE COMPENSATION PLAN.

(a) Compensation Schedule. For each class grade a bi-weekly salary or pay range is hereby established which shall consist of an entrance rate and four skill/merit step rates comprising the base rates for each class grade. For each year of service after the fifth year there is hereby established a percentage factor which shall be applied to the employee's appropriate base rate in arriving at such employee's pay. The pay of employees occupying classified positions covered by this chapter shall be on the basis of the appropriate bi-weekly base rate for the respective classes of positions as increased by the appropriate applicable longevity factor, all as adopted herein as a part of the salary and wage schedule. The bi-weekly base rates increased by the appropriate applicable longevity factor, all as set forth in the schedule adopted by subsection (c) hereof and the provisions of this chapter for the administration thereof, together with the provisions on benefits and working conditions, shall comprise the Compensation Plan.

(b) Time Basis for Payment of Hourly Rates. (EDITOR'S NOTE: Former subsection (c) was repealed by Ordinance 124-78, passed December 18, 1978.)

(c) Adoption of the Salary and Wage Schedule. The salary and wage schedule as set forth in Section 139.10 is hereby adopted for all classes of positions, except those specified in subsection (d)(3) and (4) hereof and Section 139.02(b).

(d) Special Compensation Provisions.

(1) Plus rates for higher skills. On and after April 1, 1990, when an employee is qualified for, and is temporarily required to serve regularly in and accept the responsibilities for, work in a higher class grade if positions of those positions listed as clerical, administrative and fiscal group or of positions listed as engineering group, in Section 139.02(a), such employees shall receive the entrance rate of that class grade in the position in which he is temporarily serving or one step rate above his present rate, whichever is higher, while so assigned, subject to the approval of the Mayor. When an employee is qualified for and is temporarily required to serve regularly in, and accept the responsibility for, work in a higher class grade of position from the list of positions in Section 139.03(d)(3) and (d)(4), such employees shall receive a fifteen percent (15%) increase in his current salary, subject to the approval of the Mayor. Such temporary assignment to a higher class grade of position to qualify for the higher rate of pay shall be regular and continuous in character, and the position to which he is temporarily assigned shall be one or more grades higher than the position in which the employee was serving before such temporary assignment. Such temporary assignment shall not exceed a total of six months in any calendar year. An employee may be temporarily assigned to the work of any position in the same or lower class grade without a change in pay.

- (2) Compensation of temporary and seasonal employees. Temporary or seasonal employees shall be compensated initially at the entrance rate for the class in which employed. Such persons now employed by the City shall be assigned to that base rate and appropriate longevity factor which is nearest the rate of pay they are currently receiving and without there being any reduction from current rate of pay. Temporary and seasonal employees may be advanced in pay to the next higher skill/merit step rate, based on satisfactory service, provided they have worked a minimum of one calendar year or 1040 hours, whichever is longer. When the required period of service has been attained, advancement to the higher skill/merit step rates may be effected in accordance with Section 139.04(b). The accumulation of service toward advancement within a range shall continue unless interrupted by a period of absence from the City service for more than one (1) year.
- (3) Compensation for elective and appointive 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>
Municipal Judge	\$62,500.00 annually commencing July 1, 1997, and \$63,250.00 annually commencing January 1, 1998, and thereafter, effective retroactively. (Three-fifths thereof is payable by the City and two-fifths thereof is payable by the Board of Commissioners of Lucas County.) (Ord. 78-97. Passed 5-19-97.)
Mayor	\$22,360 annually commencing January 1, 2002; and an annual cost of living adjustment based on the Consumer Price Index (CPI) for the previous 12 months not to exceed 4% commencing January 1, 2003 and thereafter. (Ord. 78-97. Passed 5-19-97; Ord. 52-2001. Passed 5-7-01.)
President of Council	\$600.00 annually in addition to regular Councilmanic salary for the term commencing January 1, 1992 to 1993; \$1,200 annually in addition to regular Councilmanic salary for the term commencing January 1, 1994 and thereafter. (Ord. 78-97. Passed 5-19-97.)
Director of Finance*	\$94,000 annually commencing January 1, 2013 and thereafter.

<u>TITLE</u>	<u>RATE</u>
Director of Law*	\$98,567 annually, exclusive of special assignments and projects and/or time in excess of fifty-five (55) hours per month, commencing January 1, 2012 and thereafter.
Director of Public Safety	\$3,500 annually commencing January 1, 2013 and thereafter.
Treasurer	\$4,500 annually commencing January 1, 2013 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*	\$101,592 annually commencing January 1, 2012 and thereafter.
Deputy Director of Public Service*	\$88,500 annually commencing January 1, 2013 and thereafter.
Zoning Administrator*	\$81,500 annually commencing January 1, 2013 and thereafter.
Clerk of Courts*	\$75,000 annually commencing January 1, 2013 and thereafter. (Ord. 10-2013. Passed 1-22-13.)
Commissioner - Taxation	\$75,000 annually commencing March 4, 2013. (Ord. 28-2013. Passed 3-4-13.)
Historical Village Curator	\$48,353 annually commencing January 1, 2013 and thereafter.
Chief Prosecutor	\$100,596 annually commencing January 1, 2012 and thereafter.
Information Technology Manager	\$88,981 annually commencing January 1, 2012 and thereafter.



<u>TITLE</u>	<u>RATE</u>
Information Technology Specialist	\$74,875 annually commencing January 1, 2013 and thereafter
Member of Council	\$8,000 annually for all members commencing January 1, 2002; commencing January 1, 2003, a Cost of Living Adjustment shall be made to the Council member's salary based upon the Consumer Price Index for the previous twelve months, however, said Cost of Living Adjustment shall not exceed 4%.
Economic Development/Administrative Services Coordinator*	\$97,753 annually commencing January 1, 2013 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.

- (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 Streets*	\$93,324 annually commencing January 1, 2012 and thereafter.
Superintendent of parks and Forestry*	\$93,324 annually commencing January 1, 2012 and thereafter.
Vehicle Maintenance Manager	\$67,021 annually commencing January 1, 2013 and thereafter.
Water Foreman	\$79,160 annually commencing January 1, 2013 and thereafter.
Sewage Foreman	\$79,160 annually commencing January 1, 2013 and thereafter.
Street and Highway Foreman	\$78,376 annually commencing January 1, 2012 and thereafter.
Sewage Maintenance Crew Leader	\$67,021 annually commencing January 1, 2013 and thereafter.

<u>TITLE</u>	<u>RATE</u>
Parks and Forestry Foreman	\$78,376 annually commencing January 1, 2012 and thereafter.
Street Maintenance Crew Leader	\$67,021 annually commencing January 1, 2013 and thereafter.
Utility Manager	\$71,887 annually commencing January 1, 2013 and thereafter.
Water Maintenance Crew Leader	\$67,021 annually commencing January 1, 2013 and thereafter.
Parks and Forestry Crew Leader	\$67,021 annually commencing January 1, 2013 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.

(5) Tuition Reimbursement to full-time City employees.

- A. All regular full-time employees, who have completed their probationary period, shall be entitled to reimbursement of one hundred percent (100%) of the cost of tuition (excluding specifically, but not in limitation, books and laboratory fees) for approved courses of study at an accredited institution of learning when such study is undertaken in a field reasonably related to the employee's work duties. To qualify for such tuition reimbursement, an employee must obtain advanced approval in accordance with procedures established by the City, must submit proof of tuition cost acceptable to the City, and must achieve a passing grade of "C" or its equivalent or better. An employee shall not be entitled to such tuition reimbursement for courses which will qualify the employee for a new job or profession.
- B. If within twenty-four months following the completion of an approved course which tuition was reimbursed to the employee by the City, the employee's service with the City is terminated for any reason other than retirement, layoff, or death of the employee, the employee shall be required to pay back to the City the tuition reimbursement received.
- C. Full tuition reimbursement under this section shall be made only for the employee's first Bachelor degree. Any further degree shall be reimbursed at a maximum of fifty percent (50%) for a grade of "C" or better.
- D. The aggregate amount of tuition reimbursement for any individual employee of the City shall not exceed five thousand dollars (\$5,000.00).

- (6) Municipal court employees five percent shift differential. In addition to the compensation provided by the salary and wage schedule in Section 139.10, Schedule 1, municipal court employees who are required to work the entire evening shift shall be paid a premium of five percent (5%) of their regular pay for that shift. (Ord. 10-2013. Passed 1-22-13.)

139.04 ADMINISTRATION OF THE COMPENSATION PLAN.

(a) Entrance Salary Rates.

- (1) Starting rate on initial employment. Original appointment to any position shall be at the entrance rate, and advancement from the entrance rate into the maximum skill/merit step rate within a pay range shall be by successive steps. Upon recommendation of the Mayor, Council may approve initial compensation at a rate higher than the entrance rate in the pay range for the class when the needs of the service make such action necessary; provided that any such exception is based on the outstanding and unusual character of the employee's experience and ability over and above the qualification requirements specified for the class, or that a critical shortage of applicants exists. Such employee shall have his longevity computed as if he had already acquired the minimum service represented by the step into which hired for purposes of future salary increases only. In the latter case any incumbents receiving a lower rate shall have their rates increased to the rate established for entrance of new employees.
- (2) Starting rate on return to duty. When an employee returns to duty in the same class of positions after a separation from the City service of not more than one year, which separation was not due to discreditable circumstances, such employee shall receive the base rate in the pay range corresponding to the base rate received at the time of separation and shall subsequently serve there for at least such period as is normally required for advancement to the next higher skill/merit step rate.
- (3) Starting rate in new position. Whenever an employee is assigned to duty in a position not previously held by him and such change is not in the nature of a promotion, he shall receive the entrance rate in the range established for such position or such other rate within the applicable range as he may be entitled to by reason of crediting him in his new position with such prior service that is found to meet the following conditions: the character and nature of the duties of the position to which the employee was assigned are similar to those of the new position; and the service in the former position provided experience valuable to the performance of the new position.

(b) Salary Advancement Within Range by Skill/Merit Steps. Salary within the ranges for the respective classes shall be based on skill and/or merit and advancement shall be from the entrance rate or one of the skill/merit steps to the next higher available skill/merit step. There shall be a first year skill/merit step, a second year skill/merit step and a third year skill/merit step which may be granted at minimum intervals of one year between such steps over the first five years of employment. Upon the completion of five years of continuous service within the City, an employee shall advance to the fifth year skill/merit step. Advancement from the entrance rate to the first year skill/merit step may be granted after the first eleven months of employment. Advancement to any skill/merit step shall not be available and shall not be granted after five years and one day of employment.

(c) Longevity Factors. Longevity factors are provided in the Compensation Plan to provide financial recognition for long and faithful service where the opportunity for promotion is limited and where there is no provision for further advancement within the base pay range. Such longevity factors shall be applied as follows:

- (1) Any employee performing satisfactorily in a position classified hereunder, specifically excluding, however, those listed in Section 139.03(d)(3) and (4), who has been continuously employed by the City for a period of five years or longer shall have his compensation increased to that amount which results from multiplying his base rate of pay by the longevity factor of base pay set forth in Section 139.10(a), Schedule I, to the right of the number of full years of service such employee has continuously been employed by the City.
- (2) Effective January 1, 1999, the positions of Police Captain, Sewage Maintenance Crew Leader, Street Maintenance Crew Leader, Water Maintenance Crew Leader, Vehicle Maintenance Manager and Parks and Forestry Crew Leader shall be entitled to the following longevity payments according to the following schedule:

Completed Calendar Years of Service	<u>Amount</u>
1 year through 6 years	\$ 200.00
7 years through 11 years	400.00
12 years through 16 years	600.00
17 years or more	800.00

- (3) All full-time employees hired after January 1, 2000 with five or more years of continuous service with the City shall be entitled to annual longevity payments in accordance with the following schedule:

Completed Calendar Years of Service	<u>Amount</u>
5 years through 9 years	\$ 400.00
10 years through 14 years	700.00
15 years through 19 years	1000.00
20 years through 24 years	1300.00
25 years or more	1600.00

- (4) This provision does not apply to promotions or hires on or after January 22, 2013.

All such longevity payments shall be paid at the same time that bonus vacation checks are processed. (Ord. 4-2000. Passed 1-3-00; Ord. 10-2013. Passed 1-22-13.)

(d) Requirements as to Continuity of Service and Limitation on Applicability of Longevity. Service requirements specified in this chapter shall have the implication of continuous service, which means employment in the City service without break or interruption.

- (1) Leaves of absences with pay and leaves without pay of ten or less days shall not interrupt continuous service nor be deducted therefrom. Absences on leave without pay in excess of ten days shall be deducted in computing total service and shall be deemed to have interrupted continuous service except as provided in Section 139.07(e)(1).

- (2) Except as provided for in Section 139.07(e)(1) any employee of the City whose employment with the City is terminated for any reason whatsoever, voluntary or involuntary, and who is subsequently re-employed by the City within one year of such termination, shall not be eligible for a base rate higher than skill/merit step five and shall not, anything to the contrary herein notwithstanding, be eligible to have his base rate on re-employment increased by the longevity factor until after five continuous years from the time of being re-employed and then only by the longevity factor on the salary and wage scale to the right of that total number of full years of service comprised of five years plus the years of service prior to termination and the years of service after being rehired, with no retroactivity permitted. If such a terminated employee is not re-employed within one year of such termination, he shall never have the right to any longevity benefits.

(e) Initial Adjustments to the Compensation Plan. In order to bring all pay rates into conformity with the new pay schedule provided in this chapter, the following rules for application and adjustment shall be effective, subject to dates of promotion, in fixing the rates of pay of incumbents of positions of January 1, 1979, the time of the effective date of this chapter:

- (1) An employee's base rate on January 1, 1979, depending upon years of service, shall be as follows:

<u>YEARS OF SERVICE</u>	<u>BASE RATE</u>
Less than one	Entrance
One, but less than two	First year merit step
Two, but less than three	Second year merit step
Three, four and five	Third year merit step

- (2) Each employee's rate of pay under this chapter effective January 1, 1979, shall be compared with such employee's rate of pay as it was immediately prior to January 1, 1979, and the higher of the two shall be utilized for the inauguration of this new plan effective January 1, 1979.
- (3) The Treasurer is hereby authorized to promulgate such additional rules as may be necessary to implement the legislative intent on changing from a two-schedule salary and wage schedule to one schedule and from an automatic base rate step plan to a skill/merit base rate step plan.
- (4) An employee's base rate on and after January 1, 1991, depending upon years of service, shall be as follows:

<u>YEARS OF SERVICE</u>	<u>BASE RATE</u>
Less than one	Entrance
One, but less than two	First year merit step
Two, but less than three	Second year merit step
Three, but less than five	Third year merit step
Five and more	Fifth year merit step

(Ord. 57-91. Passed 6-17-91.)

- (f) Rate of Pay Upon Demotion.

- (1) An employee demoted while being paid within the base salary range, from a position in one class to a position having a lower salary range shall receive a salary decrease of not less than one salary step.

- (2) An employee whose salary includes a longevity factor for his class and is subsequently demoted to a position in a class having a lower salary range shall have the longevity factor appropriate for his years of service applied to the base rate in the lower salary range.

(g) Rate of Pay Upon Transfer. An employee who is transferred to another position in the same class grade shall continue to receive the same pay rate until he is promoted or demoted, or until his pay rate is adjusted in accordance with the provisions of this chapter.

(h) Rate of Pay on Promotion. Upon promotion to a class grade having a higher salary range an employee shall receive the pay commanded by his new position at the base rate thereof increased by the appropriate longevity factor for his years of service. Advancement subsequent to promotion shall be on the same basis as described in subsection (b) hereof with the service prior to promotion being taken into account.

(i) Reassignment of Classes to Salary Groups. Whenever a class of positions is reassigned to a higher salary group, all employees occupying positions in such class at the time of reassignment shall be paid at the same step in the higher salary group to which the class of positions is reassigned. (Ord. 51-86. Passed 5-5-86.)

#### 139.05 OVERTIME AND EMERGENCY CALL-IN PAY.

(a) Overtime Administration. A department may prescribe reasonable periods of overtime work to meet operational needs. Such overtime shall be reported and justified as required by the Treasurer. Complete records of overtime of employees shall be maintained by each department head and the Director of Finance. (Ord. 56-96. Passed 6-3-96.)

(b) Overtime Compensation for Certain Salaried Employees. A salaried employee included on the list of occupational titles in a position of Water Maintenance Crew Leader, Sewer Maintenance Crew Leader, Street Maintenance Crew Leader, Parks and Forestry Crew Leader, and Vehicle Maintenance Manager when required to work pursuant to subsection (a) hereof shall be paid at the rate of time and one-half the regular rate for all hours worked over eight in any one day or for all hours worked over forty in any one week, whichever is great, but not for both. The work schedule shall be maintained by the division's administrative head or his appointed deputy and filed with the employee's work record with the Treasurer. (Ord. 10-2013. Passed 1-22-13.)

Those employees listed above may elect to take compensatory time off in place of overtime pay. Should an employee elect to accumulate compensatory time in lieu of overtime pay for any overtime worked, the employee may request such compensatory time using the applicable form provided by the City. Request for compensatory time must be submitted to the employee's Foreman no later than when the employee's pay sheets are submitted, otherwise the employee will be paid for the overtime.

No employee may accumulate more than forty hours of compensatory time within one calendar year and it shall be accumulated at the overtime rate. Compensatory time must be used by the last pay period of each calendar year and those hours not used at that time will be paid in cash at the rate of pay of when they were earned. Compensatory time must be taken in increments of not less than one hour. Requests for leave chargeable to compensatory time will be formulated in accordance with procedures established by the City and must not present a scheduling conflict or interfere with the orderly operation of the division or section. (Ord. 5-2001. Passed 1-2-01.)

- (1) All hours not worked Monday through Friday, or through the normally scheduled work week, for any personal reason of the employee, shall be offset against hours worked on Saturday and Sunday, or the sixth and seventh day of the normal work week, and shall be paid at the straight time rate. For example, an employee with a normal work week of Monday through Friday who has an excused absence for eight hours on Friday for personal reasons and then returns to work on Saturday, a normal day off, and works eight hours, shall not be permitted to count as hours worked for overtime purposes those hours for the excused absence and thus the Saturday hours shall be paid at straight time.
- (2) On legal holidays as so recognized herein by the City, an employee who has worked the last scheduled full work day preceding the holiday and the first scheduled full work day following the holiday shall receive credit for overtime purposes, for the number of hours he was normally scheduled to work. For example, an employee with a normal five day, forty hour week has a holiday on Monday and works the balance of the week as follows:

Monday - holiday	
Tuesday through Friday - 8 hours each	32 hours
Saturday - 8 hours	<u>8 hours</u>
Total actually worked	40 hours

Such employee's calculation would be as follows:

Hours worked	40 hours
Holiday credit – not worked	<u>8 hours</u>
Hours credited for overtime	48 hours
8 hours' overtime at 1.5	12 hours
Hours worked at straight time	<u>32 hours</u>
Straight time pay - hours worked	44 hours
Holiday pay - 8 hours not worked	<u>8 hours</u>
Total at straight time	52 hours

(Ord. 56-96. Passed 6-3-96.)

(c) Emergency Call-In. An employee, other than those listed in Section 139.03(d)(3) and (4), except the Water Maintenance Crew Leader, Sewer Maintenance Crew Leader, Street Maintenance Crew Leader, Parks and Forestry Crew Leader, and Vehicle Maintenance Manager called into work to do unscheduled, unforeseen or emergency work other than during his regularly scheduled work period shall be paid a minimum of four hours' pay at the regular rate or actual hours worked at the applicable overtime rate, whichever is greater; provided, however, that this emergency call-in provision shall not apply when an employee is called in early to his regular scheduled work period and works continuously from the time of so reporting for such early call-in to his regular scheduled work period. For example, if an employee's regular work day is 8:00 a.m. to 5:00 p.m., no call-in pay would be applicable if the employee was called in at 7:30 a.m. and worked through to the beginning of his regular work day of 8:00 a.m. to 5:00 p.m. (Ord. 10-2013. Passed 1-22-13.)

(d) Duplicating or Pyramiding of Overtime Pay. There shall be no duplicating or pyramiding of any overtime pay for the same hours worked. When one or more premium or overtime rate is payable, the single higher rate shall apply. (Ord. 56-96. Passed 6-3-96.)

## 139.06 HOLIDAYS.

(a) All regular full-time City employees shall receive their regular compensation for any day or part thereof, during which the public offices of the City are closed, proclaimed as a holiday in a resolution passed by Council and for the following legal holidays or parts thereof as hereinafter designated.

New Year's Day  
Martin Luther King, Jr. Day (third Monday in January)  
President's Day (third Monday in February)  
Good Friday afternoon (four hours)  
Memorial Day (last Monday in May)  
Fourth of July  
Labor Day  
Columbus Day  
Veterans' Day  
Thanksgiving Day  
Friday after Thanksgiving Day  
Christmas Eve (last four hours of the regular work day before Christmas Day)  
Christmas Day

Provided, however, all such employees other than Sylvania Municipal Court employees and the Prosecutor's Secretary, shall not be entitled to the Good Friday afternoon holiday but instead shall have the entire day before Christmas Day as a designated holiday.

Provided, still further, however, that any legal holiday or part thereof designated hereinabove may, by a resolution passed by Council, be prospectively abrogated and a different day or part thereof substituted for such abrogated holiday.  
(Ord. 10-2013. Passed 1-22-13.)

(b) To be entitled to receive such regular compensation for such holidays, the employee shall have worked or be on a compensation day off on the day before and the day after such holiday providing the same falls within the employee's regular scheduled work week.

(c) In the event any of such holidays should fall on Saturday, the same shall be observed by the City and such employees on the Friday preceding and in the event any of such holidays should fall on Sunday, the same shall be observed by the City and such employees on the Monday following. (Ord. 8-88. Passed 1-4-88.)

(d) If any salaried employee in a position of Water Maintenance Crew Leader, Sewer Maintenance Crew Leader, Street Maintenance Crew Leader, Parks and Forestry Crew Leader, Vehicle Maintenance Manager, or Class Grade 19 or below or in a position of Class Grade 20 with a Class Code of 511 is required to work on any such holiday, such employee shall be compensated for such work as overtime work.

(e) All regular full-time City employees who have completed their original probationary period, which, for purposes hereof, shall mean not to exceed ninety days, in addition to the holidays otherwise provided for under this section, shall be entitled to receive their regular compensation for one day annually, called a floating holiday, provided the employee has given a five day prior written notice to the employee's immediate superior of the date of the floating holiday selected by the employee.  
(Ord. 10-2013. Passed 1-22-13.)



## 139.07 LEAVES OF ABSENCE.

(a) Vacation Leave.

- (1) All employees in the City service, except temporary, part-time and seasonal employees, shall be allowed vacation leaves with pay after the completion of one year of employment at the rate of two work weeks and at the completion of four years of employment, they will be eligible for thirteen paid vacation days as established by the Treasurer. (Ord. 5-97. Passed 1-6-97.)
- (2) All such employees who have completed six years of continuous service with the City shall be allowed three work weeks, as established by the Treasurer, of paid vacation per year thereafter.
- (3) All such employees who have completed twelve years of continuous service with the City shall have four work weeks, as established by the Treasurer, of paid vacation per year thereafter. (Ord. 124-78. Passed 12-18-78.)
- (4) Beginning with the employee's sixteenth calendar year, the employee shall be entitled to twenty-one paid vacation days; beginning with the employee's eighteenth calendar year, the employee shall be entitled to twenty-two paid vacation days; beginning with the employee's twentieth calendar year, the employee shall be entitled to twenty-three paid vacation days; beginning with the employee's twenty-second calendar year, the employee shall be entitled to twenty-four paid vacation days; beginning with the employee's twenty-fourth calendar year, the employee shall be entitled to twenty-five paid vacation days; beginning with the employee's twenty-sixth calendar year, the employee shall be entitled to twenty-six paid vacation days. (Ord. 25-94. Passed 2-7-94.)
- (5) Absence on account of sickness, injury or disability in excess of that hereinafter authorized for such purpose may, at the request of the employee and within the discretion of the department head, be charged against vacation leave allowance.
- (6) Each department head shall keep record of vacation leave allowances and shall schedule vacation leaves with particular regard to the seniority of employees, in accordance with operation requirements, and, insofar as possible, with the written request of the employee.
- (7) After any employee has completed his first year of service, he shall be eligible to take his vacation for succeeding years beginning January 1 of the year in which his succeeding anniversaries fall. In no way does this section affect any previous section with regard to vacation scheduling and seniority. (Ord. 124-78. Passed 12-18-78.)
- (8) At the completion of each calendar year, all employees in the City's service, except temporary, part-time and seasonal employees, shall be allowed, as additional paid vacation leave, called bonus vacation, one-third of each unused sick day earned during such completed calendar year, which leave shall be taken, if at all, in the year following the calendar year which was the basis for allowance thereof. In no way shall this subsection (a)(8) affect any prior section or subsection with regard to vacation scheduling or seniority. Instead of taking bonus vacation, as herein allowed, as time off, eligible employees may elect to receive part or all of such bonus vacation in cash. Such election shall be made in

- writing filed with the City following the year in which such bonus vacation was earned. Bonus vacation so elected to be taken in cash shall be paid by the City to such electing employee, at the employee's rate of pay in effect on the December 31 immediately preceding such election, up to and including January 31 following such election. (Ord. 99-2011. Passed 12-19-11.)
- (9) Effective for the year 1996 and thereafter for all employees except those covered by a collective bargaining agreement containing contrary provisions, unused vacation leave may not be carried over from one year to another. All unused vacation leave of an employee shall be paid to such employee in a cash payment at the employee's rate of pay in effect on December 31 of the year the vacation leave was allowed subject to the following rules:
- A. An employee who is allowed up to and not exceeding 80 hours of vacation leave must use all of such employee's vacation leave in the year allowed or lose that portion not used and such an employee is not eligible for a cash payment of any portion of such allowed vacation leave;
  - B. An employee who is allowed 81 hours to 120 hours of vacation leave in a year must use a minimum of 80 hours vacation leave in the year allowed or lose that portion of the 80 hours not used and is eligible for all over 80 hours of vacation leave allowed up to a maximum of 40 hours of vacation leave to be paid in cash;
  - C. An employee who is allowed 121 hours to 160 hours of vacation leave in a year must use a minimum of 80 hours of vacation leave in the year it is allowed, or lose that portion of the 80 hours not used, and is eligible for all over 80 hours of vacation leave allowed up to a maximum of 80 hours of vacation leave to be paid in cash;
  - D. An employee who is allowed 161 hours or more of vacation leave in a year must use all of the vacation leave allowed except up to 80 hours of which may be elected to be paid in cash and all of the vacation leave not used or paid in cash is lost, provided however, that for the year 1996 only all unused vacation leave in excess of 80 hours shall be paid in cash at the rate of pay in effect on December 31 of 1995; (Ord. 16-96. Passed 2-21-96.)
  - E. Payment will be made up to and including January 31 following such election; (Ord. 99-2011. Passed 12-19-11.)
  - F. Provided, however, unused vacation leave up to a maximum of 40 hours for special circumstances beyond the employee's control and with the Mayor's written permission may be carried over to the year following that in which such leave was allowed.  
(Ord. 16-96. Passed 2-21-96.)
- (10) All full-time City employees covered by this chapter, who were employed by the state, or any political subdivision of the state who were eligible to earn vacation credit may count their prior service time for the purpose of computing the amount of vacation leave as determined by the Treasurer. (Ord. 4-2008. Passed 1-3-08.)

- (b) Sick Leave.
- (1) All full-time employees in the City service shall be entitled to sick leave with pay. Sick leave credit shall accrue at the rate of one and one-quarter days with pay for each completed month of service.
  - (2) Provisional appointees or those who render part-time, seasonal, intermittent, per diem or hourly service shall be entitled to sick leave for the time actually worked at the same rate as that granted full-time employees. (Ord. 1-84. Passed 1-4-84.)
  - (3) Unused sick leave credit may be accumulated up to a maximum of 180 work days on and after January 1, 1984 through December 31, 1988, and thereafter there is no limit on the amount of unused sick leave credit that may be accumulated. (Ord. 7-91. Passed 1-7-91.)
  - (4) Employees absent from work on legal holidays, during sick leave, vacation, for disability arising from injuries sustained in the course of their employment, for all authorized leaves of absence with pay and for authorized leaves without pay for not over ten days in any one calendar year shall continue to accumulate sick leave at the regularly prescribed rate during such absence as though they were on duty, subject to the maximum limitation herein provided.
  - (5) An employee eligible for sick leave with pay may use sick leave upon approval of his department head for absence due to illness, injury, exposure to contagious disease or due to illness or death in the employee's immediate family requiring the employee's personal attendance. An employee on sick leave shall inform his immediate supervisor of the fact and the reason therefor as soon as possible and failure to do so within a reasonable time may be cause for denial of pay for the period of absence. The department head may require a doctor's certificate before approving sick leave pay.
  - (6) Absences for parts of a day that are chargeable to sick leave in accordance with these provisions shall be charged at the rate of one hour of sick leave for each hour or part of an hour of absence. (Ord. 1-84. Passed 1-4-84.)
  - (7) Upon death or retirement with proper notice, an employee or his estate shall be entitled to cash payment for accrued unused sick leave as follows:
    - A. Not to exceed 120 work days for all such employees who are employed by the City on December 30, 1983.
    - B. All employees hired between January 1, 1984 and December 31, 1999 shall receive payment for one-half of such accrued sick days up to a maximum of 120 days.
    - C. All employees hired on or after January 1, 2000 shall receive payment for one-third of such accrued sick days up to a maximum of 120 days. (Ord. 4-2000. Passed 1-3-00.)
  - (8) Should a full-time employee be on sick leave of absence due to illness, injury or other health hazard, the City shall pay for such employee's fringe benefit (insurance) for the month in which he leaves the City service, thereafter the City shall continue to pay the same until the beginning effective date of such employee's long-term disability insurance. The employee so having his fringe benefits paid by the City beyond the month in which he leaves shall, on returning to the City service, repay the City therefor. (Ord. 1-84. Passed 1-4-84.)

(c) Personal Leave.

(1) An employee will be granted a maximum of twelve (12) weeks of unpaid leave in a twelve (12) month period for the birth of a child, in order to care for a newborn child, and/or because of the placement of a child with the Employee for adoption or foster care, in order to care for a spouse, child, or parent of the Employee who has a serious health condition, provided the Employee provides a certification to verify the serious health condition. The Employee may be required to obtain the opinion of a second care provider designated or approved by the City. The City will continue to pay the Employee's health care, life, and disability insurance for up to twelve (12) weeks provided the Employee makes his/her contribution each month in advance. An Employee must exhaust all accrued, but unused vacation leave, compensatory time, and sick leave, in this order, before utilizing Family Leave set forth herein. However, an employee may hold back sixty (60) hours of accrued vacation leave.

The annual twelve (12) month period shall commence and be measured forward from the date the employee first uses the twelve (12) week leave set forth herein. (Ord. 10-2013. Passed 1-22-13.)

(2) In the event of death to the parent, child, spouse, grandparent, grandchild, brother, sister or in-law of a full-time employee in the City service, such employee shall be entitled to leave with pay if he attends the funeral as follows: three days if the burial takes place in the City or within 500 miles thereof; four days, if the burial takes place between 500 and 900 miles from the City; and five days if the burial takes place more than 900 miles from the City. Such days shall be consecutive and one of such days shall be the day of the funeral. (Ord. 7-91. Passed 1-7-91.)

(d) Leave for Convenience of the City or the Employee.

(1) A leave for convenience may be granted to any full-time employee not to exceed ninety days, on written application by the employee to the department head, stating the reasons for the request, which application, together with the department head's recommendation endorsed thereon, shall be presented to the Mayor, who shall grant the application or some modification thereof or deny the same. The granting of such application shall be endorsed thereon by the Mayor who shall state thereon specifically whether such leave is for the convenience of the City or the convenience of the employee and whether the leave is with or without pay.

(2) No leave for the convenience of an employee shall be granted in excess of ninety days. A request for such a leave in excess of ninety days shall be equivalent to and treated as a resignation. (Ord. 124-78. Passed 12-18-78.)

(e) Military Leave of Absence. Any employee who is a member of the National Guard or any reserve component of the Armed Forces of the United States will be entitled to a military leave in pay status during which time the employee is engaged in the performance of official duty or training under competent orders. While on such leave, such employee shall be paid the employee's regular rate of pay, not to exceed a total of twenty-two (22) eight (8) hour work days or one hundred seventy-six (176) paid hours in any one payroll year; provided however, to receive payment of salary an employee must, prior to the leave, file with the Head of the Department a copy of official orders and upon return a certification from the

Where such annual military leave exceeds twenty-two (22) eight (8) hour work days annually and is pursuant to Executive Order or other legislative action of the Congress, such employee shall be entitled only to the difference between his regular wage and his military pay, as set forth in Ohio R.C. 5923.05. (Ord. 10-2013. Passed 1-22-13.)

(f) Emergency Leave and Compensation. The Mayor shall be permitted to declare in writing an aggregate maximum of eight working days annually as emergency leave during which period those City employees not required by the Mayor to work in essential municipal service, as provided in such declaration, shall be excused from performing their duties and from reporting for work during the declared emergency leave period with no loss of pay. Those employees not so excused shall be paid additional emergency compensation at the rate of one hundred fifty percent (150%) of regular compensation during the emergency leave period. The Mayor may terminate any remaining portion of an emergency leave period of any or all City employees by declaration in writing to that effect, and thereafter City employees shall resume performing their duties and reporting for work as though no emergency leave had been declared. (Ord. 7-91. Passed 1-7-91.)

139.071 CREDIT FOR PRIOR PUBLIC SERVICE; ANNIVERSARY DATE.

In all cases where Ohio R.C. 9.44 is applicable, and notwithstanding Sections 139.04(d) and 139.07, the employment anniversary date of an affected City employee, for the purpose of computing the amount of his vacation leave, is hereby deferred pursuant to Ohio R.C. 9.44 to two days prior to his employment with the City. (Ord. 110-86. Passed 9-22-86.)

139.072 EMPLOYEES WITH CONTAGIOUS DISEASES.

(a) As used in this section, "contagious disease" means any disease so designated by the Center for Disease Control.

(b) The determination of whether an employee of the City who has been diagnosed as having a contagious disease shall be permitted to remain employed in a capacity that involves contact with the public or other employees shall be made by the Mayor on a case-by-case basis. Prior to rendering his decision, the Mayor shall conduct an investigation and consult with the employee and/or his designated representative, the employee's physician and a public health official designated by the Mayor.

(c) In making the determination set forth in subsection (b) hereof, the Mayor shall conduct an investigation and consider:

- (1) The reports and recommendations of the employee's physician and the designated public health official;
- (2) The physical condition of the employee;
- (3) The expected type of interaction the infected employee will have with other members of the workforce and the public;
- (4) The impact of that interaction. Pending such determination, the employee shall be permitted to continue working in his current position unless it is determined that he poses an immediate threat to the health or safety of others.

(d) Upon completion of his investigation and determination the Mayor shall do one of the following:

- (1) Allow the employee to return to his regular place of employment;
- (2) Assign the employee to a work assignment under restrictive conditions;

- (3) Place the employee on a leave of absence in accordance with the provisions of Section 139.07 and/or the pertinent provisions of any applicable collective bargaining agreement.

(e) The employee shall receive written notice of the Mayor's determination and shall have the right to file an appeal therefrom in accordance with the rules and regulations of the Civil Service Commission or applicable collective bargaining agreement.

(f) At any time after the Mayor's determination, the employee may request, in writing, a reconsideration of the Mayor's determination. Such a request shall be accompanied by competent medical evidence, indicating a change in the physical condition of the employee.

(g) Where a determination has been made to permit an infected employee to remain in his workplace, all noninfected employees shall be required to continue working with the infected employee.

(h) The medical records of any employee who is the subject of an investigation and determination by the Mayor shall remain confidential, except where disclosure is mandated by law.

(i) The identity of any employee who is the subject of an investigation and determination by the Mayor shall remain confidential and shall not be revealed to the public.

(j) If any sentence, clause or part of this section is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity, shall affect only such sentence, clause or part of this section and shall not affect or impair any of the other sentences, clauses or parts of this section.  
(Ord. 68-87. Passed 7-8-87.)

#### 139.08 COMPENSATION LIMITED BY APPROPRIATIONS.

No provisions of this chapter shall be construed as authorizing any increase in salary or wage during a fiscal year which would result in exceeding appropriations made for such purpose. (Ord. 124-78. Passed 12-18-78.)

#### 139.09 MAINTENANCE OF THE CLASSIFICATION AND COMPENSATION PLAN.

(a) Responsibilities of the Treasurer. The Treasurer shall be responsible for the maintenance of the Classification and Compensation Plan, including, but not limited to the allocation of new or changed positions, the determination of proper compensation rates within the provisions of this chapter, maintenance of up-to-date class specifications, class lists and allocation records and the preparation of recommendations to Council, on revisions to the Plan on the basis of changes in duties of positions and in prevailing rates of pay for comparable occupations outside the City service.

(b) Adjustments to the Pay Schedule. The bi-weekly rates for different classes of positions which are prescribed in this chapter shall be changed only upon recommendation of the Treasurer and amendment of this chapter by Council. Such changes as required shall be made annually to become effective on the first day of each fiscal year. Changes in the Compensation Plan shall be made in a manner to maintain proper percentage relationships among the classes of positions and to reflect changes in prevailing rates of pay for comparable positions outside the City service.

(c) Employee Request for Classification and Pay Adjustments. Any employee shall have the right to the consideration of any request he may have with respect to the application of the Classification and Compensation Plan to his position. The employee shall initially make his request to the department head who shall promptly confer with the Treasurer to arrive at a solution which is consistent with the Plan.  
(Ord. 124-78. Passed 12-18-78.)

139.10 SALARY AND WAGE SCHEDULES.

(a) Schedule I.

Longevity Schedule

<u>After Years of Service</u>	<u>Percentage Factor of Base Pay</u>
5	100.5000
6	101.0023
7	101.5075
8	102.0150
9	102.5251
10	103.0377
11	103.5529
12	104.0707
13	104.5911
14	105.1141
15	105.6397
16	106.1679
17	106.6987
18	107.2322
19	107.7684
20	108.3072
21	108.8487
22	109.3929
23	109.9399
24	110.4896
25	111.3183
26	112.1532
27	112.9943
28	113.8418
29	114.6956
30	115.5558
31	116.4225
32	117.2957
33	118.1754
34	119.0617
35	119.9547

(b) Annual Wage Rate Schedule.

Effective January 1, 2013 – 1.0%

(Ord. 10-2013. Passed 1-22-13.)

139.11 REIMBURSEMENT FOR TRAVEL AND EXPENSES.

Each elected official of the City, excluding the Judge of Sylvania Municipal Court, shall be reimbursed by the City for actual expenses incurred by such official or use of such official's personal automobile by such official in connection with activities directly related to the discharge of his official duties, subject to and in accordance with the following:

- (a) The total calendar year annual reimbursement shall not exceed the following:
  - (1) Nine hundred dollars (\$900.00) for the Mayor;
  - (2) Six hundred dollars (\$600.00) for each such official other than the Mayor. (Ord. 31-95. Passed 3-20-95.)
- (b) The total daily reimbursement for each such official shall not exceed the following:

Two hundred dollars (\$200.00) a day plus registration fees for such expenses incurred. (Ord. 102-99. Passed 9-7-99.)
- (c) Reimbursement for use of personal automobiles shall be at the rate per mile permitted by the Internal Revenue Service and shall apply only to required trips outside of the City.
- (d) Written request for reimbursement for such expenses and/or automobile use shall be required and shall be made on such form or forms as shall be designated by the Mayor, from time to time. There shall be required and the same shall be attached to such request for reimbursement, receipts, cancelled checks or other evidence of payment for the following:
  - (1) Public transportation;
  - (2) Hotel, motel or other away from home accommodation;
  - (3) Registration fees; and
  - (4) Any single expenditure of five dollars (\$5.00) or more.
- (e) Such written requests for reimbursement by such elected officials other than the Mayor shall be submitted to the Mayor for approval and his approval shall be endorsed thereon before such reimbursement shall be made. The Mayor's written request for reimbursement shall be considered approved upon appropriation of money to Account Nos. 110 7710 2160 - Conferences and Conventions/2150-Travel and Mileage.
- (f) The Director of Finance is authorized to pay such reimbursement to such elected official, upon being presented with a written request approved as provided in subsection (e) hereof (independent approval not required on Mayor's request), from the respective elected officials.
- (g) The maximum annual limitation on reimbursements provided for herein shall not be considered a mandatory annual appropriation to the extent of such maximum limitations and such reimbursements shall be made only when sufficient funds are appropriated by Council to the proper Account Nos. 110 7710 2160-Conferences and Conventions/2150-Travel and Mileage of the respective elected officials. In the event any annual appropriation to such Account Nos. 110 7710 2160-Conferences and Conventions/2150-Travel and Mileage of such elected officials does not provide sufficient funds to permit the reimbursement payment to the maximum annual limitation for each such elected official, then such maximum annual limitation indicated herein for each elected official shall automatically be reduced pro rata and pro tanto for the year in which such annual appropriation does not so provide sufficient funds.
- (h) Elected officials shall not be reimbursed for expenses incurred by them, including for the use of their personal automobile, related to travel to and from regular or special Council meetings, committee meetings or board and commission meetings and advances to cover anticipated expenses are prohibited for such elected officials.





All employees and officials of the City other than elected officials shall be reimbursed at the rate per mile permitted by the Internal Revenue Service for the use of such employee's or official's personal automobile on required City business when a City automobile is not provided for such business.  
(Ord. 31-95. Passed 3-20-95.)

139.12 PAYROLL DEDUCTIONS FOR SAVINGS BONDS AND NOTES.

(a) Each employee of the City, by completing and signing Form SBD 802-7 as set forth on "Exhibit A" attached to original Resolution 10-75, to the satisfaction of the Director of Finance, which may only be completed for U.S. Savings Bonds in multiples of eighteen dollars and seventy-five cents (\$18.75) and U.S. Savings Notes (Freedom Shares) in multiples of twenty dollars and twenty-five cents (\$20.25), shall be entitled to have such sum or sums for which deduction is authorized deducted from the employee's first pay of each month and shall be entitled to receive such U.S. Savings Bonds or such U.S. Savings Bonds and U.S. Savings Notes (Freedom Shares) for which deduction is authorized and made.

(b) The Director of Finance shall make the appropriate form available to the employees of the City upon which such payroll deduction may be authorized and upon the completion of such form and the signing of the same by such employee to the satisfaction of the Director of Finance, the Director is hereby authorized and directed to make the deduction authorized by the employee from the employee's first pay of each month and thereupon to procure the issuance of the appropriate denomination of U.S. Savings Bond or U.S. Savings Bond and U.S. Savings Note (Freedom Share) and deliver the same to such employee from whom the deduction had been made therefor.  
(Res. 10-75. Passed 6-16-75.)

139.13 PAYROLL DEDUCTIONS FOR DEPOSIT IN SHARE ACCOUNTS.

(a) Each employee of the City by completing, signing and filing with the Director of Finance a written request and authorization, prepared by or satisfactory to the Director, specifying the amount of the deduction in each payroll period, for subsequent deposit in savings in share accounts in a chartered credit union shall be entitled to have such specified amount deducted from such employee's salary or wages for each payroll period for which such request and authorization shall be in effect on the last day of such payroll period.

(b) The Director of Finance shall prepare and make available to the employees of the City an appropriate written request and authorization form upon which such request and authorization may be made, and upon the completion of such forms, the signing of the same by such employee and the filing of the same with the Director, the Director shall make the deduction authorized in subsection (a) hereof. (Res. 7-76. Passed 5-3-76.)

(c) The Director of Finance, at periodic intervals not less frequently than once monthly, shall to the extent of the amount so deducted from each employee's salary or wages, issue a warrant or warrants therefore to any financial institution for deposit therein an account to the credit of the City employee from whose salary or wages the same had been deducted.  
(Ord. 10-2013. Passed 1-22-13.)

(d) Such written request and authorization so filed by a City employee with the Director of Finance may be revoked by such employee for any payroll period that has not ended by signing and filing a written revocation thereof prepared by or satisfactory to the Director and no deduction from such employee's wages or salary shall be made from any such payroll period and thereafter, unless such employee has, subsequent to the filing of such revocation, completed, signed and filed another written request and authorization, pursuant to

subsection (a) hereof. (Res. 7-76. Passed 5-3-76.)

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CHAPTER 141  
Sylvania Conservation Corps Commission

- |        |                                   |        |                      |
|--------|-----------------------------------|--------|----------------------|
| 141.01 | Creation.                         | 141.04 | Deposit of receipts. |
| 141.02 | Members; term.                    |        |                      |
| 141.03 | Meetings, officers and employees. |        |                      |

CROSS REFERENCES  
Authority to establish - see CHTR. Art. IX, Sec. 1.0

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141.01 CREATION.

The City shall have a commission to identify work projects on City owned or leased property and on other publically owned or operated property with the emphasis being on work projects in City parks; to establish a program that will provide opportunities for valuable, meaningful work for compensation for students (approximately 13-15 years of age) of junior high schools located in the City of Sylvania, Ohio; to implement and administer such a program; to encourage and invite funding, personnel and in-kind donations of property participation by the Sylvania City School District, Sylvania Chamber of Commerce, service clubs, business entities and others.

(Ord. 3-95. Passed 1-4-95.)

141.02 MEMBERS; TERM.

(a) The Sylvania Conservation Corps Commission shall consist of ten persons, a majority of whom shall be residents of the City, appointed by the Mayor, subject confirmation by a majority of the members of Council. Removal of any member from the Commission shall be upon recommendation therefor by the Mayor concurred in by a majority of members of Council and as provided in the Charter Article IV, Section 5(d), failure to attend three consecutive regular meetings of the Commission unless excused by the chairperson, being deemed to be neglect of duty or nonfeasance in office and sufficient reason for removal.

(b) Members' terms shall be for three years except for three members appointed for a term ending December 31, 1995 and except for three members appointed for a term ending December 31, 1996.

(Ord. 3-95. Passed 1-4-95.)

#### 141.03 MEETINGS, OFFICERS AND EMPLOYEES.

(a) The Sylvania Conservation Corps Commission shall meet to organize within thirty days of the creation of the Commission and the appointment and confirmation of the members of the Commission and in January of each subsequent year to elect officers. At the organizational meeting or other meeting the Commission shall establish the day and time of a regular once-a-month meeting for the first ten months of each year for the Commission and elect a chairperson, an assistant chairperson, a secretary-treasurer and any other officers for which it may provide. Additional regular meetings may be established. Special meetings may be called by the chairperson upon the chairperson or the chairperson's assistant notifying each Commission member not less than twenty-four hours preceding the date and hour of such meeting. The notification may be waived in writing or by attendance at such special meeting.

(b) A majority of the members of the Commission shall constitute a quorum and at any meeting at which a quorum is present, any action may be taken by the affirmative vote of a majority of the members of the Commission.

(c) The Commission shall adopt its own rules. In the absence of a rule to govern a point of procedure, reference shall be had to the approved practice in parliamentary bodies.

(d) The chairperson shall be the presiding officer at all meetings and the chief executive officer of the Commission. The secretary-treasurer or other designated officer shall maintain records of all actions of the Commission and records of attendance of members at meetings and shall furnish annually, to the Mayor, a certified copy thereof together with complete financial operating statements satisfactory to the Director of Finance as to form and content, which records and statements shall be filed with the Mayor in the office of the Clerk of Council. The Commission shall provide for such employees as it shall require and for their compensation in such manner as it shall determine, which employees shall be paid from funds received by the Commission.  
(Ord. 3-95. Passed 1-4-95.)

#### 141.04 DEPOSIT OF RECEIPTS.

All receipts received by the Sylvania Conservation Corps Commission shall be deposited daily within twenty-four hours after the customary closing time for daily operation in a financial institution which is a designated depository of City funds during banking hours or in a night depository therefor in such account or accounts as may be specified from time to time by the Commission. A monthly statement of all deposits in such account shall be furnished to the Director of Finance together with a copy of all bank records reconciled with the commissioners' record relative to such account.  
(Ord. 3-95. Passed 1-4-95.)

CHAPTER 143  
Recognition of S.M.E.A.

EDITOR'S NOTE: Former Chapter 143 was repealed by Ordinance 126-88, passed December 19, 1988.

CHAPTER 145  
Tam O' Shanter Recreation Commission

145.01	Creation of Commission.	145.04	Deposit of receipts.
145.02	Composition and term.	145.05	Qualifications of manager and assistants.
145.03	Meetings, officers and employees.		

CROSS REFERENCES  
Authority to establish - see CHTR. Art. IX, §1

145.01 CREATION OF COMMISSION.

The City shall have a recreation commission to operate an ice rink and recreational facility leased from The Sylvania Savings Bank Company by the City or owned by the City, including any and all activities that may be incidental to, or compatible with, the operation of such an ice rink and recreational facility as such a facility. The Commission shall be known as the Tam O' Shanter Recreation Commission.  
(Ord. 65-80. Passed 9-3-80.)

145.02 COMPOSITION AND TERM.

The Tam O' Shanter Recreation Commission shall consist of eleven persons, a majority of whom shall be residents of the City, appointed by the Mayor, subject to confirmation by a majority of the members of Council. Removal of any member from the Commission shall be upon recommendation therefor by the Mayor concurred in by a majority of the members of Council or shall be automatic upon such member failing to attend three consecutive regular meetings of the Commission. All of the commissioners shall serve without compensation unless Council has first authorized compensation for such commissioners by a specific appropriation therefor designated commissioners compensation.  
(Ord. 79-90. Passed 8-20-90.)

145.03 MEETINGS, OFFICERS AND EMPLOYEES.

(a) The Recreation Commission shall meet to organize within five days of the creation of the Commission and the appointment and confirmation of the members of the Commission. At the organizational meeting the Commission shall establish the day and time of a regular once-a-month meeting for the Commission and elect a chairperson, an assistant chairperson, a secretary-treasurer and any other officers for which it may provide. Additional regular meetings may be established. Special meetings may be called by the chairperson upon the chairperson or the chairperson's assistant notifying each commission member not less than twenty-four hours preceding the date and hour of such meeting. The notification may be waived in writing or by attendance at such special meeting.

(b) A majority of the members of the Commission shall constitute a quorum, and at any meeting at which a quorum is present, any action may be taken by the affirmative votes of a majority of the members of the Commission. Also any action may be taken by the Commission without a meeting by a writing signed by all the members of the Commission.

(c) The Commission shall adopt its own rules. In the absence of a rule to govern a point of procedure, reference shall be had to the approved practice in parliamentary bodies.

(d) The chairperson shall be the presiding officer at all meetings and the chief executive officer of the Commission. The secretary-treasurer or other designated officer shall maintain records of all action of the Commission and records of attendance of members at meetings and shall furnish monthly, to the Mayor a certified copy thereof together with complete financial operating statements satisfactory to the Director of Finance as to form and content, which records and statements shall be filed by the Mayor in the office of the Director of Finance. The secretary-treasurer or other designated officer of the Commission shall furnish to the Mayor, the quarterly financial operating statement required to be furnished by such lease which may be combined with any monthly statement with which the quarterly period ends. The Commission shall provide for such employees as it shall require, and for their compensation in such manner as it shall determine, which employees shall be paid from funds received by the Commission. (Ord. 11-82. Passed 2-15-82.)

#### 145.04 DEPOSIT OF RECEIPTS.

All receipts from the operation of the ice rink and recreational facility or other receipts in connection therewith shall be deposited daily within twenty-four hours after the customary closing time for daily operation in a financial institution which is a designated depository of City funds during banking hours or in a night depository therefor in such account or accounts as may be specified from time to time by the Recreation Commission. A monthly statement of all deposits in each such account shall be furnished to the Director of Finance together with a copy of all bank records reconciled with the Commission's record relative to such account. (Ord. 2-81. Passed 1-5-81.)

## 145.05 QUALIFICATIONS OF MANAGER AND ASSISTANTS.

It is recognized and determined that the manager and assistant managers of the ice rink and recreational facility must have professional and/or exceptional qualifications including some of the following:

- (a) Experience as a professional or amateur hockey player;
  - (b) Knowledge of skating, hockey and ice rink equipment;
  - (c) Ability to organize leagues and scheduling;
  - (d) Ability to instruct others in skating and hockey skills and techniques and to train others to be able to do so;
  - (e) Knowledge and ability to determine the proper quality of ice and to maintain such quality;
  - (f) Knowledge and ability generally to manage;
  - (g) Knowledge and ability to operate food and other concessions.
- (Ord. 2-81. Passed 1-5-81.)

(EDITOR'S NOTE: The next printed page is 76C. )



CHAPTER 147  
Records Commission

- |        |              |        |                                |
|--------|--------------|--------|--------------------------------|
| 147.01 | Established. | 147.03 | Meetings; disposal of records. |
| 147.02 | Secretary.   | 147.04 | Storage of records.            |

CROSS REFERENCES

Photostat or microfilm recording - see Ohio R.C. 9.01  
Establishment - see Ohio R.C. 149.39

147.01 ESTABLISHED.

There is hereby created the Records Commission of the City which shall consist of the Mayor or his appointed representative, as chairman, and the Director of Finance, the Director of Law and a citizen appointed by the Mayor, subject to confirmation by a majority of the members of Council, who shall serve until his successor is appointed and confirmed by Council. (Ord. 4-83. Passed 1-17-83.)

147.02 SECRETARY.

A secretary, who may or may not be a member of the Records Commission, shall be appointed by the Mayor, and shall serve at the pleasure of the Mayor. (Ord. 4-83. Passed 1-17-83.)

147.03 MEETINGS; DISPOSAL OF RECORDS.

The Commission shall meet at least once every six months and upon call of the chairman. The Commission shall provide rules for the retention and disposal of records of the City and shall review records disposal lists submitted by Municipal offices in addition to records disposal lists compiled by the Commission which no longer have administrative, legal or fiscal value to the Municipal corporation or to its residents. Records may be disposed of by the Commission by order of the Commission, pursuant to Commission rules, if any, and the procedure for the submittal of disposal lists of such records to the Bureau of Inspection and Supervision of Public Offices of the Auditor of State and the Ohio Historical Society, as required by law. (Ord. 151-86. Passed 12-15-86.)

147.04 STORAGE OF RECORDS.

The Commission also, as and when it deems advisable, shall initiate and promulgate plans for the reproduction of City records and municipal court records, by lawful means, for the purposes of more economical storage and improved safety thereof, and may conduct investigations of the necessity for and the practicability of such plans. (Ord. 4-83. Passed 1-17-83.)



CHAPTER 149  
Teen Center Mayor's Advisory Board

149.01 Creation.  
149.02 Members.

149.03 Meetings and officers.

CROSS REFERENCES

Authority to establish - see CHTR. Art. IX, Sec. 1.0

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149.01 CREATION.

The City shall have a board to advise the Mayor on the operation of the Teen Center owned by the City. The board shall be known as the Teen Center Mayor's Advisory Board. (Ord. 31-87. Passed 3-16-87.)

149.02 MEMBERS.

The Board shall consist of eleven persons a majority of whom shall be residents of the City, two of whom shall be attending one of each of the following four schools in the Sylvania City School District: Northview Senior High; Southview Senior High; Arbor Hills Junior High and McCord Junior High; and the other three of whom shall be attending senior or junior high school. All Board members shall be appointed by the Mayor, subject to confirmation by a majority of the members of Council, and shall serve until their successors are appointed and confirmed. Board members shall serve without compensation. (Ord. 31-87. Passed 3-16-87.)

149.03 MEETINGS AND OFFICERS.

(a) The Board shall meet to organize within five days of its creation and the appointment and confirmation of the members of the Board. At the organizational meeting, the Board shall adopt rules and elect a President, Vice President, Secretary, Treasurer and any other officers for which it may provide.

(b) A majority of the members of the Board shall constitute a quorum and at any meeting at which a quorum is present, any action may be taken by the affirmative votes of a majority of the members of the Board. Also, any action may be taken by the Board without a meeting by a writing signed by all the members of the Board.

(c) The Board shall adopt its own rules. In the absence of a rule to govern a point of procedure, reference shall be had to the approved practice in parliamentary bodies. The rules shall provide for the holding of meetings of the Board and provide for advising the Mayor on the operation of the Teen Center, which advice shall be in writing.  
(Ord. 31-87.Passed 3-16-87.)

CHAPTER 151  
Defense and Indemnification of Commission and Board Members

- |        |   |        |                             |
|--------|---|--------|-----------------------------|
| 151.01 | Definitions.                            | 151.03 | Authority to settle claims. |
| 151.02 | Defense and indemnification of members. | 151.04 | Effective date of coverage. |

CROSS REFERENCES  
Political subdivision tort liability - see Ohio R.C. Ch. 2744

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151.01 DEFINITIONS.

(a) "City" means the City of Sylvania, Ohio.

(b) "Commission" or "board" means the Civil Service Commission, the Municipal Planning Commission, the Board of Health, the Tam O' Shanter Recreation Commission, the Fair Housing Board and such other commissions and boards as the Council of the City may establish by ordinance pursuant to the authority vested in the Council by Article IX, Section 1.0 of the Charter.

(c) "Member" means a person elected or appointed to a commission or board who is authorized to act and is acting within the scope of his official responsibilities. (Ord. 67-87. Passed 7-8-87.)

151.02 DEFENSE AND INDEMNIFICATION OF MEMBERS.

(a) Except as otherwise provided in this subsection, the City shall provide for the defense of a member of a commission or board in any civil action or proceeding to recover damages for injury, death or loss to persons or property allegedly caused by an act or omission of the member in connection with the performance of his official responsibilities, if the act or omission occurred or is alleged to have occurred while the member was acting in good faith and within the scope of his official responsibilities. Amounts expended by the City in the defense of a commission or board member shall be from funds appropriated for this purpose or from proceeds of insurance. The duty to provide for the defense of a commission or board member specified in this subsection does not apply in a civil action or proceeding that is commenced by or on behalf of the City.

(b) Except as otherwise provided in this subsection, the City shall indemnify and hold harmless a member of a commission or board in the amount of any judgment, other than a judgment for punitive or exemplary damages, that is obtained against a member of a commission or board in a State or federal court or as a result of a law of a foreign jurisdiction and that is for damages for injury, death or loss to persons or property caused by an act or omission in connection with a governmental or proprietary function as defined in Ohio R.C. 2744.01 if, at the time of the act or omission the member of the commission or board was acting in good faith and within the scope of his official responsibilities.  
(Ord. 67-87. Passed 7-8-87.)

151.03 AUTHORITY TO SETTLE CLAIMS.

(a) The City may enter into a consent judgment or settlement and may secure releases from liability for itself or a member of a commission or board with respect to any claim for injury, death or loss to persons or property caused by an act or omission in connection with a governmental or proprietary function as defined in Ohio R.C. 2744.01.

(b) No action or appeal of any kind shall be brought by any person, including a member of a commission or board, or a taxpayer with respect to the decision of the City pursuant to subsection (a) hereof whether to enter into a consent judgement or settlement or to secure releases, or concerning the amount and circumstances of a consent judgment or settlement. Amounts expended for any settlement shall be from funds appropriated for this purpose. (Ord. 67-87. Passed 7-8-87.)

151.04 EFFECTIVE DATE OF COVERAGE.

The provisions of this chapter shall be used by and inure to the benefit of the City and members of a commission or board in connection with judgments rendered on or after the effective date of this chapter, actions commenced on or after the effective date of this chapter and claims arising or made on or after the effective date of this chapter.  
(Ord. 67-87. Passed 7-8-87.)



**153.03 MEETINGS; OFFICERS AND EMPLOYEES.**

(a) The Theatre Commission shall meet to organize within five days of the creation of the Commission and the appointment and confirmation of the members of the Commission. At the organizational meeting, the Commission shall establish the day and time of a regular once-a-month meeting for the Commission and elect a chairperson, an assistant chairperson, a secretary-treasurer and any other officers for which it may provide. Additional regular meetings may be established. Special meetings may be called by the chairperson upon the chairperson or the chairperson's assistant notifying each Commission member not less than twenty-four hours preceding the date and hour of such meeting. The notification may be waived in writing or by attendance at such special meeting.

(b) A majority of the members of the Commission shall constitute a quorum and at any meeting at which a quorum is present, any action may be taken by the affirmative votes of a majority of the members of the Commission. Also any action may be taken by the Commission without a meeting by a writing signed by all the members of the Commission.

(c) The Commission shall adopt its own rules. In the absence of a rule to govern a point of procedure, reference shall be had to the approved practice in parliamentary bodies.

(d) The chairperson shall be the presiding officer at all meetings and the chief executive officer of the Commission. The secretary-treasurer or other designated officer shall maintain records of all action of the Commission and records of attendance of members at meetings and shall furnish monthly, to the Mayor, a certified copy thereof together with complete financial operating statements satisfactory to the Director of Finance as to form and content, which records and statements shall be filed by the Mayor in the office of the Clerk of Council. The Commission shall provide for such employees as it shall require, and for their compensation in such manner as it shall determine, which employees shall be paid from funds received by the Commission.

(Ord 70-88. Passed 7-18-88.)

**153.04 DEPOSIT OF RECEIPTS.**

All receipts from the operation of the Sylvania Civic Theatre or other receipts in connection therewith shall be deposited daily within twenty-four hours after the customary closing time for daily operation in a financial institution which is a designated depository of City funds during banking hours or in a night depository therefor in such account or accounts as may be specified from time to time by the Theatre Commission. A monthly statement of all deposits in each such account shall be furnished to the Director of Finance together with a copy of all bank records reconciled with the Commission's record relative to such account.

(Ord. 70-88. Passed 7-18-88.)



CHAPTER 155  
Sylvania Arts Commission

- |        |                                   |        |                      |
|--------|-----------------------------------|--------|----------------------|
| 155.01 | Creation.                         | 155.04 | Deposit of receipts. |
| 155.02 | Members; term.                    |        |                      |
| 155.03 | Meetings, officers and employees. |        |                      |

CROSS REFERENCES  
Authority to establish - see CHTR. Art. IX, Sec. 1.0

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155.01 CREATION.

The City shall have a commission to promote the acquisition of, to encourage the donation of funds for, to advise on the display of, to provide ongoing inspection, care, advice and cataloging services for, to provide advice, opinions and counsel with respect to all matters concerning City art and collections thereof. The commission shall be known as the Sylvania Arts Commission. The Commission shall make an annual report to the Mayor of its activities and goals based on twelve and sixty-month projections.  
(Ord. 122-2002. Passed 12-16-02.)

155.02 MEMBERS; TERM.

The Sylvania Arts Commission shall consist of fifteen persons, a majority of whom shall be residents of the City, appointed by the Mayor, subject to confirmation by a majority of the members of Council. Removal of any member from the Commission shall be upon recommendation therefor by the Mayor concurred in by a majority of the members of Council or shall be automatic upon such member failing to attend three consecutive regular meetings of the Commission. All of the commissioners shall serve without compensation unless Council has first authorized compensation for such commissioners by a specific appropriation therefor designated commissioners' compensation.  
(Ord. 122-2002. Passed 12-16-02.)

#### 155.03 MEETINGS, OFFICERS AND EMPLOYEES.

(a) The Sylvania Arts Commission shall meet to organize within five days of the creation of the Commission and the appointment and confirmation of the members of the Commission. At the organizational meeting, the Commission shall establish the day and time of a regular once-a-month meeting for the Commission and elect a chairperson, an assistant chairperson, a secretary-treasurer and any other officers for which it may provide. Additional regular meetings may be established. Special meetings may be called by the chairperson upon the chairperson or the chairperson's assistant notifying each Commission member not less than twenty-four hours preceding the date and hour of such meeting. The notification may be waived in writing or by attendance at such special meeting.

(b) A majority of the members of the Commission shall constitute a quorum and at any meeting at which a quorum is present, any action may be taken by the affirmative votes of a majority of the members of the Commission. Also any action may be taken by the Commission without a meeting by a writing signed by all the members of the Commission.

(c) The Commission shall adopt its own rules. In the absence of a rule to govern a point of procedure, reference shall be had to the approved practice in parliamentary bodies.

(d) The chairperson shall be the presiding officer at all meetings and the chief executive officer of the Commission. The secretary-treasurer or other designated officer shall maintain records of all action of the Commission and records of attendance of members at meetings and shall furnish monthly, to the Mayor, a certified copy thereof together with complete financial operating statements satisfactory to the Director of Finance as to form and content, which records and statements shall be filed by the Mayor in the office of the Clerk of Council. The Commission shall provide for such employees as it shall require and for their compensation in such manner as it shall determine, which employees shall be paid from funds received by the Commission. (Ord. 122-2002. Passed 12-16-02.)

#### 155.04 DEPOSIT OF RECEIPTS.

All receipts received by the Sylvania Arts Commission shall be deposited daily within twenty-four hours after the customary closing time for daily operation in a financial institution which is a designated depository of City funds during banking hours or in a night depository therefor in such account or accounts as may be specified from time to time by the Commission. A monthly statement of all deposits in each such account shall be furnished to the Director of Finance together with a copy of all bank records reconciled with the commissioners' record relative to such account. (Ord. 122-2002. Passed 12-16-02.)

CHAPTER 156  
Sylvania Area Fire/EMS Policy Board

- |        |                       |        |                                   |
|--------|-----------------------|--------|-----------------------------------|
| 156.01 | Creation.             | 156.03 | Meetings, officers and employees. |
| 156.02 | Composition and term. |        |                                   |

CROSS REFERENCES  
Notice of public meetings - see ADM. Ch. 105

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156.01 CREATION.

The City shall have a Board to develop policies and procedures regarding the Sylvania Township Fire Department in the areas of equipment and capital needs, legislative mandates, operational functions, employee relations, facilities management and policies. The Board shall be known as the Sylvania Area Fire/EMS Policy Board. The Board shall make an annual report to the Mayor of its activities and goals based on twelve and sixty month projections. (Ord. 32-2005. Passed 5-2-05.)

156.02 COMPOSITION AND TERM.

The Sylvania Area Fire/EMS Policy Board shall consist of one Sylvania Township Trustee, the Sylvania Township Fire Chief, one Sylvania Township administrative staff person, the President of Sylvania City Council, the City Safety Director, the City Finance Director, one member of the Sylvania School Board and five members of the general public to be jointly appointed by the City of Sylvania and Sylvania Township, subject to confirmation by a majority of the members of Council. All of the Board members shall serve without compensation. (Ord. 32-2005. Passed 5-2-05.)

156.03 MEETINGS, OFFICERS AND EMPLOYEES.

(a) The Sylvania Area Fire/EMS Policy Board shall meet to organize within five days of the creation of the Board and the appointment and confirmation of the members of the Commission. At the organizational meeting, the Board shall establish the day and time of a regular once-a-month meeting for the Board and elect a chairperson, an assistant chairperson, a secretary-treasurer and any other officers for which it may provide. Additional regular meetings may be established. Special meetings may be called by the chairperson upon the chairperson or chairperson's assistant notifying each Commission member not less than twenty-four hours preceding the date and hour of such meeting. The notification may be waived in writing or by attendance at such special meeting.

(b) A majority of the members of the Board shall constitute a quorum, and at any meeting at which a quorum is present, any action may be taken by the affirmative vote of a majority of the members of the Board. Also any action may be taken by the Board without a meeting by a writing signed by all the members of the Commission.

(c) The Board shall adopt its own rules. In the absence of a rule to govern a point of procedure, reference shall be had to the approved practice in parliamentary bodies.

(d) The chairperson shall be the presiding officer at all meetings and the chief executive officer of the Board. The secretary-treasurer or other designated officer shall maintain records of all actions of the Board and records of attendance of members at meetings and shall furnish monthly, to the Mayor, a certified copy thereof together with complete financial operating statements satisfactory to the Director of Finance as to form and content, which records and statements shall be filed by the Mayor in the office of the Clerk of Council. (Ord. 32-2005. Passed 5-2-05.)

CHAPTER 157  
Sylvania Historical Village Commission

EDITOR'S NOTE: Former Chapter 157 was repealed by Ordinance 41-2002, passed April 15, 2002.



CHAPTER 158  
Sylvania Port Authority

158.01 Established; powers and jurisdiction.

CROSS REFERENCES  
Port authorities - see Ohio R.C. 4582.21 et seq.

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158.01 ESTABLISHED; POWERS AND JURISDICTION.

(a) The City declares that a Port Authority is hereby established and created within and embracing the City of Sylvania in the State of Ohio.

(b) Said Port Authority herein established and created shall be designated and known as "The Sylvania Port Authority".

(c) The Port Authority shall be a body corporate and politic, which may sue and be sued, plead and be impleaded, and shall have the powers and jurisdiction enumerated in Ohio R.C. 4582.21 to 4582.58, inclusive. The exercise by the Port Authority of the powers conferred upon it shall be deemed to be essential governmental functions of the State of Ohio.

(d) The Sylvania Port Authority herein created shall be governed by a Board of Directors composed of five members appointed by the Mayor with the advice and consent of Sylvania City Council. Two of the members initially appointed shall serve two-year terms while the remaining three members shall serve four-year terms. After the foregoing appointments, all subsequent appointments shall be for a term of four years, according to the provisions of Ohio R.C. 4582.27.  
(Ord. 83-2000. Passed 10-2-00.)





CHAPTER 159  
Centennial Terrace Recreation Commission

159.01	Creation of Commission and powers.	159.03	Meetings, officers and employees.
159.02	Composition and term.	159.04	Deposit of receipts.

CROSS REFERENCES

Authority to establish - see CHTR. 9.1  
Public meetings - see ADM. Ch. 105

159.01 CREATION OF COMMISSION AND POWERS.

(a) The City shall have a Recreation Commission to operate a quarry for swimming, a dance pavilion and other recreational facilities leased from the County of Lucas, Ohio, by the City or owned by the City, including any and all activities that may be incidental to, or compatible with, the operation of such a quarry for swimming, a dance pavilion and other recreational facilities. The Commission shall be known as the Centennial Terrace Recreation Commission.

(b) The Commission shall have the power and authority and responsibility to operate the entire Centennial Terrace facility leased by the City from Lucas County by lease dated June 1, 1993, as well as such other recreational facilities owned by or leased by the City or may contract with other entities for such operation or any part thereof or may delegate the responsibility of such operation or any part thereof to another entity or entities.  
(Ord. 71-94. Passed 6-20-94.)

159.02 COMPOSITION AND TERM.

The Centennial Terrace Recreation Commission shall consist of the Mayor, one person appointed by Council, and six other persons, appointed by the Mayor, subject to confirmation by a majority of the members of Council. A majority of the members of the Commission shall be residents of the City. Removal of any member from the Commission shall be upon recommendation therefor by the Mayor concurred in by a majority of the members of Council or shall be automatic upon such member failing to attend three consecutive regular meetings of the Commission. All of the commissioners shall serve without compensation unless Council has first authorized compensation for such commissioners by a specific appropriation therefor designated commissioners compensation.  
(Ord. 123-2002. Passed 12-16-02.)

#### 159.03 MEETINGS, OFFICERS AND EMPLOYEES.

(a) The Recreation Commission shall meet to organize within five days of the creation of the Commission and the appointment and confirmation of the members of the Commission. At the organizational meeting the Commission shall establish the day and time of a regular once-a-month meeting for the Commission and elect a chairperson, an assistant chairperson, a secretary-treasurer and any other officers for which it may provide. Additional regular meetings may be established. Special meetings may be called by the chairperson upon the chairperson or the chairperson's assistant notifying each commission member not less than twenty-four hours preceding the date and hour of such meeting. The notification may be waived in writing or by attendance at such special meeting.

(b) A majority of the members of the Commission shall constitute a quorum, and at any meeting at which a quorum is present, any action may be taken by the affirmative votes of a majority of the members of the Commission.

(c) The Commission shall adopt its own rules. In the absence of a rule to govern a point of procedure, reference shall be had to the approved practice in parliamentary bodies.

(d) The chairperson shall be the presiding officer at all meetings and the chief executive officer of the Commission. The secretary-treasurer or other designated officer shall maintain records of all action of the Commission and records of attendance of members at meetings and shall furnish monthly, to the Mayor a copy thereof together with complete financial operating statements satisfactory to the Director of Finance as to form and content, which records and statements shall be filed by the Mayor in the office of the Director of Finance. The Commission shall provide for such employees as it shall require, and for their compensation in such manner as it shall determine, which employees shall be paid from funds received by the Commission. The chief executive officer and the secretary-treasurer shall be the contracting officers of the Commission.  
(Ord. 71-94. Passed 6-20-94.)

#### 159.04 DEPOSIT OF RECEIPTS.

All receipts from the operation of the recreational facilities or other receipts in connection therewith shall be deposited daily within twenty-four hours after the customary closing time for daily operation in a financial institution which is a designated depository of City funds during banking hours or in a night depository therefor in such account or accounts as may be specified from time to time by the Commission. A monthly statement of all deposits in each such account shall be furnished to the Director of Finance together with a copy of all bank records reconciled with the Commission's record relative to such account. If this Commission contracts with others for the operation of any of the recreational facilities the Commission shall require a plan of accounting to be filed with the Director of Finance and to be approved by the Mayor and Director of Finance.  
(Ord. 71-94. Passed 6-20-94.)

CHAPTER 160  
Sylvania Tree Commission

- |        |                       |        |                                   |
|--------|-----------------------|--------|-----------------------------------|
| 160.01 | Creation.             | 160.03 | Meetings, officers and employees. |
| 160.02 | Composition and term. |        |                                   |

CROSS REFERENCES

- Authority to establish - see CHTR. 9.1  
Public meetings - see ADM. Ch. 105  
Tree regulations - see S.U. & P.S. Ch. 951

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160.01 CREATION.

The City shall have a Commission to promote the acquisition of, to encourage the donation of funds for, to advise on the care of, to provide ongoing inspection, care, advice and services for, to provide advice, opinions, and counsel with respect to all matters concerning City trees and care thereof. The Commission shall be known as the Sylvania Tree Commission. The Commission shall make an annual report to the Mayor of its activities and goals based on twelve- and sixty-month projections.  
(Ord. 70-99. Passed 6-8-99.)

160.02 COMPOSITION AND TERM.

The Sylvania Tree Commission shall consist of nine persons, a majority of whom shall be residents of the City, appointed by the Mayor, subject to confirmation by a majority of the members of Council. Removal of any member from the Commission shall be upon recommendation therefor by the Mayor concurred in by a majority of the members of Council or shall be automatic upon such member failing to attend three consecutive regular meetings of the Commission. All of the commissioners shall serve without compensation unless Council has first authorized compensation for such commissioners by a specific appropriation therefor designated commissioners' compensation.  
(Ord. 70-99. Passed 6-8-99.)

**160.03 MEETINGS, OFFICERS AND EMPLOYEES.**

(a) The Tree Commission shall meet to organize within five days of the creation of the Commission and the appointment and confirmation of the members of the Commission. At the organizational meeting, the Commission shall establish the day and time of a regular once-a-month meeting for the Commission and elect a chairperson, an assistant chairperson, a secretary-treasurer, and any other officers for which it may provide. Additional regular meetings may be established. Special meetings may be called by the chairperson upon the chairperson or the chairperson's assistant notifying each Commission member not less than twenty-four hours preceding the date and hour of such meeting. The notification may be waived in writing or by attendance at such special meeting.

(b) A majority of the members of the Commission shall constitute a quorum, and at any meeting at which a quorum is present, any action may be taken by the affirmative votes of a majority of the members of the Commission. Also, any action may be taken by the Commission without a meeting by a writing signed by all the members of the Commission.

(c) The Commission shall adopt its own rules. In the absence of a rule to govern a point of procedure, reference shall be had to the approved practice in parliamentary bodies.

(d) The chairperson shall be the presiding officer at all meetings and the chief executive officer of the Commission. The secretary-treasurer or other designated officer shall maintain records of all actions of the Commission and records of attendance of members at meetings and shall furnish monthly, to the Mayor, a certified copy thereof together with complete financial operating statements satisfactory to the Director of Finance as to form and content, which records and statements shall be filed by the Mayor in the office of the Clerk of Council. The Commission shall provide for such employees as it shall require, and for their compensation in such manner as it shall determine, which employees shall be paid from funds received by the Commission.

(Ord. 70-99. Passed 6-8-99.)

TITLE SEVEN- Judicial  
Chap. 161. Municipal Court.  
Chap. 163. Civil Infractions.

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CHAPTER 161  
Municipal Court

EDITOR'S NOTE: The Sylvania Municipal Court having territorial jurisdiction within the City and within the municipal corporations of Berkey and Holland; within the townships of Sylvania, Richfield, Spencer and Harding; within those portions of Swanton, Monclova and Springfield townships lying north of the northerly boundary line of the Ohio turnpike in Lucas County; has been established under Ohio R.C. 1901.01 et seq. Ohio R.C. 1901.25 provides that the Municipal Court may provide by rule how jurors shall be chosen. Jurors' fees in any criminal case involving the violation of a City ordinance shall be paid out of the City Treasury. The Municipal Court, pursuant to Ohio R.C. 1901.26(A), may establish a schedule of fees and costs to be taxed in any action or proceeding, whether civil or criminal. Ohio R.C. 1901.31(F) provides that fines received for violation of Sylvania ordinances shall be paid into the City Treasury. Rule 13 of the Ohio Traffic Rules as promulgated by the Ohio Supreme Court provides that a court shall establish a traffic violations bureau and specifies certain restrictions as to the designated offenses and schedule of fines to be accepted as waiver payment in lieu of court appearance.

CROSS REFERENCES

- Release of Court Clerk's liability for loss of funds - see Ohio R.C. 131.18 et seq.
- Municipal court - see Ohio R.C. Ch. 1901
- Bond for Court Clerk required - see Ohio R.C. 1901.31(D)
- Notification to Director of liquor law convictions - see Ohio R.C. 4301.991
- Record of traffic violations - see Ohio R.C. 4513.37



CHAPTER 163  
Civil Infractions

163.01	Civil offense defined.	163.09	Administrative review.
163.02	Classification of civil offenses.	163.10	Civil proceedings.
163.03	Notice of civil offense and civil fine; procedures.	163.11	Administrative regulations.
163.04	Answer to notice of civil offense.	163.12	Freedom from improper influence.
163.05	Hearings.	163.13	Ex parte communications prohibited.
163.06	Correction of violation.	163.14	Savings clause.
163.07	Default.	163.99	Civil fines.
163.08	Request to set aside default and delinquency charges.		

**163.01 CIVIL OFFENSE DEFINED.**

A civil offense means an offense against the City of Sylvania set forth in the Sylvania Codified Ordinances made subject to a civil fine by this chapter. Charging a person with a civil offense is an alternative to criminal prosecution. A person may not be charged with a civil offense if that person has been charged with a misdemeanor of the same offense. A person charged with a civil offense may not be arrested for the commission of the offense. (Ord. 39-2008. Passed 5-5-08.)

**163.02 CLASSIFICATION OF CIVIL OFFENSES.**

A person who violates a standard of conduct set forth in a section or chapter of the Sylvania Codified Ordinances listed below is liable for the civil fine specified in Section 163.99 for a civil offense. If the provision is listed below, the otherwise applicable civil fine is reduced by fifty percent (50%) if the person charged shows in accordance with Section 163.04 that the violation has been corrected. If a person has previously been found to have violated the same provision of the Sylvania Codified Ordinances within one year that person may be charged as a second offender and on being found to have committed a second or subsequent offense is liable for the civil fine specified in Section 163.99 for the offense provided below, which fine is not subject to reduction for correction of the violation.

Part 11 Violation of any section of the Zoning Code.

Part 13 Violation of any section of the Building Code except Chapter 1329.

Chapter 1166 Violation of any section of the Sign Code.

Chapter 521 Violation of any section of the Health, Safety and Sanitation Chapter.  
(Ord. 39-2008. Passed 5-5-08.)

163.03 NOTICE OF CIVIL OFFENSE AND CIVIL FINE; PROCEDURES.

(a) A City officer or employee charged with enforcement of the Sylvania Codified Ordinances may issue a notice of civil offense and civil fine to a person found to have committed a civil offense.

(b) A notice of civil offense and civil fine must advise the person served:

- (1) Unless a written answer is filed or the civil fine paid within 10 days from the date of the notice; fine will double;
- (2) That a hearing will be held if requested.

(c) A notice of civil offense and civil fine:

- (1) Must state the date the notice is issued;
- (2) Must identify the person being charged if known to the issuing officer or employee;
- (3) Indicate the offense charged, the civil fine for the offense, and the date, time and location of the offense charged;
- (4) Be signed and attested to by the issuing officer or employee;
- (5) If the person charged is present, the issuing officer or employee may personally serve the person charged with a copy of the notice.

(d) The issuing officer or employee must serve the notice of civil offense and civil fine in one of the following manners:

- (1) The notice may be served personally on the person responsible for the offense; or
- (2) If the notice involves an offense which occurred on or immediately adjacent to the real property owned, occupied or controlled by the person being charged, the notice may be constructively served by posting a copy of the notice in a conspicuous location on the real property and by mailing a copy of the notice to said person by first class U.S. Mail; or
- (3) If the notice relates to an offense involving a motor vehicle, the notice may be constructively served by posting a copy of the notice on the motor vehicle and by mailing a copy of the notice to the person responsible for the offense by first class U.S. Mail.

(e) The original of a notice of civil offense and civil fine issued pursuant to this section or a true copy of it is a record kept in the ordinary course of business of the City and is prima-facie evidence of the facts it contains.  
(Ord. 39-2008. Passed 5-5-08.)



163.04 ANSWER TO NOTICE OF CIVIL OFFENSE.

(a) A person served with a notice charging a civil offense may file a written answer to the charge. The answer may be delivered in person or mailed to the City. An answer must be filed within 10 days from the date of the notice. The answer may:

- (1) Admit that the person committed the offense by payment of the civil fine specified in the notice;
- (2) Admit that the person committed the offense and, for those offenses that provide for a reduction in civil fine on proof of correction, offer proof that the person has corrected the offense;
- (3) Deny that the person committed the offense and request a hearing. If the person desires the presence, at the hearing, of the enforcement officer, inspector or other authorized individual who issued the notice, the person must request same in his or her answer; or
- (4) If the person served has taken an administrative appeal authorized by the Sylvania Codified Ordinances from an order on which the offense was based, the person may request that the time for answering the notice of civil offense be continued until the appeal has been finally resolved.

(b) A person who admits the commission of the offense for which a notice was issued must pay the civil fine arising out of the offense to the City of Sylvania, c/o City of Sylvania Zoning Department, 6730 Monroe St., Sylvania, OH 43560.

(c) A person who admits the commission of the offense with an offer of proof of correction, may offer proof that the person has corrected the offense.  
(Ord. 39-2008. Passed 5-5-08.)

163.05 HEARINGS.

(a) A person who denies the commission of a civil offense may request a hearing before a hearing examiner. The request shall be filed with the Sylvania Municipal Court Prosecutor's Office which shall set a date for the hearing and notify the person, in writing, of the date, time and location of the hearing. The hearing may be informal, but all testimony shall be under oath. The Rules of Evidence in civil and/or criminal cases shall generally not apply.

(b) All hearings shall be scheduled within 10 days and will be held within 15 days from the date the request for a hearing is filed. Any hearing date may be modified if such modification is agreed to by the person charged, by the City officer or employee who issued the charge and by the hearing examiner, or if such modification is necessary in the interest of justice.

(c) The hearing examiner shall enter into the record of proceedings the notice of the civil offense and civil fine, the filing of or failure to file an answer, the substance of the answer, a finding of liability, the civil fine due, payments, delinquency and collection charges, and other relevant information.

(d) The hearing examiner shall issue a decision and make findings of fact from the record and conclusions of law in support of the decision within 10 days from close of the hearing. The findings and conclusions shall demonstrate that the decision is consistent with applicable laws, ordinances, regulations and the interest of justice. Any unpaid civil fine is due and must be paid within 10 days after the date of the hearing examiner's decision.

(e) If the person has taken an administrative appeal authorized by the Sylvania Codified Ordinances from an order on which the offense was based, the hearing examiner must extend the time for answering the notice of civil offense until the appeal has been finally resolved.  
(Ord. 39-2008. Passed 5-5-08.)

#### 163.06 CORRECTION OF VIOLATION.

(a) A person charged with a violation of the Sylvania Codified Ordinances and served with a notice of civil offense and civil fine specified as subject to reduction for correction of the violation may offer proof of the correction to the hearing examiner. The offer or proof of correction may be submitted in person or, to avoid the necessity of personal appearance, may be submitted as affidavits and other document evidence, by mail. The hearing examiner who receives an answer with an offer of proof of correction shall verify whether the violation has been corrected by inquiry to the City department which issued the notice.

(b) For those offenses that provide for a reduction in civil fine on proof of correction, on being satisfied the offense has been corrected, the examiner shall reduce the otherwise applicable civil fine by fifty percent (50%). If the civil fine is eliminated or reduced and the person previously paid the civil fine, the amount paid in excess of the revised civil fine shall be returned to the person. If the civil fine is reduced and the person has not previously paid the civil fine, the person must pay only the amount of the civil fine as reduced. An unpaid civil fine is due and must be paid within 10 days after the determination of the examiner.  
(Ord. 39-2008. Passed 5-5-08.)

#### 163.07 DEFAULT.

A person who is personally or constructively served with notice of a civil offense and civil fine and fails to answer within the time provided by Section 163.04 or fails to attend a requested hearing, the person is in default, and the civil fine deemed delinquent. The amount due is as specified by Section 163.99 for the class of the offense charged.  
(Ord. 39-2008. Passed 5-5-08.)

#### 163.08 REQUEST TO SET ASIDE DEFAULT AND DELINQUENCY CHARGES.

A person subject to a civil fine entered after default may request to have the default set aside. A hearing examiner may set aside a default on a showing that the person had no actual knowledge of the notice of civil offense and civil fine or that the default should be excused in the interest of justice.  
(Ord. 39-2008. Passed 5-5-08.)

#### 163.09 ADMINISTRATIVE REVIEW.

A person found to have committed a civil offense and to owe a civil fine may request the Sylvania Municipal Court to review the record of the proceedings before the hearing examiner. The director of a City department that issued a notice of civil offense and civil fine dismissed by the hearing examiner may also request the Sylvania Municipal Court to review the record of the proceedings before the hearing examiner. The request for review must be in writing, specify with particularity the claimed errors in the decision by the hearing examiner, filed with the Civil Division of the Sylvania Municipal Court, pay any applicable filing fee as

set forth by the Sylvania Municipal Court and sent to the office of administrative hearings by certified mail within 10 days of the date of the mailing of the decision by the hearing examiner. The City officer or employee who issued the notice of violation which gave rise to the request for review or a supervisor to the issuing officer may file a written response to the request for review. The response must be filed within 15 days of the receipt of the request for review by the Prosecutor. The Sylvania Municipal Court may set aside the decision of the hearing on finding from review of the proceedings before the hearing examiner that the findings of fact and conclusions of law are not supported by the record. The Sylvania Municipal Court may reduce a civil fine on a showing that the civil fine would cause an undue hardship and that the underlying infraction has been cured or is unlikely to reoccur. The Sylvania Municipal Court may investigate a claim that an infraction has been cured, make findings with respect to the claim of cure, and include those findings within the record. The decision of the Sylvania Municipal Court may be appealed to the Sixth District Court of Appeals in the same manner in form as any civil action filed with the Municipal Court. (Ord. 39-2008. Passed 5-5-08.)

#### 163.10 CIVIL PROCEEDINGS.

Whenever an officer charged with the enforcement of the Sylvania Codified Ordinances is satisfied that a provision that officer is charged to enforce, or a law in force in the City applicable to the same subject matter, has been violated or is about to be violated, or that an order or direction made in pursuance of the enforcement of this chapter has not been complied with, or is being disregarded, and whenever that officer is satisfied that civil proceedings are necessary for the enforcement of the Sylvania Codified Ordinances or laws, to restrain violations thereof, that officer may apply to the Law Director, who is authorized to institute civil proceedings. Civil proceedings may be brought in the name of the City, and may include, among other things, claims for injunctions, mandatory relief, restraining orders, damages, the appointment of a receiver, and such other relief as may be allowed in law or equity. Institution of civil proceedings does not exclude criminal proceedings as authorized by the Sylvania Codified Ordinances or charging a person with a civil offense as authorized by this chapter. (Ord. 39-2008. Passed 5-5-08.)

#### 163.11 ADMINISTRATIVE REGULATIONS.

The Director of Law may adopt administrative regulations for the conduct of hearings and for the enforcement of the Sylvania Codified Ordinances through the issuance of notices of civil offenses. (Ord. 39-2008. Passed 5-5-08.)

#### 163.12 FREEDOM FROM IMPROPER INFLUENCE.

(a) No member of Council, member of the City administration, party to any proceedings before a hearing examiner, or any other person shall interfere with, attempt to interfere with, or improperly influence or attempt to improperly influence a hearing examiner in the performance of the duties of office.

(b) An examiner may not conduct or participate in any hearing or decision in which the examiner or any of the following persons has a direct or substantial financial interest: a spouse, brother, sister, child, parent, or in-law of the examiner, or business firm or organization in which the examiner has a substantial interest. The examiner shall promptly report to the Law Director any attempt at interference or improper influence or any actual or potential conflict prior to such hearing.

(c) Wherever it may be shown to the satisfaction of the Law Director that an examiner was subjected to improper influence, interference or interest, such improper influence, interference or interest shall be grounds for vacating any decision made by the examiner in such proceedings.  
(Ord. 39-2008. Passed 5-5-08.)

163.13 EX PARTE COMMUNICATIONS PROHIBITED.

A person may not communicate with a hearing examiner to influence a decision in a matter pending before an examiner other than at a public hearing or in a writing that is made part of the record of the proceedings. This provision shall not prohibit communication between an examiner and any member of the administration assigned to assist or give legal counsel to the examiner in the pending proceeding.  
(Ord. 39-2008. Passed 5-5-08.)

163.14 SAVINGS CLAUSE.

This chapter does not affect any act done or committed in violation of any former ordinance relating to the same subject, or any suit or proceeding now pending in court for the violation of the provisions of any former ordinance, or any cause or causes of action accrued or existing under such ordinance, but all proceedings or prosecutions now pending shall be conducted to final determination irrespective of this chapter.  
(Ord. 39-2008. Passed 5-5-08.)

163.99 CIVIL FINES.

Offense	Initial Fine	If Delinquent	Second Offender	If Delinquent	Third & Subsequent Offender	If Delinquent	If Sent for Collection
	\$75.00	\$100.00	\$150.00	\$200.00	\$300.00	\$350.00	\$500.00

Neither the City of Sylvania, the State of Ohio, the United States Government, nor any city, federal or state agency or political subdivision is liable for a civil fine imposed pursuant to this chapter.  
(Ord. 39-2008. Passed 5-5-08.)

TITLE NINE - Taxation  
 Chap. 171. Income Tax.  
 Chap. 173. Motor Vehicle License Tax.  
 Chap. 175. Hotel-Motel Tax.

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CHAPTER 171  
 Income Tax

171.01	Purpose.	171.11	Collection of unpaid taxes and refunds of overpayments.
171.02	Definitions.	171.12	Violations.
171.03	Imposition of tax.	171.13	Board of Review.
171.04	Effective date	171.14	Allocation of funds.
171.05	Return and payment of tax.	171.15	Relief and reciprocity provisions; credit for tax paid to another tax authority.
171.06	Collection at source.	171.16	Savings clause.
171.07	Declarations; estimated tax payments.	171.17	Collection of tax after termination of tax levy.
171.08	Duties of the Commissioner of Taxation.	171.18	Information on rental or leased property.
171.09	Investigative powers of Commissioner; penalty for divulging confidential information.	171.99	Penalty.
171.10	Interest and penalties.		

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

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171.01 PURPOSE.

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.)

#### 171.02 DEFINITIONS.

As used in this chapter, the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning.

- (a) "Association" means a partnership, limited partnership, limited liability company, SUB-S corporation, or any other form of unincorporated enterprise, owned by one or more persons.
- (b) "Board of Review" means the Board created by and constituted as provided in Section 171.13.
- (c) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, including but not limited to the renting or leasing of property, real, personal, or mixed.
- (d) "City" means the City of Sylvania, Ohio.
- (e) "Commissioner of Taxation" or "Commissioner" means the person so designated and appointed by the Mayor and approved by Council or the person executing the duties of the aforesaid Commissioner.
- (f) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory or foreign country or dependency except for a Sub-S corporation.
- (g) "Domicile" means the place where a taxpayer has his true, fixed, and permanent home, and to which, whenever the taxpayer is absent, he has the intention of returning. Factors to be considered when determining domicile are, but are not limited to: registration of vehicles; current driver's license; address on Federal and State income tax returns; address of voter's registration; attendance at schools by taxpayer's family; county of taxpayer's estate if deceased.
- (h) "Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer and whose wages, salary or commissions are subject to withholding of Federal Income Tax, Social Security Tax, and/or Medicare Tax.

- (i) "Employer" means an individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who or which employs one or more persons on a salary, wage, commission or other compensation basis.
- (j) "Fiduciary" means a guardian, trustee, executor, administrator, or any other person acting in any fiduciary capacity for any individual, trust, or estate.
- (k) "Fiscal year" means an accounting period of twelve months ending on any day other than December 31.
- (l) "Gross receipts" means the total income of a taxpayer from any source whatsoever.
- (m) "Net Profits" means the net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses incurred in the conduct thereof either paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes, providing such accounting method does not conflict with any provision of this chapter or Regulations the Commissioner of Taxation may adopt and without deduction of taxes imposed by this chapter, Federal, State or other taxes based on income, or in the case of an unincorporated entity, without deduction of salaries or withdrawals of partners or other owners and otherwise adjusted to the requirements of this chapter.
- (n) "Nonresident" means an individual domiciled outside the City.
- (o) "Nonresident unincorporated business entity" means an unincorporated business entity not having any office or place of business within the City.
- (p) "Pass-Through Entity" means a partnership, limited liability company, or any other class of entity the income or profits of which are given pass-through treatment under the Internal Revenue Code.
- (q) "Pension" means income earned or received as a result of retirement from employment from an IRS qualified retirement plan and which is generally, although not exclusively, reported to the taxpayer by the payor on a Form 1099-R or similar form.
- (r) "Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to a corporation, the officers thereof.
- (s) "Place of business" means any bona fide office, other than a mere statutory office, factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his employees or agents.
- (t) "Resident" means an individual domiciled in the City of Sylvania.
- (u) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the City of Sylvania.

- (v) "Salaries, Wages, and Other Compensation" means the total compensation paid to an individual in cash or in kind on an hourly, daily, weekly, monthly, annual, or other basis, including, but not limited to the following: severance or termination pay; wage continuation payments made as a result of early retirement or employment termination; wage continuation payments made as a result of sickness or temporary disability and whether paid by the recipient's employer or by a third party; vacation or holiday pay; tips or gratuities received; group term insurance premiums paid on an employee's behalf; employee contributions to tax sheltered annuities, non-qualified pension plans, or into employer or third party trusts or pension plans as permitted by IRS and which may be excludable from wages for federal tax purposes; ordinary income portion of stock options or employee stock purchase plans; supplemental unemployment benefits (SUB Pay); strike pay, jury duty pay, employer or employee contributions or amounts credited to non-qualified pension plans or deferred compensation plans at the time of deferral and to the extent subject to Medicare Tax; working conditions fringe benefits subject to tax by IRS; guardian, executor, conservator, trustee or administrator fees; bonuses; ordinary income portion of lump sum distributions which become subject to federal tax because the recipient did not roll over the distribution within the time required by IRS.
- (w) "Taxable Year" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the net profits are to be computed under this chapter and, in the case of a return for a fractional part of a year, the period for which such return is required to be made. Unless another accounting period is approved by the Commissioner of Taxation, the taxable year of an individual shall be a calendar year.
- (x) "Taxpayer" means a person, whether an individual, partnership, association or any corporation or other entity, subject to the tax imposed by this chapter or required hereunder to file a return or pay a tax.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

(Ord. 123-99. Passed 11-1-99; 84-2004. Passed 10-18-2004.)

#### 171.03 IMPOSITION OF TAX.

(a) An annual tax for the purposes specified in Section 171.01 is hereby imposed on and after October 1, 1967, at the rate of one and one-half percent (1-1/2%) per year upon the following:

- (1) On all salaries, wages, commissions and other compensation as defined at Section 171.02(v) earned or received and from net profits from unincorporated business entities and professions and from any transaction, venture or activity whether permanent, temporary or nonrecurring in character, earned or received on and after October 1, 1967, and during the effective period of this chapter by residents of the City.
- (2) On all salaries and wages, commissions and other compensation as defined at Section 171.02(v) earned or received on and after October 1, 1967, and during the effective period of this chapter by nonresidents for work done or services performed or rendered in the City.



- (3) On the portion attributable to the City of the net profits earned on and after October 1, 1967, of all resident unincorporated businesses, professions and other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City.
- (4) On the portion attributable of the distributive share of the net profits earned on and after October 1, 1967, of a resident partner or owner of a resident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity; provided that such income of such resident partner or owner shall be subject to credit provisions of Section 171.15.
- (5) On the portion attributable to the City of the net profits earned on and after October 1, 1967, of all nonresident persons, unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City whether or not such person, unincorporated business entity, profession or other entity has an office or place of business in Sylvania.
- (6) On the net profits attributable to Sylvania of all nonresident unincorporated businesses, professions or other activities derived from work done or services performed or rendered and business or other activities conducted in Sylvania, whether or not such businesses have an office in Sylvania.
- (7) On the portion of the distributive share of the net profits earned by a resident owner of a nonresident unincorporated business entity or pass-through entity and not levied against such unincorporated business or pass-through entity, subject to the relief and reciprocity provisions of Section 171.15.
- (8) On that portion attributed to Sylvania of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in Sylvania whether or not such corporations have an office or place of business in Sylvania.
- (9) On covenants not to compete and on cancellation of indebtedness to the extent includible on the taxpayer's federal tax return.
- (10) Where the gross monthly rental of any real properties, regardless of number and value, aggregate in excess of two hundred fifty dollars (\$250.00) per month, it shall be prima facie evidence that the rental, ownership, management or operation of such properties is a business activity of such taxpayer, and the net income of such rental properties shall be subject to the tax; provided that in case of commercial property the owner shall be considered engaged in a business activity when the rental is based on a fixed or fluctuating percentage of gross or net sales, receipts or profits of the lessee, whether or not such rental exceeds two hundred fifty dollars (\$250.00) per month; provided further that in the case of farm property, the owner shall be considered engaged in a business activity when he shares in the crops or when the rental is based on a percentage of the gross or net receipts derived from the farm,

whether or not the gross income exceeds two hundred fifty dollars (\$250.00) per month; and provided further that the person who operates a rooming house of five or more rooms rented shall be considered in business whether or not the gross income exceeds two hundred fifty dollars (\$250.00) per month.

- (11) Depreciation recapture subject to federal taxation is also subject to Sylvania tax.
- (12) On the gross income derived anywhere from gaming, wagering, lotteries or schemes of chance in excess of \$9999.99 by residents of Sylvania or by nonresidents of Sylvania when the income derived from gaming, wagering, lotteries, or schemes of chance is won or received as a result of transactions conducted in Sylvania.
- (13) Tax on business doing business both within and without the City. The portion of the net profits attributable to Sylvania of a taxpayer conducting a business, profession or other activity both within and without the boundaries of Sylvania shall be determined as follows:
  - A. In the taxation of income which is subject to municipal income taxes, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of a municipal corporation shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the municipal corporation, then only such portion shall be considered as having a taxable situs in such municipal corporation for purposes of municipal income taxation. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of a municipal corporation shall be considered as having a situs in such municipal corporation for purposes of municipal income taxation in the same proportion as the average ratio of:
    1. The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in such municipal corporation during the taxable period to the average net book value 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, 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 persons employed in the business or profession for services performed in such municipal corporation to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed;

3. Gross receipts of the business or profession from sales made and services performed during the taxable period in such municipal corporation to gross receipts of the business or profession during the same period from sales and services, wherever made or performed. In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations be substituted so as to produce such result.
- B. As used in these sections, "sales made in a municipal corporation" means:
1. All sales of tangible personal property which is delivered within such municipal corporation regardless of where title passes if shipped or delivered from a stock of goods within such municipal corporation;
  2. All sales of tangible personal property which is delivered within such municipal corporation regardless of where title passes even though transported from a point outside such municipal corporation if 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;
  3. All sales of tangible personal property which is shipped from a place within such municipal corporation to purchasers outside such municipal corporation, regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
- (14) In general, nontaxable income and expenses incurred in connection therewith are not to be considered in determining net profits. Income from intangibles, by way of dividends, interest and the like, shall not be included if such income is subject to taxation under the intangible personal property laws of the State of Ohio or is specifically exempt from taxation under said law.
- (c) Effective January 1, 2001, the following is not subject to imposition of Sylvania tax:
- (1) Compensation paid to a nonresident of Sylvania for personal services (self-employment) performed within Sylvania if the personal services are performed during twelve (12) or fewer days during the calendar year.
  - (2) Compensation paid to a nonresident individual who is an employee for work or services performed in Sylvania if the services or work is performed during twelve (12) or fewer days during the calendar year and further provided that the individual's employer is located outside of Sylvania and the individual pays tax on the compensation to the municipal corporation in which the employer's principal place of business is located and no portion of the tax paid is refunded to the individual.

The foregoing two (2) paragraphs do not apply to professional entertainers, professional athletes, promoters of professional entertainment or sporting events and their employees.

For purposes of applying this section, a day is a full day or any fractional part of a day.

(d) Net Operating Losses.

- (1) The net profits and losses sustained by a taxpayer from business activities subject to Sylvania Tax, other than from the taxpayer's principal source of income subject to Sylvania tax, shall be aggregated for each of the taxpayer's tax years. If a taxpayer has multiple sources of income subject to Sylvania tax, the principal source of income is generally considered to be that source subject to Sylvania tax, which produces the highest dollar amount of income, either on a Form W-2 or on the net profit as shown on various Federal Tax Forms. If the result of such aggregation is a net profit, tax will be imposed and paid on the net profit. If the result of such aggregation is a net loss, the net loss may be carried forward to any of the succeeding five (5) years and may be used against an aggregate net profit for any of these five (5) succeeding tax years. No portion of a net operating loss shall be carried back against the net profits of any prior tax year. A business loss incurred by one spouse may not be used to offset W-2 income or business profit income incurred by the other spouse. Further, a business loss may not be used to offset the W-2 income of the taxpayer who incurred the business loss.
- (2) The term "Aggregated" in subsection (d)(1) hereof means that all of the taxpayer's profits and losses from all sources other than from the taxpayer's principal source of income subject to Sylvania tax, shall be combined annually, regardless of source, and the annual aggregation shall be the loss to be carried forward as set forth in subsection (d)(1) hereof. Accordingly losses to be carried forward shall not be computed for each separate source and profits and losses sustained in other taxing municipalities shall not be distinguished from those sustained in Sylvania. Losses sustained in another taxing municipality shall be first allocated to that other taxing municipality to the same extent that profits would have been allocated had there been a profit.
- (3) In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the City constituting a portion only of its total business, the Commissioner of Taxation may require such additional information as he deems necessary to ascertain whether net profits are properly allocated to the City. If the Commissioner of Taxation finds that a taxpayer's net profits are not properly allocated to the City by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the City.
- (4) Consolidated returns from affiliated groups or corporations that file consolidated returns with IRS for the same reporting period will be accepted in accordance with "Rules and Regulations prescribed by the Commissioner.

- (5) The owners or partners of a pass-through entity who or which are subject to the tax imposed by this chapter, must file an individual tax return on which they are to report their respective share of the profits or losses of the pass-through entity. This is in lieu of the pass-through entity paying the tax on that portion of its net profit subject to the tax. However, a pass-through entity is still required to file an informational return with the Commissioner of Taxation and report thereon its income and the distributive share of each owner or partner.
- (6) The tax provided for herein shall not be levied on any compensation, allowances or income specifically exempted from municipal income taxation by Ohio R.C. 718.01.

(e) Exemptions; Source of Income Not Taxed. The tax provided for herein shall not be levied on the following:

- (1) Pay or allowance of active members of the armed forces of the United States because of active duty service or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities and only to the extent that the said income is exempt from federal income tax.
- (2) Poor relief, Social Security benefits, unemployment insurance benefits except for supplemental unemployment benefits, IRS qualified retirement plan or similar payments, disability benefits received from local, state or Federal governments or charitable religious or educational organizations. The disability benefits excludable must be a permanent nature as determined by a physician or government entity.
- (3) Proceeds of insurance paid by reason of death of the insured, pensions, including industrial pensions, disability benefits paid for total and permanent disability, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.
- (4) Receipts from seasonal or casual entertainment, amusement, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations and only to the extent that the said income is exempt from Federal Income Tax.
- (5) Alimony received.
- (6) Compensation for personal injuries or for damages to property by way of insurance or otherwise but this exclusion does not apply to compensation paid for lost salaries or wages.
- (7) Interest, dividends and other revenue from intangible property as set forth in Ohio R.C. 718.01.
- (8) Amounts included in an employee W-2 Form for moving expense reimbursement when the taxpayer is moving into Sylvania.
- (9) Payments made to Election Workers.
- (10) Salaries, wages commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the states or their political subdivisions to impose net income taxes on income derived from interstate commerce.

- (11) Salaries, wages, commissions and other compensations and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of a municipality to impose net income taxes.
  - (12) The amount of unreimbursed employee business expenses (2106 Expenses) which the employee deducted as an itemized deduction after reduction by 2% of the employee's AGI on his federal tax return. Taxpayer must furnish a copy of the form 2106 and Schedule "A" of form 1040 as filed with IRS. This deduction must be allocated first to the municipality where the employment occurred.
  - (13) Parsonage allowances paid to "Ministers of the Gospel" in the form of rental allowance as part of a Minister's compensation to the extent excluded from Federal or Ohio tax.
- (f) Expenses Not Deductible.
- (1) No deduction for health insurance premiums paid by self employed taxpayers as permitted by IRS is permitted for the City of Sylvania.
  - (2) No deduction for self-employment tax paid by self-employed taxpayers as permitted by IRS is permitted for the City of Sylvania
  - (3) No deduction for contributions to IRA or Keogh plans made by taxpayers as permitted by IRS is permitted for the City of Sylvania. (Ord. 84-2004. Passed 10-18-2004.)

#### 171.04 EFFECTIVE DATE.

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of persons, businesses, professions, or other activities, as defined in this chapter, earned or received on and after October 1, 1967.  
(Ord. 84-2004. Passed 10-18-2004.)

#### 171.05 RETURN AND PAYMENT OF TAX.

(a) Except as otherwise herein provided, each taxpayer or person who engages in business as hereinbefore defined, or whose salaries, wages, commissions and other compensation are subject to the tax imposed by this chapter shall, whether or not a tax is due thereon, make and file a return on or before April 30, 1965, and on or before April 15 of each year thereafter with the Commissioner of Taxation. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or other period.

(b) The furnishing of a W-2 form by an employer or employers, showing the full amount of tax deducted by such employer or employers from the salaries, wages or commissions or other compensation, as required by Section 171.06 and paid to the City, shall be accepted as the return required of a non-resident of Sylvania

(c) The furnishing of a W-2 form showing the full amount of tax deducted by an employer or employers from the salaries, wages or commissions or other compensation, as required by Section 171.06 and paid to the City along with an affidavit approved by the Board of Review attesting that the W-2 form or forms are the sole income subject to the tax or taxes under this Chapter, shall be accepted as the return required of a resident of Sylvania.

(d) Such return shall be filed with the Commissioner on a form or forms furnished by or obtainable upon request from the Commissioner setting forth:

- (1) The aggregate amounts of salaries, wages, commissions and other compensation earned or received.
- (2) Gross income from such business less allowable expenses incurred in the acquisition of such gross income to arrive at a net profit.
- (3) The amount of the tax imposed by this chapter thereon;
- (4) Any credits to which the taxpayer may be entitled under the provisions of Sections 171.06 Tax Withheld By Employer, 171.07 Estimated Tax Payments and 171.15 Tax Paid To Another Municipality; and
- (5) Such other pertinent statements, information returns or other information as the Commissioner of Taxation may require.
- (6) Joint filing by spouses is permitted only for the purpose of reporting both incomes on one tax return for the convenience of the taxpayers. Each spouse's income will be treated as solely applicable to the individual spouse. Accordingly, spouses may not combine their income subject to Sylvania tax for the purpose of reducing income subject to Sylvania tax.

(e) The taxpayer making a return required hereunder shall, at the time of the filing hereof, pay to the Commissioner of Taxation the balance of the tax, due, if it exceeds \$9.99.

- (1) Should the return or the records of the Commissioner of Taxation indicate an overpayment of the tax to which the City is entitled under the provisions of this chapter, such overpayment shall be first applied against any existing tax liability, penalties, or interest, and the balance, if any, at the election of the taxpayer communicated to the Commissioner, shall be refunded or applied against any subsequent liability hereunder; provided that an overpayment of less than ten dollars (\$ 10.00) shall not be refunded but may be carried forward to a subsequent tax year.
- (2) Where necessary, an amended return shall be filed in order to report additional income and pay any additional tax due, or claim a return of tax overpaid, subject to the requirements and/or limitations contained in Sections 171.11 and 171.15. Such amended return shall be on a form obtainable on request from the Commissioner of Taxation. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the annual return.
- (3) Within three months from the final determination of any Federal tax liability affecting the taxpayer's City tax liability, such taxpayer shall make and file an amended City return showing income subject to the City tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make claim for return of any overpayment.
- (4) The officer or employee of such employer having control or supervision or charged with the responsibility of filing the return and making the payment, shall be personally liable for failure to file the return or pay the tax, penalties, or interest due as required herein. The dissolution, bankruptcy or reorganization of any such employer does not discharge an officer's or employee's liability for a prior failure of such business to file a return or pay taxes, penalties, or interest due.

(f) The tax return is considered received if mailed, on the date postmarked by the United States Postal Service or on the date delivered without mailing to the Sylvania Tax

(g) Taxpayers granted extensions of time for filing their federal income tax returns may have an extension for filing their Sylvania Tax Return provided that a copy of the federal extension is filed with the Commissioner on or before the original due date of the Sylvania Tax Return.

The extended date for filing the Sylvania return will be the same as the extended date for the federal return regardless of the original due date of the tax return. Statutory interest will be charged from the original due date of the return until date of actual payment.

If a taxpayer wishes to extend the time for filing the Sylvania tax return to a date other than that provided by the automatic federal extension, the taxpayer must file such a request in writing to the Commissioner prior to the due date of the automatic extension. The extension may be granted by the Commissioner upon terms and conditions set forth by him.

A taxpayer's extension request may be denied if the taxpayer is delinquent in the filing of any tax returns or payments of any taxes, penalties, or interest due. The granting of an extension does not extend the time for paying a tax, it only extends the time for filing the return.

(h) The failure of any taxpayer to receive or procure a return, declaration or other required form shall not excuse the taxpayer from filing such forms or from paying the tax due.

(i) Payments received for taxes due shall be allocated first to penalties due, then to interest due, and then to taxes due.

(j) The Commissioner is authorized but is not required to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Commissioner that, due to certain hardship condition, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under the Codified Ordinances. (Ord. 84-2004. Passed 10-18-2004.)

#### 171.06 COLLECTION AT SOURCE.

(a) Each employer within or doing business within the City who employs one or more persons on a salary, wage, commission or other compensation basis as defined at Section 171.02(v) shall, at the time of the payment thereof deduct the tax of one and one-half percent (1-1/2%) from the gross salaries, wages, commissions or other compensation earned or received by residents regardless of where such compensation was earned, and shall deduct the tax of one and one-half percent (1-1/2%) from the salaries, wages, commissions or other compensation as defined at Section 171.02(v) earned or received within the City by nonresidents thereof.

(b) Notwithstanding the provisions of subsection (a) hereof, if such employer within or doing business within Sylvania who or which employs a Sylvania resident in another taxing municipality requiring such employer to deduct its tax from all employees engaged therein, such employer shall withhold for and remit to the City of Sylvania only the difference, if any, between the tax on such Sylvania resident required to be withheld by such other taxing municipality and the tax imposed by this chapter, or shall withhold Sylvania tax on 100% of the income subject to Sylvania tax if the Sylvania resident/employee is employed at a location where a municipal tax is not imposed.



(c) Each such employer shall, on or before the last day of the month following the close of each calendar quarter, make a return and remit the tax hereby required to be withheld to the Commissioner of Taxation. However, any employer who deducts taxes in the amount of four hundred dollars (\$400.00) or more per month shall, on or before the last day of the month following the close of the preceding month make a return and remit the tax hereby required to be withheld to the Commissioner of Taxation. Such return shall be on a form or forms prescribed by or acceptable to the Commissioner. Such employer shall be liable for the payment of taxes hereby required to be deducted and withheld, whether or not such taxes have in fact been so deducted and withheld.

- (1) Such employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to the City of Sylvania, as a trustee for the benefit of the City, and any such tax collected by such employer from its employees shall, until the same is paid to the City, be deemed a trust fund in the hands of such employer.
- (2) The officer or the employee having control of or charged with the responsibility of filing the return and making payment, shall be personally liable for failure to file the return or pay the tax due as required by this section. The dissolution, bankruptcy or reorganization of any such employer does not discharge an officer's or employee's liability for a prior failure of the corporation to file returns or pay taxes, penalties, or interest due.

(d) On or before the last day of February following any calendar year, such employer shall file with the Commissioner an annual reconciliation return along with an information return for such employee from whom Sylvania income tax has been or should have been withheld, showing the name, address and Social Security number of the employee, the total amount of compensation paid during the year and the amount of municipal income tax withheld from the employee with the municipality for which said tax was withheld identified. The information return shall also include all of the information required to be reported by the employer to IRS on a W-2 form. At the time of filing the annual reconciliation return the employer shall pay over any amounts deducted or which should have been deducted during the preceding year but which was not remitted. The annual reconciliation form shall be obtained from the Commissioner.

(e) The City of Sylvania will accept the use of magnetic media for the filing of the employees' W-2 information. The Commissioner is granted the authority to require employers who file magnetic media with the Federal government to use magnetic media when filing this same information with the City.

(f) All individuals, businesses, employers, brokers or others who are required under the Internal Revenue Code to furnish forms 1099 to IRS for individuals or businesses to whom or which they have non-employee compensation shall furnish copies of the said form 1099's to the Commissioner or in lieu thereof, a list containing the same information as required by IRS on the 1099's on or before the due date for such forms 1099's. Failure to provide the foregoing information may result in any deduction for payment by the taxpayer taken on the taxpayer's return to be disallowed.

(g) Every employer shall retain all records necessary to compute withholding taxes due Sylvania for a period of five years from the date the Reconciliation Form, W-2 Forms, and 1099 forms are filed.

(h) All returns and forms required to be filed by an employer are considered received on the date postmarked by the United States Postal Service or on the date delivered without mailing by the taxpayer to the Sylvania Tax Office.

(i) The failure of any employer to receive or procure a return, or other required form shall not excuse the employer from preparing any information return, withholding tax returns or from filing such forms or from paying the tax due.

(j) Payments received for withholding taxes due shall be applied first to penalties due, then to interest due, and then to taxes due.  
(Ord. 84-2004. Passed 10-18-2004.)

#### 171.07 DECLARATIONS; ESTIMATED TAX PAYMENTS.

Every taxpayer who anticipates any taxable income which is not subject to Section 171.06 or who engages in business, profession, enterprise and activity subject to the tax imposed by Section 171.03, shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, provided the estimated tax due is in excess of one hundred dollars (\$100.00) annually.

- (a) Such declaration shall be filed on or before April 15 of each year during the life of this chapter, or before the fifteenth day of the fourth month from the date in which the taxpayer becomes subject to tax for the first time.
- (1) Those taxpayers reporting on a fiscal year basis shall file a declaration before the fifteenth day of the fourth month after the beginning of each fiscal year or period.
  - (2) Such declaration shall be filed upon a form furnished by, or obtainable from the Commissioner of Taxation. Credit may be taken for Sylvania income tax to be withheld, if any, from any portion of such income. In addition, credit may be taken for tax paid or payable to other taxing municipalities in accordance with the provisions of Section 171.15.
  - (3) The original declaration, or any subsequent amendment thereof, may be increased or decreased on or before any subsequent quarterly payment date provided for herein.
  - (4) The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Commissioner of Taxation at least twenty-two and one-half percent (22-1/2%) of the estimated annual tax after deducting:
    - A. Any portion of such tax to be deducted at the source pursuant to Section 171.06.
    - B. Any credit allowable under the provisions of Section 171.15; and
    - C. Any overpayment of previous years tax liability which the taxpayer has not elected to have refunded.
  - (5) At least a similar amount shall be paid on or before the last day of the seventh (7th), tenth (10th) and thirteenth (13th) months after the beginning of the taxpayer's taxable year, provided that where an amended estimate has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.

- (b) The declarations for the 2nd, 3rd and 4th Quarters shall be due on July 31st and October 31st of the current year and on January 31st of the subsequent year. The amounts due on those dates are not to exceed forty-five percent (45%), sixty-seven and one-half percent (67-1/2%) and ninety percent (90%) respectively of the tax estimated to be due.
- (c) Taxpayers reporting on a fiscal year basis shall file a declaration within three months and fifteen days after the beginning of each fiscal year and at the end of the 7th, 10th and 13th months thereafter.
- (d) Effective January 1, 2003, no penalty or interest will be assessed for the late payment or nonpayment of estimated taxes, if the taxpayer was not domiciled in Sylvania on the 1st day of January of the current calendar year or if the taxpayer has paid estimated payments equaling one hundred percent (100%) of the taxpayer's liability for the immediately preceding tax year, provided that the immediately preceding tax year reflected a 12-month tax period and the taxpayer filed a return for the immediately preceding year.
- (e) On or before the fifteenth (15th) day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due Sylvania shall be paid therewith in accordance with the provisions of Section 171.05. (Ord. 84-2004. Passed 10-18-2004.)

#### 171.08 DUTIES OF THE COMMISSIONER OF TAXATION.

- (a) It shall be the duty of the Commissioner of Taxation to:
  - (1) Collect and receive the tax imposed by this chapter in the manner prescribed herein, to keep accurate records thereof and to record daily all moneys so received;
  - (2) Enforce payment of all taxes due the City hereunder, to keep accurate records for a period of not less than five years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld and to show the dates and amounts of payments thereof.
  - (3) The Commissioner is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered, subject to the approval of the Board of Review, to adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter, including provision for the reexamination and correction of returns.
  - (4) The Commissioner is authorized from time to time to send registration forms to residents of Sylvania for the purpose of obtaining information to determine if the Sylvania resident is subject to Sylvania tax.
  - (5) If the Commissioner issues a decision or opinion to a taxpayer regarding a tax obligation that is subject to appeal the Commissioner shall notify the taxpayer of the taxpayer's right to appeal the decision and of the manner in which the appeal can be made.

(b) In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Commissioner may determine the amount of tax appearing to be due the City from the taxpayer and shall send to such taxpayer by certified mail a written statement showing the amount of tax, if any, so determined together with interest and penalties thereon. Such determination may be modified or amended based upon information or data subsequently secured by or made available to the Commissioner. If the taxpayer fails to respond to the assessment within 30 days, the tax, penalties, and interest assessed shall become due and payable and collectible as are other unpaid taxes. (Ord. 84-2004. Passed 10-18-2004.)

171.09 INVESTIGATIVE POWERS OF COMMISSIONER; PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.

(a) The Commissioner of Taxation, or any employee of the City designated by the Commissioner, is hereby authorized to examine the books, papers, records and Federal or State income tax returns of any employer or of any taxpayer or person subject to the tax for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed, and required to furnish upon written request by the Commissioner, or his duly authorized agent or employee, the means, facilities and opportunity for making such examination and investigations as are hereby authorized.

(b) The Commissioner is hereby authorized to order any person deemed by the Commissioner to have knowledge or information pertinent to the tax liability of any taxpayer to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and Federal or State income tax returns and the attendance of all persons before him whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

(c) The refusal to produce books, papers, records and Federal or State income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Commissioner of Taxation authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 171.99.

(d) Any information gained from, or as the result of, any declarations, returns, investigations, reports, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes, which includes the exchange of information with other tax authorities or in accordance with proper judicial order. Any such person divulging such information in violation of this chapter shall be subject to prosecution as provided in Section 171.99. Each disclosure shall constitute a separate offense.

In addition, information may be released by the Department of Taxation in accordance with and upon the execution by a taxpayer of a waiver and consent form or authorization form which form or forms shall be furnished by the Commissioner.

In addition to the penalty provided in Section 171.99 any employee of the City who violates the provisions hereof relative to the disclosure of confidential information shall be subject to immediate dismissal.

(e) Every taxpayer shall maintain, and retain for a period of five years after the date a declaration or return is due or withholding taxes paid, all records necessary to exhibit and compute his liability for taxes due or to be withheld under the provisions of this chapter. (Ord. 84-2004. Passed 10-18-2004.)

#### 171.10 INTEREST AND PENALTIES.

(a) All taxes imposed and moneys withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they have become due shall bear interest, in addition to the amount of the unpaid tax or withholdings, at the rate of one and one half percent (1-1/2%) per month, or fraction thereof.

(b) In addition to interest as provided in subsection (a) hereof, penalties based on the unpaid tax are hereby imposed as follows:

- (1) For failure to pay taxes due, other than taxes withheld; one and one half percent (1-1/2%) per month or fraction thereof.
- (2) For failure to remit taxes withheld from employees; three percent (3%) per month or fraction thereof.

(c) For failure to file a tax return by the date due, including due dates extended as set forth at Section 171.05(g) there shall be due a penalty of twenty-five dollars (\$25.00) in addition to all other penalties and interest, even if no tax is due.

(d) The penalty provided in this section shall not be assessed on an additional tax assessment made by the Commissioner of Taxation when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Commissioner nor, in the absence of fraud, shall either penalty or interest be assessed on any additional tax assessment resulting from a Federal audit, providing an amended return is filed and the additional tax is paid within three months after the final determination of the Federal tax liability, whichever is later.

(e) Abatement of penalty and interest, including late filing fee, shall be allowed under the following circumstances:

- (1) If a taxpayer voluntarily discloses his tax liability to the City of Sylvania and pays all taxes due within 30 days.
- (2) As a means of negotiating a settlement in the event a business fails or is dissolved.
- (3) As a means of negotiating or resolving actual or potential civil or criminal litigation.
- (4) In the event of the death of a taxpayer making it impossible for his estate to file on time.
- (5) In the event a resident did not know he needed to file, all penalty and interest charges would be waived one time only.
- (6) In the event a resident claims he mailed his return, we did not receive it and his returns have been filed timely in the past, the late filing fee will be waived one time only.
- (7) In the event the taxpayer has permanently left the area.
- (8) In the event the taxpayer is truly indigent and unable to pay.
- (9) If collection of the penalty and interest would be morally unconscionable.

(f) Upon recommendation of the Commissioner of Taxation, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Commissioner to recommend abatement of penalty or interest, the Board of Review may nevertheless abate penalty and interest or both.

(g) The Commissioner may charge a taxpayer a fixed fee for any check returned by a financial institution due to insufficient funds, closed accounts, or any other person. Notice of the amount of the fee to be charged shall be posted in public view in the tax office. (Ord. 84-2004. Passed 10-18-2004.)

#### 171.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

(a) All taxes imposed by this chapter shall be collectible, together with any interest, penalties and administrative fees thereon, by suit, as other debts of like amount are recoverable. Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within three years after the tax was due or the return was filed, whichever is later.

An administrative fee equal to thirty-five percent (35%) of the total delinquent amount shall be added to the delinquent amount if such delinquent amount is assigned to an authorized agent of the City for collection. (Ord. 31-2007. Passed 4-2-07.)

(b) Taxes erroneously paid shall not be refunded unless a claim for refund is made within the time limitation specified in Ohio R.C. 718.12(C). Amounts less than ten dollars (\$10.00) shall not be refundable.

(c) Prosecutions for an offense made punishable under this chapter shall be commenced within three (3) years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of the compensation or net profits required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense in accordance with Ohio R.C. 718.12(B). (Ord. 84-2004. Passed 10-18-2004)

#### 171.12 VIOLATIONS.

- (a) Any person or taxpayer who or which:
- (1) Fails, neglects or refuses to make any return, information return, or declaration required by this chapter; or
  - (2) Makes any false or fraudulent return; or knowingly makes any incomplete return; or
  - (3) Fails, neglects or refuses to pay the tax, penalties or interest imposed by this chapter; or
  - (4) Fails, neglects or refuses to withhold the tax from his employees or to remit such withholding to the Commissioner of Taxation; or
  - (5) Refuses to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records, papers and Federal or State income tax returns relating to the income or net profits of a taxpayer; or
  - (6) Fails to appear before the Commissioner of Taxation and to produce his books, records, papers or Federal or State income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Commissioner; or
  - (7) Refuses to disclose to the Commissioner of Taxation any information with respect to the income or net profits of a taxpayer; or

- (8) Fails to comply with the provisions of this chapter or any order or subpoena of the Commissioner of Taxation authorized hereby; or
- (9) Gives to an employer false information as to his true name, correct Social Security number, or residence address, or fails to promptly notify an employer of any change in his residence address and the date thereof; or
- (10) Fails to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and City tax withheld or knowingly gives false or misleading information to the Commissioner of Taxation; or
- (11) Attempts to do anything whatever to avoid payment of the whole or any part of the tax, penalties or interest imposed by this chapter; or
- (12) Fails, neglects or refuses to complete and return to the Commissioner of Taxation any tax form whose purpose is to determine if a resident must file a City tax return;

Shall be in violation of this chapter and punished as provided in Section 171.99.

(b) The failure of any employer, taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him from making any return, information return or declaration, from filing such form or from paying the tax.  
(Ord. 84-2004. Passed 10-18-2004.)

#### 171.13 BOARD OF REVIEW.

(a) A Board of Review, consisting of the Director of Law, the Mayor and the Finance Director, is hereby created. The Director of Law shall be Chairman of the Board of Review and the Finance Director shall serve as secretary. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 171.09 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board. The Board's records are not open to public inspection nor are the meetings subject to the State open meeting law.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Commissioner of Taxation under the authority conferred by this chapter, must be approved by the Board of Review before the same becomes effective. After such approval, such rules, regulations, amendments and changes shall be filed with the Finance Director and shall be open to public inspection. The Board shall hear and pass on appeals from any ruling or decision of the Commissioner, and, at the request of the taxpayer or Commissioner, is empowered to substitute alternate methods of allocation.

(c) Any person dissatisfied with any ruling or decision of the Tax Commissioner which was made under the authority conferred by this chapter and who has filed the required returns or other documents pertaining to the contested issue, may appeal therefrom in writing to the Board of Review within thirty calendar days from the issuance of such ruling or decision by the Commissioner. The appeal must state the alleged errors in the Commissioner's ruling or decision. The Board must schedule a hearing within forty-five calendar days of receiving the

appeal unless the taxpayer expressly waives the hearing and chooses instead to permit the Board to render its decision on the writings submitted by the taxpayer and the Commissioner. If the taxpayer does not waive the hearing, the taxpayer is entitled to appear before the Board and bring representation of his choosing. The records of the hearing are not open to the public nor is the hearing subject to the State's open meeting law. The Board must issue its written decision within ninety calendar days after the final hearing and send a notice of its decision by ordinary mail to the taxpayer/appellant within fifteen calendar days after issuing the decision. If the Board fails to comply with the provisions of this section, the taxpayer's appeal will default in favor of the taxpayer but the default will not be on the merits of the issues.

(d) Any person dissatisfied with any ruling or decision of the Board of Review may appeal therefrom to a court of competent jurisdiction as provided by law within thirty (30) calendar days from the date of the Board's ruling.  
(Ord. 84-2004. Passed 10-18-2004.)

#### 171.14 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) If required, to the general fund of the City an amount not to exceed thirty-seven percent (37%) 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 (1)(A) 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.
  - (3) 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).
  - (4) Any costs of preparing and amending a Charter.
  - (5) To the Capital Improvement Fund of the City, any remaining balance in the Income Tax Fund, to be used for equipment and improvements in all City departments, including utilities, acquiring lands for municipal and park purposes, preparation of a master plan, zoning and building code, construction of a municipal building and a maintenance and equipment building, and providing facilities and equipment for recreation.



(b) The one-half percent (1/2%) funds collected under the provisions of this chapter shall be allocated in equal shares to the General Fund for general operating expenses and for capital improvements.

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

171.15 RELIEF AND RECIPROCITY PROVISIONS; CREDIT FOR TAX PAID  
TO  
ANOTHER TAX AUTHORITY.

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.)

**171.16 SAVINGS CLAUSE.**

If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups 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 and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not be included herein.  
(Ord. 84-2004. Passed 10-18-2004.)

**171.17 COLLECTION OF TAX AFTER TERMINATION OF TAX LEVY.**

(a) This chapter shall continue effective insofar as the levy of taxes is concerned through December 31 of the year in which this chapter is repealed and insofar as the collection of taxes levied thereunder and sections or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this chapter have been fully terminated.

(b) Annual returns for the year ending December 31 in which this chapter is repealed shall be filed on or before April 15 of the following year and any tax shown due thereon for the year ending December 31 of the year in which this chapter is repealed which is not paid and collected under the provision of Section 171.03 and/or Section 171.07 shall be paid on such date, except in those cases in which the time for filing returns and/or payment of the tax due has been extended in accordance with Section 171.05, and except for claims for reciprocity refunds properly assigned and collectible from another municipality.  
(Ord. 84-2004. Passed 10-18-2004.)

**171.18 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.)

171.99 PENALTY.

Whosoever violates any provision of this chapter as set forth at Section 171.12 shall, upon conviction thereof, be guilty of a misdemeanor of the third degree.  
(Ord. 84-2004. Passed 10-18-2004.)



CHAPTER 173  
Motor Vehicle License Tax

173.01 Vehicle License Tax.

173.02 Additional vehicle license tax.

CROSS REFERENCE  
Power to levy - see Ohio R.C. 4504.06

173.01 VEHICLE LICENSE TAX.

Pursuant to the authority provided in Ohio R.C. 4504.06, and for the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this chapter; and for planning, constructing, improving, maintaining and repairing public roads, highways and streets; maintaining and repairing bridges and viaducts; paying the City's portion of the cost and expenses of cooperating with the Department of Transportation in the planning, improvement, and construction of State highways; paying the City's portion of the compensation, damages, cost and expenses of planning, constructing, reconstructing, improving, maintaining and repairing roads and streets; paying any costs apportioned to the City under Ohio R.C. 4907.47; paying debt service charges on notes or bonds of the City issued for such purposes; purchasing, erecting and maintaining street and traffic signs and markers; purchasing, erecting and maintaining traffic lights and signals; and to supplement revenue already available for such purposes; Council does hereby levy an annual license tax, in addition to the tax levied by Ohio R.C. 4503.02, 4503.07 and 5403.18, upon the operation of motor vehicles on the public roads or highways. Such tax shall be at the rate of five dollars (\$5.00) per motor vehicle on all motor vehicles the district of registration of which is in the City of Sylvania, Ohio. Such tax shall be in addition to the taxes at the rates specified in Ohio R.C. 4503.04 and 4503.16, subject to reductions in the manner provided in Ohio R.C. 4503.11 and the exemptions provided in Ohio R.C. 4503.16, 4503.17, 4503.171 (4503.17.1), 4503.41 and 4503.43.  
(Ord. 3-79. Passed 1-15-79.)

## 173.02 ADDITIONAL VEHICLE LICENSE TAX.

Pursuant to the authority provided in Ohio R.C. 4504.172, and for the purposes of paying the costs and expenses of enforcing and administering the tax provided for in this section; and to provide additional revenue for planning, constructing, improving, maintaining and repairing public roads, highways and streets; maintaining and repairing bridges and viaducts; paying the City's portion of the cost and expenses of cooperating with the Department of Transportation in the planning, improvement and construction of State Highways; paying the City's portion of the compensation, damages, cost and expenses of planning, constructing, reconstructing, improving, maintaining and repairing roads and streets; paying any costs apportioned to the City under Ohio R.C. 4907.47; paying debt service charges on notes or bonds of the City issued for such purposes; purchasing, erecting and maintaining street and traffic signs and markers; purchasing, erecting and maintaining traffic lights and signals (which purposes are set forth in Ohio R.C. 4504.06); and to supplement revenue already available for such purposes, there is hereby levied an annual license tax, upon the operation of motor vehicles on the public roads or highways. Such tax shall be at the rate of five dollars (\$5.00) per motor vehicle on each and every motor vehicle the district of registration of which, as defined in Ohio R.C. 4503.10 is in the City of Sylvania, Ohio. As used in this section, "motor vehicle" means any and all vehicles included within the definition of motor vehicle in Ohio R.C. 4501.01 and 4505.01.

The tax imposed by this section shall apply to and be in effect for the registration year commencing January 1, 1988, and shall continue in effect and application during each registration year thereafter.

The tax imposed by this section shall be paid to the Registrar of Motor Vehicles of the State or to a Deputy Registrar at the time application for registration of a motor vehicle is made as provided in Ohio R.C. 4503.10.

All moneys derived from the tax hereinbefore levied shall be used by the City for the purposes specified in this section.  
(Ord. 85-87. Passed 8-17-87.)

CHAPTER 175  
Hotel-Motel Tax

175.01	Definitions.	175.08	Records.
175.02	Imposition of tax.	175.09	Reporting and remitting.
175.03	Exemptions.	175.10	Penalties and interest.
175.04	Refusal to pay; false evidence of tax-exempt status.	175.11	Failure to collect and report tax; determination by Director.
175.05	Transient guest to pay tax.	175.12	Appeal; Board of Review.
175.06	Tax to be separately stated and charged.	175.13	Actions to collect.
175.07	Registration.	175.99	Penalty.

CROSS REFERENCES

Authority to levy - see Ohio R.C. 5739.02

175.01 DEFINITIONS.

When used in this chapter and unless otherwise distinctly expressed, the following words and phrases shall have the meanings set out herein:

- (a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.
- (b) "Director" means the Director of Finance of the City.
- (c) "Hotel or motel" means every establishment, including motor inns, kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered for a consideration to guests, in which five or more rooms are used for the accommodations of such guests, whether such rooms are in one or several structures, and referred to in this chapter as "hotel."
- (d) "Transient guests" means persons occupying a room or rooms for sleeping accommodations for less than thirty consecutive days.
- (e) "Rent" means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also any amount for which the occupant is liable for the occupancy without any deduction therefrom whatsoever.

- (f) "Operator" means any person who is the proprietor of the hotel, whether in the capacity of owner, lessee, licensee or any other capacity. Where the operator performs his functions through a managing agent of any type or character, other than an employee, the managing agent shall be deemed an operator for the purposes of this chapter, and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.
- (g) "Occupancy" means the use or possession, or the right to use or possession of any room or rooms or space or portion thereof, in any hotel for dwelling, lodging or sleeping purposes. The use or possession or right to use or possess any room or any suite of connecting rooms as office space, banquet or private dining rooms, or exhibits, sample or display space shall not be considered occupancy within the meaning of this definition unless the person exercising occupancy uses or possesses, or has the right to use or possess all or any portion of such room or suite of rooms for dwelling, lodging or sleeping purposes. (Ord.106 -2002. Passed 10-21-2002.)

#### 175.02 IMPOSITION OF TAX.

(a) For the purpose of providing revenue with which to meet the needs of the City, for the use of the general fund of the City, an excise tax is hereby levied on transactions by which lodging by a hotel is or is to be furnished to transient guests.

(b) The tax is three percent (3%) on all rents paid or to be paid by the transient guest for the lodging. Such tax constitutes a debt owed by the transient guest to the City, which is extinguished only by payment to the operator as trustee for the City, or to the City. The tax applies and is collectible at the time the lodging is furnished regardless of the time when the price is paid.

(c) For the purpose of the proper administration of this chapter, and to prevent the evasion of tax, it is presumed that all lodging furnished by hotels in the City to transient guests is subject to the tax until the contrary is established.  
(Ord. 106 -2002. Passed 10-21-2002.)

#### 175.03 EXEMPTIONS.

(a) No tax shall be imposed under this chapter:

- (1) Upon rents not within the taxing power of the City under the Constitution or the laws of Ohio or the United States;
- (2) Upon rents paid by the State or any of its political subdivisions.

(b) No exemption claimed under subsection (a)(2) hereof shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the Director. All claims of exemption shall be made in the manner prescribed by the Director.  
(Ord. 106 -2002. Passed 10-21-2002.)

#### 175.04 REFUSAL TO PAY; FALSE EVIDENCE OF TAX-EXEMPT STATUS.

No transient guest shall refuse to pay the full and exact tax as required by this chapter, or present to the operator false evidence indicating that the lodging as furnished is not subject to tax.  
(Ord. 106 -2002. Passed 10-21-2002.)



175.05 TRANSIENT GUEST TO PAY TAX.

The tax imposed by this chapter shall be paid by the transient guest to the operator, and each operator shall collect from the transient guest the full and exact amount of the tax payable on each taxable lodging.  
(Ord. 106 -2002. Passed 10-21-2002.)

175.06 TAX TO BE SEPARATELY STATED AND CHARGED.

The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted and charged for, and upon every evidence of occupancy or any bill or statement or charge made for such occupancy issued or delivered by the operator, and the tax bill shall be paid by the occupant to the operator as trustee for and on account of the City, and the operator shall be liable for the collection thereof and for the tax.

No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner hereinafter provided.  
(Ord. 106 -2002. Passed 10-21-2002.)

175.07 REGISTRATION.

Within thirty days after the effective date of this chapter, or within thirty days after commencing business, whichever is later, each operator of any hotel renting lodging to transient guests shall register such hotel with the Director of Finance, and obtain from him a "transient occupancy registration certificate" to be at all times posted in a conspicuous place on the premises. Such certificate shall, among other things, state the following:

- (a) The name of the operator;
- (b) The address of the hotel;
- (c) The date upon which the certificate was issued;
- (d) "This transient occupancy registration certificate signifies that the person named on the face hereof has fulfilled the requirements of the Hotel-Motel Tax ordinance by registering with the Director of Finance for the purpose of collecting from transient guests the Hotel-Motel Tax and remitting such tax to the Director. This certificate does not constitute a permit."

(Ord. 106 -2002. Passed 10-21-2002.)

175.08 RECORDS.

Each operator shall keep complete and accurate records of lodging furnished, together with a record of the tax collected thereon, which shall be the amount due under this chapter, and shall keep all invoices, and such other pertinent documents. If the operator furnishes lodging not subject to the tax, the operator's records shall show the identity of the transient guest, if the sale was not exempted for any other reason. Such records and other documents shall be opened during business hours to the inspection of the Director of Finance, and shall be preserved for a period of four years, unless the Director, in writing, consents to their destruction within that period, or by any orders requesting that such records be kept for a longer period of time.  
(Ord. 106 -2002. Passed 10-21-2002.)

**175.09 REPORTING AND REMITTING.**

Each operator shall, on or before the last day of the month following the close of each calendar quarter year, or at the close of any shorter reporting period which may be established by the Director of Finance, make a return to the Director, on forms provided by him of the total rents charged and received and the amount of tax collected by transient occupancies. All claims for exemption from tax filed by occupants with the operator during the reporting period shall be filed with the report. At the time the return is filed, the full amount of the tax collected shall be remitted to the Director. The Director may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax and he may require further information in the return if such information is pertinent to the collection of the tax. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the City until payment thereof is made to the Director. All returns and payments submitted by each operator shall be treated as confidential by the Director and shall not be released by him except upon order of a court of competent jurisdiction or to an officer or agent of the United States, the State of Ohio, the County of Lucas, or the City for official use only. (Ord. 106 -2002. Passed 10-21-2002.)

**175.10 PENALTIES AND INTEREST.**

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

(b) Continued Delinquency. Any operator who fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty equal to ten percent (10%) of the amount of the tax and previous penalty in addition to the tax and the ten percent (10%) penalty first imposed. An additional penalty equal to ten percent (10%) of the total tax and penalty of the previous thirty-day period shall be added for each successive thirty-day period that the occupant remains delinquent.

(c) Fraud. If the Director of Finance determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty equal to twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in subsection (a) and (b) hereof.

(d) Interest. In addition to the previous penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one-half of one percent ( $\frac{1}{2}$  %) per month, or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(e) Penalties During Pendency of Hearing or Appeal. No penalty provided under the terms of this chapter shall be imposed during the pendency of any hearing provided for herein, nor during the pendency of any appeal provided for herein. (Ord. 106 -2002. Passed 10-21-2002.) )

175.11 FAILURE TO COLLECT AND REPORT TAX; DETERMINATION BY DIRECTOR.

If any operator fails or refuses to collect the tax and to make, within the time provided in this chapter, any report and remittance of the tax or any portion thereof required by this chapter, the Director of Finance shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the Director shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax imposed by this chapter and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this chapter. In case such determination is made, the Director shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of business. Such operator may within ten days after the serving or mailing of such notice make application in writing to the Director for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the Director shall become final and conclusive and immediately due and payable. If such application is made, the Director shall give not less than five days written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in such notice why such amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing, the Director shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen days unless an appeal is taken as provided in this chapter.

(Ord. 106 -2002. Passed 10-21-2002.)

175.12 APPEAL; BOARD OF REVIEW.

Any operator aggrieved by any decision of the Director of Finance, with respect to the amount of such tax, interest and penalties, if any, may appeal to a Board of Review, consisting of the Director of Law as Chairman, the Mayor as Secretary and the President of Council, by filing a notice of appeal with it within fifteen days of the serving or mailing of the determination of tax due. The Board shall fix a time and place for hearing such appeal, and shall give notice in writing to such operator at his last known place of business. The findings of the Board shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

(Ord. 106 -2002. Passed 10-21-2002.)

175.13 ACTIONS TO COLLECT.

Any tax required to be paid by a transient guest under the provisions of this chapter shall be deemed a debt owed by the transient guest to the City. Any such tax collected by an operator which has not been paid to the City shall be deemed a debt owed by the operator to the City. Any person owing money to the City under the provisions of this chapter shall be liable to an action brought in the name of the City for the recovery of such amount.

(Ord. 106 -2002. Passed 10-21-2002.)

175.99 PENALTY.

Whoever violates any provision of this chapter is guilty of a misdemeanor of the first degree.  
(Ord. 106 -2002. Passed 10-21-2002.)