

# FINDLAY CITY COUNCIL AGENDA

**REGULAR SESSION**

**November 17, 2015**

**COUNCIL CHAMBERS**

## **ROLL CALL of 2014-2015 Councilmembers**

### **ACCEPTANCE/CHANGES TO PREVIOUS CITY COUNCIL MEETING MINUTES:**

Acceptance or changes to the November 3, 2015 Regular Session City Council meeting minutes.

**ADD-ON/REPLACEMENT/REMOVAL FROM THE AGENDA:** - none.

**PROCLAMATIONS:** - none.

**RECOGNITION/RETIREMENT RESOLUTIONS:** - none.

**PETITIONS:** - none.

### **WRITTEN COMMUNICATIONS:**

#### **Harold Rowe (on behalf of five area residents) – S Main Street/Western Ave improvements**

As residents of West Hobart Avenue, we wish to take this opportunity to call attention to the City of Findlay certain improvements that we feel are needed an necessary on our street between South Main Street and Western Avenue.

West Hobart Avenue is a heavily traveled street which serves as a route for those needing to go from Western Avenue to South Main Street for access to Blanchard Valley Hospital facilities and the many physicians' offices and residences in that area. The street is in of curbing and changes in the storm drainage system to remove storm water more effectively.

In addition, due to the width of the street and no parking provisions, there are times when vehicles parked on the street, or in unpaved areas adjacent to the street, create a potential safety issue. This potential problem is most severe during the nighttime. Thus, we feel a widening of the street should also be considered.

We are requesting that the City address these concerns and move forward with solutions and improvements as quickly as possible.

**ORAL COMMUNICATIONS:** - none.

Council will adjourn into executive session to discuss Fire Department contract negotiations.

### **REPORTS OF MUNICIPAL OFFICERS AND MUNICIPAL DEPARTMENTS:**

**Findlay Police Department Activities Report** – October 2015.

**Findlay Municipal Court Activities Report** – October 2015.

**City Income Tax Monthly Collection Report** – October 2015.

#### **City Auditor Jim Staschiak – summary financial reports**

A set of summary financial reports for the prior month follows including:

- Summary of Year-To-Date Information as of October 31, 2015
- Cash & Investments as of October 31, 2015
- Open Projects Report as of October 31, 2015
- Financial Snapshot for General Fund as October 31, 2015

**N.E.A.T. Departmental Activity Report** – October 2015.

**Findlay Fire Department Activities Report** – October 2015.

**Officer/Shareholders Disclosure Form from the Ohio Department of Commerce Division of Liquor Control** for Hancock County Performing Arts Center, dba Marathon Center for the Performing Arts, located at 200 West Main Cross Street, Findlay, Ohio for a D5H liquor permit. This requires a vote of Council.

Gregory R. Horne, Chief of Police – for Hancock County Performing Arts Center, dba Marathon Center for the Performing Arts, located at 200 West Main Cross Street, Findlay, Ohio. A check of the records shows no criminal record on the following:

Edward Reading  
Ann Buis  
Paul Smith  
Rodney Walton  
Wenda Quanrud

**Council President Pro-Tem R. Ronald Monday – Ad Hoc Committee to review Council rules**

Pursuant to "RULES OF PROCEDURE 2014-2015 COUNCIL OF THE CITY OF FINDLAY, OHIO" , I am appointing the following to an Ad Hoc Committee to review the Rules of Council and appoint members to the various committees, commissions, and boards for the 2016-2017 term.

- R. Ronald Monday, Chairman
- Robert Nichols
- Randy Van Dyne
- Grant Russel

**Treasurer’s Reconciliation Report** – October 31, 2015.

**Board of Zoning Appeals Minutes** – October 8, 2015.

**Service-Safety Director Paul Schmelzer – MARCS Radio Fees**

In July 2009, the City of Findlay entered into an agreement with the Department of Administrative Services, Ohio Office of Information Technology, Multi-Agency Radio Communications System Program Office (MARCS), with the purpose of solidifying the responsibilities of both MARCS and the City of Findlay. This agreement was drawn up and signed by the previous City Administration. In the fall of 2013, the City of Findlay began having discussions with MARCS about this agreement in the wake of the City moving to MARCS 7.X platform.

Prior to the City of Findlay joining MARCS, the City maintained a standalone 800 MHz radio system that was equipped with six (6) radio frequencies. In joining MARCS, the City of Findlay agreed to allow MARCS to use five (5) of those frequencies for the Hancock County area. In the Radio Use Agreement, it states that the five (5) frequencies are valued at \$325,000.00. Based on that value, the City of Findlay was granted a "credit" for subscriber user fees on the MARCS system. The City was advised that the credit for radio user fees had been fully utilized. To date, the Service-Safety Director has been withholding payment while radio operability issues were addressed. He feels comfortable enough with the level of service at this point to make that payment.

The Police Department budget is a logical place to pass through the fees. Sgt. Swope has done a fine job handling the radio project. The total appropriation needed to pay the past user fees is approximately \$100,000.

As a side note, MARCS has cut the normal use fee amount from \$240 to \$120/year/radio which should save the City approximately \$20,000 in 2015 and \$50,000 in 2016 when compared to prior budgeted amounts. Legislation to appropriate funds is requested. The Department of Administrative Services would like to have this paid before the end of the year. Ordinance No. 2015-103 was created.

FROM: General Fund	\$ 100,000.00
TO: Police Department #21012000-other	\$ 100,000.00

**Mayor Lydia Mihalik – Income Tax Ordinance No. 2015-101**

In December of last year, the 130<sup>th</sup> Ohio General Assembly enacted sweeping changes to Ohio’s Municipal Income Tax System. A major component of this legislation requires that each municipality amend or adopt an income tax ordinance that is consistent with the new provisions of Chapter 718 of the Ohio Revised Code. Section 718.04 states that “a municipal corporation may levy a tax on income and a withholding tax if such taxes are levied in accordance with the provisions and limitations specified in this chapter.” This section specifies six (6) other requirements that must be addressed in each municipality’s ordinance.

To assist the municipalities in the daunting task of complying with these and other new provisions of House Bill 5, the Ohio Municipal League assembled a team of Law Directors and Tax Administrators to draft a model income tax ordinance. During the July 1<sup>st</sup> City Council Committee of the Whole meeting, Andrew Thomas referred to the then impending model ordinance which he was scheduled to obtain days later during the OML Income Tax Conference.

Under my supervision and the Law Director’s, and beginning with the Ohio Municipal League’s model made available to us July 10<sup>th</sup>, Mr. Thomas drafter Chapter 194 of Title Nine of the City’s Administrative Code. Given the time restraints imposed by the Ohio Legislature and to ensure we implement the costly and time-consuming provisions with as little disruption to the Tax Department’s operations as possible, the goal from the onset, clearly, was to introduce an income tax ordinance to you that is consistent with existing provisions of the City’s current ordinance to the extend allowable by the new state law. During the drafting process, the Mayor encouraged and enabled the City’s Tax Administrator to attend as many relevant municipal tax meetings and conferences as necessary so that we would be exposed to as much feedback as possible on the model ordinance. The culmination of this work is before Council tonight. Aside from the intended exception discussed below, Law Director Rasmussen, Tax Administrator Thomas and the Mayor have adhered to the aforementioned goal in exceptionally good faith.

In anticipation of this major project, Mr. Thomas reiterated during the May Income Tax Board meeting the need to address a miscue in the existing tax ordinance regarding the perceived “mandatory filing” requirement for residents, which is limited to those who have income “subject to the tax.” The constraints of the existing filing requirement have resulted in several counterproductive situations that have even unduly impacted Findlay Municipal Court, the Court’s mediation program, both of the City’s collection attorneys, and the Hancock County Sheriff’s Office, let alone the taxpayers.

The problem was easily correct by simply adopting language presented in the OML model ordinance specific to the topic of mandatory filing, which effectively removes the “subject-to-the-tax” barrier. The mend remains consistent with the age at which our residents’ income is taxable-sixteen. Individuals have been subject to Findlay tax at age sixteen since July 1, 1987 (Ordinance No. 1987-25). The Tax Department administers the existing filing requirements in conjunction with information they obtain from the Ohio Department of Taxation and will continue this common practice in very much the same was as before, if not exactly. As a result, there was absolutely, positively no increase in risk that any resident individual sixteen or seventeen years of age would have been contact or pursued unnecessarily or without reasonable cause. Nonetheless, to end any misconception, I asked that paragraph (c) be added to Section 194.091 (A)(3) to limit the filing requirement of resident individuals who are sixteen and seventeen years of age to those who have income that is subject to the tax (See page 58).

Historically, City Council adopted a tempered version of mandatory filing for resident individuals beginning with tax year 1993. Because of the aforementioned 1987 ordinance that imposes tax on individuals when they reach age sixteen, the filing requirement already extends to these young adults. Since its inception though, and as a courtesy, the Tax Administrator did not enforce the filing requirement until the residents reached age eighteen. Beginning with tax year 2011 however, in anticipation of the Ohio Municipal Tax Reform and a foreseen opportunity to later strengthen Findlay's filing procedures, the Tax Administrator ended this long-standing reprieve and enforced the mandatory filing to the inhibited extent the existing Ordinance provides. Four (4) filing seasons have passed since the change. The Tax Department implemented the new policy seamlessly and with no known negative feedback. We expect the true mandatory filing provisions of the new ordinance to be administered just as effectively, responsibly, and respectfully. Attached are copies of the 1993 filing instructions and page one of the February 16, 2012 Income Tax Department Practitioner Newsletter for your reference.

The new ordinance also includes a change to the allocation of funds that we believe is consistent with previous administrative and legislative discussions on this topic. The allocation of funds was included in the OML model and has been a section of Findlay's income tax ordinance since the tax was originally enacted. (Ordinance Number 1966-63.5). Ordinance No. 2015-101 was created.

**Hancock Regional Planning Commission Director Matt Cordonnier – Amendment to the proposed Findlay Zoning Code changes**

Hancock Regional Planning Commission submits the following amendment to Ordinance 2015-098. The amendment corrects wording in the billboard section from "either" to "same". This is in reference to the method of measuring the required distance between billboards.

4. required distance between billboard signs

Locations for off premise signs shall be spaced no closer than 500 feet apart on the ~~same~~ either side of a street right of way.

6. distance between Digital Billboards

Digital Billboard or non-digital billboards shall not be placed within 1,000 feet of another Digital Billboard or non-digital billboard on the ~~same~~ either side of a roadway.

**Findlay W.O.R.C. Financial Analysis Report – January 1, 2015 through October 31, 2015.**

**Service-Safety Director Paul Schmelzer – Health Dept merger**

As you are aware, we continue efforts to combine the City and County Health Departments. The new Hancock General Health District, will operate under the same accounting rules as the existing County Health Department,. The Health District will maintain a carry-forward balance annually for operations. The carry-forward is contractually obligated under the combination agreement signed earlier this year.

The amount is calculated by taking the year end carry-forward from the County Health Department and calculating the City's share based on 57.5% of the total balance. The percentages were based on population.

I had estimated earlier in the year that the City's responsibility would be around \$500,000. Based on the projected year end County Health Department fund balance, the City's share would be \$551,000. The City has already placed \$86,250 into a project to help cover costs related to combination. I am requesting legislation in the amount of \$550,000 to be referred to the appropriations.

This amount will be transferred into the current project and submitted to the County before year end so that they are prepared for 2016. I am pleased with the progress made on the combination project. The new Board, along with Will McHugh, have been meeting regularly and both the City and County staff have worked hard on the implementation plan. I am confident that our community, and the County as a whole, will benefit significantly from this combined effort in the years to come.

FROM: General Fund	\$ 550,000
TO: Health Department Merger <i>project #31947200</i>	\$550,000

Future appropriations to the Health Department will be done per contract as part of the normal budget operation. We are planning on approximately \$360,000 for next year's budget.

Please give this a reading and refer to appropriations. Once the final year end numbers are determined with regard to inventory, we will complete a financial summary for Council. I will invite Will McHugh to the appropriation meeting and the subsequent Council meeting so he can address any questions you have regarding our vision for the General Health District.

Ordinance No. 2015-104 was created. Needs to be referred to the Appropriations Committee.

**COMMITTEE REPORTS:**

The **APPROPRIATIONS COMMITTEE** to whom was referred a request from the City Auditor to discuss 2016 life insurance rates.

*We recommend pass the information on to the Director of Human Resources for consideration.*

A **COMMITTEE OF THE WHOLE** meeting was held on Tuesday, November 10, 2015, to discuss amendments to the Findlay Zoning Code.

The **PLANNING & ZONING COMMITTEE** to whom was referred a request from Daniel Monday to vacate the six feet (6') of right-of-way at 401 Oakland Avenue.

*We recommend approve as requested.*

**LEGISLATION:**

**RESOLUTIONS:** - none.

**ORDINANCES**

**ORDINANCE NO. 2015-093** (*601 N Main St rezone*) **third reading**  
AN ORDINANCE AMENDING CHAPTER 1100 ET SEQ OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO, KNOWN AS THE ZONING CODE BY REZONING THE FOLLOWING DESCRIBED PROPERTY (REFERRED TO AS 601 NORTH MAIN STREET REZONE) WHICH PREVIOUSLY WAS ZONED "C-2 GENERAL COMMERCIAL" TO "R-4 MULTI-FAMILY".

**ORDINANCE NO. 2015-094** (*301 & 305 E Lima Ave rezone*) **third reading**  
AN ORDINANCE AMENDING CHAPTER 1100 ET SEQ OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO, KNOWN AS THE ZONING CODE BY REZONING THE FOLLOWING DESCRIBED PROPERTY (REFERRED TO AS 301 AND 305 EAST LIMA STREET REZONE) WHICH PREVIOUSLY WAS ZONED "R-2 SINGLE FAMILY" TO "M-2 MULTI-FAMILY".

**ORDINANCE NO. 2015-096** (*W.O.R.C. Program contract staffing*) **third reading**  
AN ORDINANCE TRANSFERRING FUNDS, APPROPRIATING FUNDS, AND DECLARING AN EMERGENCY.

**ORDINANCE NO. 2015-097** (*Municipal Building network rewiring*) **second reading**  
AN ORDINANCE APPROPRIATING FUNDS AND DECLARING AN EMERGENCY.

**ORDINANCE NO. 2015-098** (*zoning code*) **second reading**  
AN ORDINANCE REPEALING THE CURRENT ZONING CODE, CHAPTER 1101 ET SEQ OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO, AND IN ITS PLACE, ENACTING A NEW CHAPTER 1101 ET SEQ OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO; TO BE KNOWN AS "CITY OF FINDLAY ZONING ORDINANCE"; ADOPTING, APPROVING, AND INCORPORATING THE CURRENT ZONING MAP, ALONG WITH THE ENTIRE TEXT OF NEW CHAPTER 1101 ET SEQ OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO AS IF FULLY REWRITTEN HEREIN.

**ORDINANCE NO. 2015-100** (*salary ordinance*) **first reading**  
AN ORDINANCE ESTABLISHING JOB CLASSIFICATIONS, PAY RANGES, SALARY SCHEDULES AND OTHER MATTERS THAT MAY AFFECT PAY, FOR ALL NON-ELECTED OFFICERS AND EMPLOYEES OF THE CITY OF FINDLAY, OHIO, AN REPEALING ORDINANCE NO. 2015-007 AND ALL OTHER ORDINANCES AND/OR PARTS OF ORDINANCES IN CONFLICT HEREWITH, AND DECLARING AN EMERGENCY.

**ORDINANCE NO. 2015-101** (*income tax ordinance*) **first reading**  
AN ORDINANCE ENACTING CHAPTER 194 OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY ENTITLED "CHAPTER 194, INCOME TAX."

**ORDINANCE NO. 2015-102** (*FFD contract renewal*) **first reading**  
AN ORDINANCE AUTHORIZING THE MAYOR OF THE CITY OF FINDLAY, OHIO, TO ENTER INTO A THREE (3) YEAR CONTRACT WITH THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS, LOCAL 381, AFL-CIO, EFFECTIVE JANUARY 1, 2016, EXPIRING DECEMBER 31, 2018, AND DECLARING AN EMERGENCY.

**ORDINANCE NO. 2015-103** (*401 Oakland Ave RWO vacation*) **first reading**  
AN ORDINANCE VACATING A CERTAIN PORTION OF RIGHT-OF-WAY (HEREINAFTER REFERED TO AS 401 OAKLAND AVENUE VACATION) IN THE CITY OF FINDLAY, OHIO.

**ORDINANCE NO. 2015-104** (*Health Dept merger*) **first reading**  
AN ORDINANCE APPROPRIATING FUNDS AND DECLARING AN EMERGENCY.

**UNFINISHED BUSINESS:**

OLD BUSINESS  
NEW BUSINESS

## Concerned Residents of West Hobart Avenue

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November 13, 2015

Mr. James Slough, President  
Findlay City Council  
Municipal Building  
318 Dorney Plaza  
Findlay, Ohio 45840

Dear Mr. Slough,

As residents of West Hobart Avenue, we wish to take this opportunity to call attention to the City of Findlay certain improvements that we feel are needed and necessary on our street between South Main Street and Western Avenue.

West Hobart Avenue is a heavily traveled street which serves as a route for those needing to go from Western Avenue to South Main Street for access to Blanchard Valley Hospital facilities and the many physicians' offices and residences in that area. The street is in need of curbing and changes in the storm drainage system to remove storm water more effectively.

In addition, due to the width of the street and no parking provisions, there are times when vehicles parked on the street, or in unpaved areas adjacent to the street, create a potential safety issue. This potential problem is most severe during the nighttime. Thus, we feel a widening of the street should also be considered.


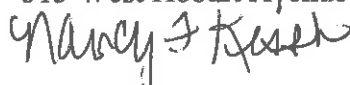
We are requesting that the City address these concerns and move forward with solutions and improvements as quickly as possible.



Respectfully,

  
Tom and Ann Buis  
600 West Lake Court

  
Don and Judy Misure  
622 West Lake Court

  
Harold 'Puck' Rowe  
625 West Lake Court

  
John and Nancy Kissh  
515 West Hobart Avenue  


  
Robert and Kay Chesebro  
320 West Hobart Avenue  


# City of Findlay

Lydia Mihalik, Mayor

## POLICE DEPARTMENT

Gregory R. Horne, Chief of Police  
318 Dorney Plaza, Room 207 • Findlay, OH 45840  
Phone: 419-424-7194 • Fax: 419-424-7296  
www.findlayohio.com

November 2, 2015

Honorable Council:

Attached are the Findlay Police Department activity stats for October 2015.

Sincerely,



Gregory R. Horne  
Chief of Police



**CITY OF FINDLAY  
POLICE DEPARTMENT  
FINDLAY, OH 45840**



Phone: 419-424-7163  
Fax: 419-424-7296

**Patrol Division  
Monthly Activity Report  
Month of: October**

	<u>Month</u>	<u>Year to Date</u>
Traffic Stops:	443	5446
Citations:	254	2518
Operating Vehicle while Intoxicated:	10	107
Accidents (non injury):	68	761
Injury Accidents:	24	161
Criminal Damaging/ Vandalism:	23	463
Theft/Fraud/Shoplifting Complaints:	106	1128
Motor Vehicle Theft:	4	50
Unlawful Entry Complaints:	23	242
Domestic Dispute Complaints:	52	579
Assault Complaints:	9	16
Sex Offense Complaints:	3	84
Alcohol/Drug Complaints:	31	366
Warrants Served:	75	745
Arrests:	141	1698
Total Reports Generated:	1008	10923
School Walk Thru's:	12	376

Detective Division  
October, 2015 Activity

Cases Submitted for Prosecution

	Month	Year to Date
Law Director:	84	1024
County Prosecutor:	31	371
Juvenile Prosecutor:	30	272

There were a total of 13 new cases assigned for investigation during the month of October.





**CITY of FINDLAY  
POLICE DEPARTMENT  
FINDLAY, OH 45840**



Phone: 419-424-7194

Fax: 419-424-7891

**Vice Narcotics Unit/METRICH Unit**

**Activity Report**

October 2015

The following is the activity report for the Vice Narcotics Unit/METRICH Unit for the month of October 2015:

Narcotics Investigations: 30

Felony Arrests: 9 (18 charges)

Misdemeanor Arrests: 0

Drug Talks: 0

Sgt. Justin Hendren 818



**CITY of FINDLAY  
POLICE DEPARTMENT  
FINDLAY, OH 45840**



**Special Assignment Unit**

**Weekly Activity Report**

Dates: October 2015

The following statistical report is from the Special Assignment Unit (SAU) activities for the Month listed above.

Events: 92

Arrests: 33

Traffic Citations: 34  
Warnings: 12

OVI: 0

Minor Misdemeanor Citations: 3

Paper Service: Warrants: 25  
Summons 9

Alcohol/Drug offenses: 11

Weapon offenses: 1

Surveillance details: 9

Assists to other PD Divisions: 9

Cases referred for charges (no arrest): 2

\* This month the SAU spent about 10 hours monitoring traffic in neighborhoods that reported problem areas. Some citations were issued but a noticeable drop in violations was observed. In addition to that we responded to complaints in the West Park area for construction vehicles not following detour signs. That problem was addressed with issuing a few citations and relocating better sign coverage and there were no further issues. We also continued to focus our efforts on known drug houses and hotels/motels that are known for drug related issues. We made arrests and requested charges related to prescription pills, heroin, synthetic marijuana, crack cocaine, marijuana and other related paraphernalia. During one of the drug stops we also recovered a loaded 9mm handgun from a vehicle and that driver was charged with a weapons violation as well as drug charges. On a separate stop we also recovered a large bag of cigarettes that are believed to have been stolen from burglaries of businesses.

Submitted By: Sgt. Michael Swope #1980

**MONTHLY COURT OFFICER ACTIVITY REPORT**

MONTH: October YEAR 2015

<b>TOTAL PAPERS PROCESSED</b>	<u>287</u>
<b>TOTAL PAPER SERVICE HOURS</b>	<u>97</u>
<b>TOTAL COURT SECURITY HOURS</b>	<u>49</u>
<b>TOTAL PRISONERS TO/FROM COURT</b>	<u>7</u>
<b>TOTAL MILES DRIVEN</b>	<u>887</u>
<b>TOTAL SUMMONS</b>	<u>83</u>
<b>TOTAL OVERTIME HOURS</b>	<u>1 1/2</u>

*off J. Hummel*  
COURT OFFICER

\*\*\*\*\*CURRENT YEAR\*\*\*\*\*  
 MTD YTD

\*\*\*\*\*LAST YEAR\*\*\*\*\*  
 MTD YTD

RECEIPTS DEPOSITED:

ALCOHOL MONITORING	\$2,244.20	\$30,160.30	\$2,647.00	\$19,434.41
BOND FEES	\$900.00	\$8,905.00	\$875.00	\$8,950.00
CIVIL DEPOSIT TENDERS	\$193.80	\$12,637.80	\$1,510.00	\$5,133.45
COURT COST	\$56,092.58	\$637,720.85	\$62,581.93	\$574,855.66
DUI ENFORCEMENT	\$3,600.42	\$39,537.98	\$3,523.14	\$34,426.54
ELECTRONIC IMAGING	\$4,295.00	\$48,314.61	\$4,609.00	\$42,591.55
FINES & FORFEITURES	169,178.34	\$1,639,990.16	172,945.27	\$1,568,096.09
FUND REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$185.00
INDIGENT DRIVER ALCOHOL	\$871.00	\$6,933.39	\$650.00	\$6,893.63
INMATE MEDICAL EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST	\$0.00	\$75.01	\$7.63	\$79.63
JAIL HOUSING	\$3,570.83	\$50,499.43	\$4,703.40	\$41,087.13
JAIL REIMBURSEMENT	\$675.50	\$3,597.70	\$224.70	\$3,700.95
LEGAL RESEARCH	\$6.50	\$42.00	\$3.50	\$48.00
MEDIATION	\$1,362.50	\$15,536.92	\$1,505.00	\$14,036.21
MISCELLANEOUS	\$31,823.90	\$324,400.04	\$29,939.33	\$279,171.37
MUNI COURT COMPUTERIZATION	\$4,330.22	\$48,427.83	\$4,609.80	\$42,521.88
MUNI COURT IMPROVEMENT	\$4,246.60	\$47,618.80	\$4,517.40	\$41,606.53
RESTITUTION	\$398.52	\$5,505.01	\$109.88	\$5,719.81
SPECIAL PROJECTS	\$16,862.00	\$190,105.91	\$18,016.00	\$165,778.31
STATE PATROL	\$24,108.94	\$287,305.97	\$21,659.00	\$235,818.78
TRAFFIC/CRIMINAL BONDS	\$11,401.18	\$40,885.13	\$2,710.26	\$64,653.73
	<u>336,162.03</u>	<u>\$3,438,199.84</u>	<u>337,347.24</u>	<u>\$3,154,788.66</u>

DISTRIBUTIONS:

ALCOHOL MONITORING	\$2,244.20	\$30,160.30	\$2,647.00	\$19,434.41
BOND FEES	\$900.00	\$8,905.00	\$875.00	\$8,950.00
CIVIL DEPOSIT TENDERS	\$933.80	\$10,557.30	\$10.00	\$4,655.95
COURT COST	\$56,092.58	\$636,971.85	\$62,401.93	\$570,887.66
DUI ENFORCEMENT	\$3,600.42	\$39,537.98	\$3,523.14	\$34,426.54
ELECTRONIC IMAGING	\$4,295.00	\$48,314.61	\$4,609.00	\$42,591.55
FINES & FORFEITURES	168,611.60	\$1,645,165.43	172,543.15	\$1,566,394.90
FUND REIMBURSEMENT				\$185.00
INDIGENT DRIVER ALCOHOL	\$871.00	\$6,933.39	\$650.00	\$6,893.63
INMATE MEDICAL EXPENSE				
INTEREST		\$75.01	\$7.63	\$79.63
JAIL HOUSING	\$3,570.83	\$50,499.43	\$4,703.40	\$41,087.13
JAIL REIMBURSEMENT	\$675.50	\$3,597.70	\$224.70	\$3,700.95
LEGAL RESEARCH	\$6.50	\$42.00	\$3.50	\$48.00
MEDIATION	\$1,362.50	\$15,536.92	\$1,505.00	\$14,036.21
MISCELLANEOUS	\$42,273.12	\$416,024.49	\$33,923.49	\$394,629.09
MUNI COURT COMPUTERIZATION	\$4,330.22	\$48,427.83	\$4,609.80	\$42,521.88
MUNI COURT IMPROVEMENT	\$4,246.60	\$47,618.80	\$4,517.40	\$41,606.53
RESTITUTION	\$392.64	\$4,598.55	\$59.88	\$4,994.84
SPECIAL PROJECTS	\$16,862.00	\$190,105.91	\$18,016.00	\$165,778.31
STATE PATROL	\$24,108.94	\$287,249.77	\$21,659.00	\$235,818.78
	<u>335,377.45</u>	<u>\$3,490,322.27</u>	<u>336,489.02</u>	<u>\$3,198,720.99</u>

DISTRIBUTED TO:

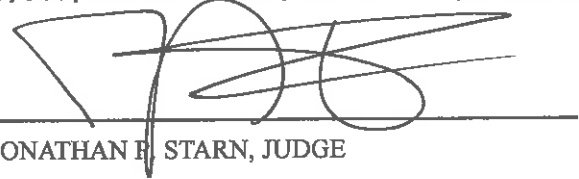
\*\*\*\*\*CURRENT YEAR\*\*\*\*\*  
 MTD YTD

\*\*\*\*\*LAST YEAR\*\*\*\*\*  
 MTD YTD

	MTD	YTD	MTD	YTD
CITY OF FINDLAY	133,006.12	\$1,482,618.00	137,095.47	\$1,257,295.11
HANCOCK COUNTY	\$25,915.65	\$236,169.45	\$19,656.36	\$222,572.22
OTHERS	119,555.02	\$1,101,463.59	119,292.68	\$1,129,229.51
STATE OF OHIO	\$65,150.26	\$747,787.45	\$65,313.98	\$646,924.87
	<u>343,627.05</u>	<u>\$3,568,038.49</u>	<u>341,358.49</u>	<u>\$3,256,021.71</u>



ROBERT A FRY, JUDGE



JONATHAN R. STARN, JUDGE

DISCLAIMER: RECEIPTS COLLECTED ARE NOT TO BE CONFUSED WITH RECEIPTS DEPOSIT

**THE SUPREME COURT OF OHIO**  
**Administrative Judge**  
**MUNICIPAL COURT AND COUNTY COURT**

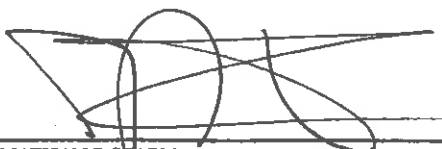
Court: **FINDLAY MUNICIPAL COURT** Judge: **JONATHAN P STARN**

Report for the month of: **October 2015**

	A	B	C	D	E	F	G	H	I	T
	Felonies	Misdemeanors	O.M.V.I.	Other Traffic	Personal Injury & Property	Contracts	F.E.D.	Other Civil	Small Claims	TOTAL
Pending beginning of period 1	2	70	11	399	4	296	55	0	133	970
New cases filed 2	14	114	31	777	2	70	32	0	69	1109
Cases transferred in, reactivated or redesignated 3	0	17	0	29	0	2	1	0	0	49
<b>TOTAL (Add lines 1-3) 4</b>	<b>16</b>	<b>201</b>	<b>42</b>	<b>1205</b>	<b>6</b>	<b>368</b>	<b>88</b>	<b>0</b>	<b>202</b>	<b>2128</b>
Trial/Hearing by judge (include bindover by preliminary hearing, guilty or no contest pleas and defaults 5	0	32	3	62	1	64	13	0	0	175
Hearing by Magistrate (Include guilty or no contest pleas and defaults 6		1	0	23	0	0	0	0	39	63
Transfer (Include waivers of preliminary hearing and individual judge assignments 7	0	74	28	79	0	2	2	0	0	185
Dismissal for lack of speedy trial (criminal) or want of prosecution (civil) 8	0	0	0	0	0	5	1	0	0	6
Other dismissals (Include dismissals at preliminary hearing) 9	9	6	0	1	0	25	16	0	33	90
Violations Bureau 10		0		615						615
Unavailability of party for trial or sentencing 11	0	14	2	17	0	0	0	0	0	33
Bankruptcy stay or interlocutory appeal 12	0	0	0	0	0	0	0	0	0	0
Other terminations 13	0	9	0	105	0	0	0	0	2	116
<b>TOTAL (Add lines 5-13) 14</b>	<b>9</b>	<b>136</b>	<b>33</b>	<b>902</b>	<b>1</b>	<b>96</b>	<b>32</b>	<b>0</b>	<b>74</b>	<b>1283</b>
Pending end of period (Subtract line 14 from line 4) 15	7	65	9	303	5	272	56	0	128	845
Cases pending beyond time guideline 16	0	0	0	0	0	0	0	0	0	0
Number of months oldest case is beyond time guideline 17	0	0	0	0	0	0	0	0	0	0



Fax to:  
(614) 387-9419  
-or-  
Mail to:  
Court Statistical Reporting Section  
Supreme Court of Ohio  
65 South Front Street, 6th Floor  
Columbus, Ohio 43215-3431


---

**JONATHAN P STARN**  
*Weather Eigel Rhonda J Jorgensen*  
Preparer's name and telephone number if other than judge (print or type)  
4194247143

11/2/15  
Date  
11/2/15  
Date

**THE SUPREME COURT OF OHIO**  
**Individual Judge**  
**MUNICIPAL COURT AND COUNTY COURT**

Court: **FINDLAY MUNICIPAL COURT** Judge: **ROBERT A FRY**


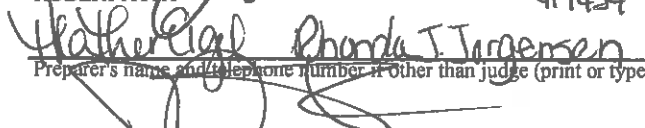
Report for the month of: **October 2015**

Date of completion of most recent physical inventory

12/26/2014

		B Misdemeanors	C O.V.I.	D Other Traffic	E Personal Injury & Property Damage	F Contracts	G F.E.D.	H Other Civil	T TOTAL	V Visiting Judge
Pending beginning of period	1	224	93	133	3	11	4	0	468	0
New cases filed	2	33	12	44	0	1	2	0	92	0
Cases transferred in, reactivated or redesignated	3	6	0	5	0	0	0	0	11	0
<b>TOTAL (Add lines 1-3)</b>	<b>4</b>	<b>263</b>	<b>105</b>	<b>182</b>	<b>3</b>	<b>12</b>	<b>6</b>	<b>0</b>	<b>571</b>	<b>0</b>
Jury trial	5	0	0	0	0	0	0	0	0	0
Court trial	6	0	0	0	0	0	2	0	2	0
Default	7				0	0	1	0	1	0
Guilty or no contest plea to original charge	8	23	15	36					74	14
Guilty or no contest plea to reduced charge	9	5	2	5					12	0
Dismissal for lack of speedy trial (criminal) or want of prosecution (civil)	10	0	0	0	0	0	0	0	0	0
Other Dismissals	11	27	1	5	0	2	0	0	35	0
Transfer to another judge or court	12	1	0	0	0	0	0	0	1	0
Referral to private judge	13				0	0	0	0	0	0
Unavailability of party for trial or sentencing	14	5	0	1	0	0	0	0	6	0
Bankruptcy stay or interlocutory appeal	15	0	0	0	0	0	0	0	0	0
Other terminations	16	2	0	1	0	0	0	0	3	0
<b>TOTAL (Add lines 5-16)</b>	<b>17</b>	<b>63</b>	<b>18</b>	<b>48</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>134</b>	<b>0</b>
Pending end of period (Subtract line 17 from line 4)	18	200	87	134	3	10	3	0	437	0
Cases pending beyond time guideline	19	0	0	0	0	0	0	0	0	0
Number of months oldest case is beyond time guideline	20	0	0	0	0	0	0	0	0	0
Cases submitted awaiting sentencing or judgment beyond time guideline	21	0	0	0	0	0	0	0	0	0

Fax to:  
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 -or-  
 Mail to:  
 Court Statistical Reporting Section  
 Supreme Court of Ohio  
 65 South Front Street, 6th Floor  
 Columbus, Ohio 43215-3431

  
 ROBERT A FRY  
 4194247143  
  
 Preparer's name and telephone number if other than judge (print or type)  
 JONATHAN P STARN

11/2/15  
 Date  
 11/2/15  
 Date  
 11/2/15  
 Date

**THE SUPREME COURT OF OHIO**  
**Individual Judge**  
**MUNICIPAL COURT AND COUNTY COURT**

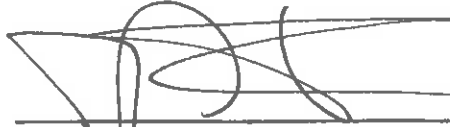
Court: **FINDLAY MUNICIPAL COURT** Judge: **JONATHAN P STARN**


Report for the month of: **October 2015**


Date of completion of most recent physical inventory  
**01/31/2014**

	B	C	D	E	F	G	H	T	V	
	Misdemeanors	O.V.I.	Other Traffic	Personal Injury & Property Damage	Contracts	F.E.D.	Other Civil	TOTAL	Visiting Judge	
Pending beginning of period	1	221	83	112	1	17	2	0	436	0
New cases filed	2	41	16	35	0	1	0	0	93	0
Cases transferred in, reactivated or redesignated	3	4	2	0	0	0	0	0	6	0
<b>TOTAL (Add lines 1-3)</b>	4	<b>266</b>	<b>101</b>	<b>147</b>	<b>1</b>	<b>18</b>	<b>2</b>	<b>0</b>	<b>535</b>	<b>0</b>
Jury trial	5	0	0	0	0	0	0	0	0	0
Court trial	6	1	0	2	0	0	0	0	3	0
Default	7				0	0	0	0	0	0
Guilty or no contest plea to original charge	8	30	11	25					66	0
Guilty or no contest plea to reduced charge	9	8	2	2					12	0
Dismissal for lack of speedy trial (criminal) or want of prosecution (civil)	10	0	0	0	0	0	0	0	0	0
Other Dismissals	11	13	0	4	0	0	0	0	17	1
Transfer to another judge or court	12	0	0	0	0	0	0	0	0	0
Referral to private judge	13				0	0	0	0	0	0
Unavailability of party for trial or sentencing	14	5	2	1	0	0	0	0	8	0
Bankruptcy stay or interlocutory appeal	15	0	0	0	0	0	0	0	0	0
Other terminations	16	0	1	3	0	0	0	0	4	0
<b>TOTAL (Add lines 5-16)</b>	17	<b>57</b>	<b>16</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>0</b>
Pending end of period (Subtract line 17 from line 4)	18	209	85	110	1	18	2	0	425	0
Cases pending beyond time guideline	19	0	0	0	0	0	0	0	0	0
Number of months oldest case is beyond time guideline	20	0	0	0	0	0	0	0	0	0
Cases submitted awaiting sentencing or judgment beyond time guideline	21	0	0	0	0	0	0	0	0	0

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\_\_\_\_\_  
JONATHAN P STARN  
494247143  
Date 11/2/15

  
\_\_\_\_\_  
Heather D Jorgensen  
Preparer's name and telephone number if other than judge (print or type)  
Date 11/2/15

  
\_\_\_\_\_  
JONATHAN P STARN  
Date 11/2/15



# City of Findlay Income Tax Department

Post Office Box 862 Findlay, Ohio 45839-0862  
318 Dorney Plaza, Municipal Building Room 115  
Telephone: 419-424-7133 • Fax: 419-424-7410  
findlaytaxforms.com

Lydia L. Mihalik  
Mayor

Andrew Thomas  
Tax Administrator

## Monthly Collection Report to Findlay Council

October 2015

Total collections for October 2015: \$1,819,391.54

	<b>2015</b>	<b>2014</b>	
	<u>Year-to-date</u>	<u>Year-to-date</u>	<u>Variance</u>
Withholders	14,196,813.90	13,238,645.30	958,168.60
Individuals	1,931,410.81	1,892,309.47	39,101.34
Businesses	<u>4,093,739.69</u>	<u>3,443,731.54</u>	<u>650,008.15</u>
<b>Totals</b>	<b>20,221,964.40</b>	<b>18,574,686.31</b>	<b>1,647,278.09</b> 8.87%

### Actual & Estimated Past-due Taxes

Withholders	617,054.87
Individuals	1,063,820.82
Businesses	<u>89,913.09</u>
<b>Total</b>	<b>1,770,788.78</b>

### Actual and Projected Revenue

	<b>2015</b>	<b>Percentage</b>	<b>Amount</b>	<b>Percentage</b>	<b>2015</b>
	<u>Actual</u>	<u>of Projection</u>	<u>to Meet</u>	<u>to Meet</u>	<u>Projected</u>
	<u>Year-to-date</u>	<u>Collected</u>	<u>Projection</u>	<u>Projection</u>	<u>Year End</u>
Withholders	14,196,813.90	88.59%	1,828,586.10	11.41%	16,025,400.00
Individuals	1,931,410.81	89.67%	222,389.19	10.33%	2,153,800.00
Businesses	<u>4,093,739.69</u>	101.92%	<u>-76,939.69</u>	-1.92%	<u>4,016,800.00</u>
<b>Totals</b>	<b>20,221,964.40</b>	<b>91.11%</b>	<b>1,974,035.60</b>	<b>8.89%</b>	<b>22,196,000.00</b>

**Refunds Paid**

	Month-to-date <u>Quantity</u>	Year-to-date <u>Quantity</u>	Month-to-date <u>Amount</u>	Year-to-date <u>Amount</u>
Withholders	1	36	732.58	6,124.29
Individuals	37	1,472	6,401.20	309,400.87
Businesses	<u>9</u>	<u>72</u>	<u>5,365.44</u>	<u>25,413.95</u>
<b>Totals</b>	<b>47</b>	<b>1,580</b>	<b>12,499.22</b>	<b>340,939.11</b>

**Transfers of Overpayments**

	Month-to-date <u>Amount</u>	Year-to-date <u>Amount</u>	Month-to-date <u>Quantity</u>	Year-to-date <u>Quantity</u>
Withholders	66.50	1,297.77	2	5
Individuals	11,527.27	180,519.80	41	1,088
Businesses	<u>29,233.76</u>	<u>294,832.78</u>	<u>76</u>	<u>601</u>
<b>Totals</b>	<b>40,827.53</b>	<b>476,650.35</b>	<b>119</b>	<b>1,694</b>



Andrew Thomas, Administrator

11-2-15

Date

# Findlay Income Tax Department

## Monthly Collections Report

Monday, November 2, 2015

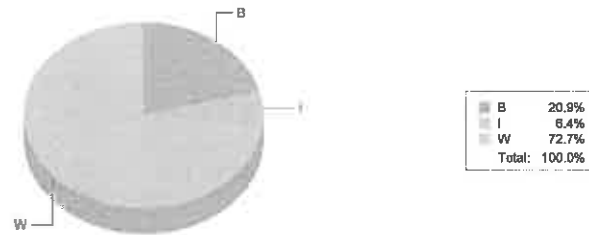
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For Period October 1, 2015 through October 31, 2015

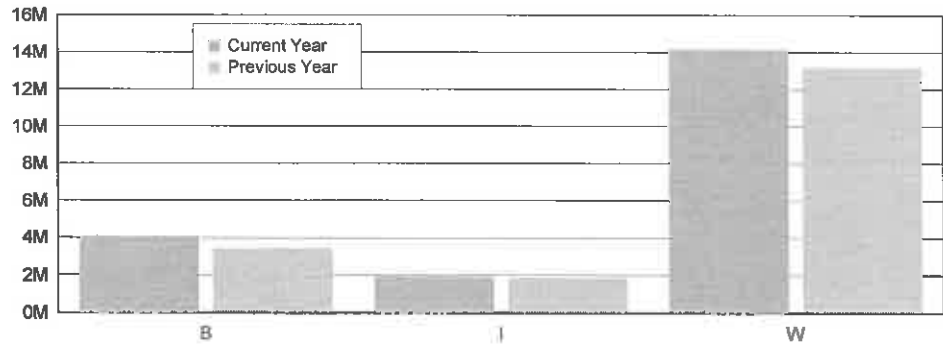
### City of Findlay

Account Type	Monthly Total	2015 Year to Date	2014 Year to Date	Increase (Decrease)	% Change	2015 Month to Date	Previous Year(±) Month to Date
W	1,322,681.93	14,196,813.90	13,238,645.30	958,168.60	7.24	1,319,751.97	2,929.96
I	115,920.90	1,931,410.81	1,892,309.47	39,101.34	2.07	69,569.87	46,351.03
B	380,788.71	4,093,739.69	3,443,731.54	650,008.15	18.88	17,253.89	363,534.82
<b>Totals:</b>	<b>1,819,391.54</b>	<b>20,221,964.40</b>	<b>18,574,686.31</b>	<b>1,647,278.09</b>	<b>8.87</b>	<b>1,406,575.73</b>	<b>412,815.81</b>

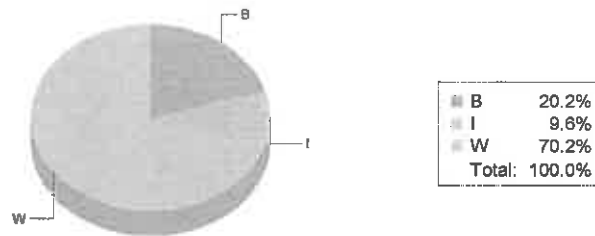
Monthly Collections by Account Type



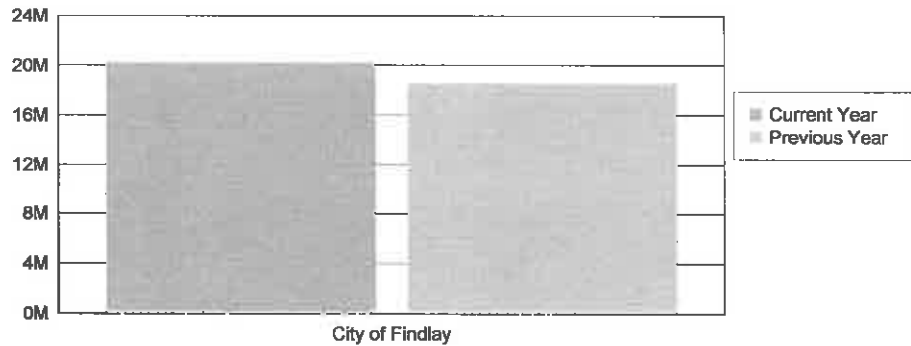
Collections Year to Date



YTD Collections by Account Type



Year to Date Total Collections





# AUDITOR'S OFFICE

318 Dorney Plaza, Room 313  
Findlay, OH 45840-3346  
Telephone: 419-424-7101 • Fax: 419-424-7866  
[www.findlayohio.com](http://www.findlayohio.com)

**JIM STASCHIAK II**  
CITY AUDITOR

Tuesday, October 27, 2015

The Honorable Council  
Findlay, Ohio

Council Members,

A set of summary financial reports for the prior month include:

Summary of Year-To-Date Information as of October 31, 2015  
Cash & Investments as of October 31, 2015  
Open Projects Report as of October 31, 2015  
Financial Snapshot for General Fund as of October 31, 2015

Respectfully Submitted,

Jim Staschiak II  
City Auditor

CC: L. Mihalik

**CITY OF FINDLAY**  
**SUMMARY OF YEAR-TO-DATE INFORMATION AS OF OCTOBER 31, 2015**

	<b>EXPENDITURE BUDGET</b>	<b>Y-T-D EXPENSED</b>	<b>Y-T-D %</b>	<b>ANNUAL REVENUE BUDGET</b>	<b>Y-T-D RECEIVED</b>	<b>Y-T-D %</b>
COUNCIL	145,127	117,376		3,050	3,275	
MAYOR'S OFFICE	225,513	162,658		5,060	3,330	
AUDITOR'S OFFICE	582,741	422,062		340,258	843	
TREASURER'S OFFICE	11,585	8,539		-	-	
LAW DIRECTOR	593,092	444,700		113,100	95,179	
MUNICIPAL COURT	1,683,848	1,177,096		1,323,900	1,283,665	
CIVIL SERVICE OFFICE	108,947	76,949		54,000	39,021	
PLANNING & ZONING	146,272	146,196		-	-	
COMPUTER SERVICES	309,001	235,795		309,006	310,618	
GENERAL EXPENSE	4,436,304	3,863,812		-	-	
GENERAL REVENUE	-	-		20,978,876	18,845,552	
POLICE DEPARTMENT	6,814,692	5,144,943		612,203	379,346	
DISASTER SERVICES	50,924	48,284		-	-	
FIRE DEPARTMENT	7,074,126	5,190,280		299,850	83,788	
DISPATCH CENTER	971,734	720,545		17,546	17,546	
N.E.A.T.	106,167	70,235		3,000	2,116	
HUMAN RESOURCES	141,068	108,945		-	-	
W.O.R.C.	357,265	284,718		120,200	96,171	
SERVICE SAFETY DIRECTOR	218,307	141,377		-	199	
ENGINEERING OFFICE	796,415	518,370		144,600	128,799	
PUBLIC BUILDING	399,449	254,436		58,500	57,746	
HEALTH DEPARTMENT	1,561,489	1,203,491		1,039,200	891,046	
ZONING	115,512	83,658		56,700	57,070	
PARK MAINTENANCE	630,386	495,987		181,000	174,738	
RESERVOIR RECREATION	4,063	2,236		-	-	
RECREATION MAINTENANCE	134,100	107,495		-	-	
RECREATION FUNCTIONS	863,318	524,166		842,350	596,852	
CEMETERY DEPARTMENT	373,828	284,500		165,910	150,010	
<b>TOTAL GENERAL FUND</b>	<b>28,855,273</b>	<b>21,838,850</b>	<b>75.7%</b>	<b>26,668,309</b>	<b>23,216,911</b>	<b>87.1%</b>

CONTINUED ON REVERSE

	<b>EXPENDITURE BUDGET</b>	<b>Y-T-D EXPENSED</b>	<b>Y-T-D %</b>	<b>ANNUAL REVENUE BUDGET</b>	<b>Y-T-D RECEIVED</b>	<b>Y-T-D %</b>
SCM&R STREETS	3,182,805	2,304,178		3,046,733	2,729,555	
TRAFFIC-SIGNALS	521,160	265,865		210,000	210,170	
<b>TOTAL SCM&amp;R FUND</b>	<b>3,703,965</b>	<b>2,570,044</b>	<b>69.4%</b>	<b>3,256,733</b>	<b>2,939,725</b>	<b>90.3%</b>
SCM&R HIWAYS	258,730	162,585		143,170	118,016	
<b>TOTAL SCM&amp;R HIWAYS FUND</b>	<b>258,730</b>	<b>162,585</b>	<b>62.8%</b>	<b>143,170</b>	<b>118,016</b>	<b>82.4%</b>
AIRPORT OPERATIONS	1,257,431	815,780		1,072,090	785,640	
<b>TOTAL AIRPORT FUND</b>	<b>1,257,431</b>	<b>815,780</b>	<b>64.9%</b>	<b>1,072,090</b>	<b>785,640</b>	<b>73.3%</b>
WATER TREATMENT	2,149,629	1,457,461		18,000	28,495	
WATER DISTRIBUTION	1,655,925	1,176,900		58,869	95,004	
UTILITY BILLING	1,092,716	659,262		8,204,591	6,996,875	
SUPPLY RESERVOIR	414,369	217,200		9,930	4,850	
<b>TOTAL WATER FUND</b>	<b>5,312,639</b>	<b>3,510,823</b>	<b>66.1%</b>	<b>8,291,390</b>	<b>7,125,225</b>	<b>85.9%</b>
SANITARY SEWER MAINT	1,160,587	860,004		300	7,788	
STORMWATER MAINT	490,269	350,037		763,223	644,787	
WATER POLLUTION CONTROL	2,956,591	2,106,143		8,703,780	7,353,661	
<b>TOTAL SEWER FUND</b>	<b>4,607,447</b>	<b>3,316,184</b>	<b>72.0%</b>	<b>9,467,303</b>	<b>8,006,235</b>	<b>84.6%</b>
PARKING	100,141	75,820		107,200	105,792	
<b>TOTAL PARKING FUND</b>	<b>100,141</b>	<b>75,820</b>	<b>75.7%</b>	<b>107,200</b>	<b>105,792</b>	<b>98.7%</b>
SWIMMING POOL	85,482	70,646		79,000	79,000	
<b>TOTAL SWIMMING POOL FUND</b>	<b>85,482</b>	<b>70,646</b>	<b>82.6%</b>	<b>79,000</b>	<b>79,000</b>	<b>100.0%</b>
CIT ADMINISTRATION	18,374,479	15,732,800		22,207,500	20,236,517	
<b>TOTAL CIT FUND</b>	<b>18,374,479</b>	<b>15,732,800</b>	<b>85.6%</b>	<b>22,207,500</b>	<b>20,236,517</b>	<b>91.1%</b>

CITY OF FINDLAY  
CASH & INVESTMENTS AS OF OCTOBER 31, 2015

<u>AMOUNT</u>	<u>DESCRIPTION AND RATE</u>	<u>BANK/FIRM</u>
\$ 1,005,000.00	STAR OHIO @ 0.16%	
120,947.00	STAR OHIO @ 0.16%	
3,500.00	STAR OHIO @ 0.16%	
1,329,151.75	STAR OHIO @ 0.16%	
16,000,000.00	STAR PLUS @ 0.20%	
21,005,000.00	SAVINGS ACCOUNT	FIFTH THIRD BANK
245,000.00	CERTIFICATE OF DEPOSIT @ 0.400%	FIRST NATIONAL
996,914.06	US TREASURY @ 0.250%	DAVIDSON & CO
1,033,667.00	FNMA @ 0.506%	KEY BANK
998,240.49	FHLB @ 0.400%	MORGAN STANLEY
999,065.81	FFCB @ 0.450%	FIFTH THIRD BANK
999,500.00	FFCB @ 0.500%	FIFTH THIRD BANK
999,531.25	US TREASURY @ 0.500%	FIFTH THIRD BANK
999,596.51	FFCB @ 0.600%	MORGAN STANLEY
999,609.23	FHLB @ 0.700%	HUNTINGTON BANK
998,635.89	FHLB @ 0.700%	HUNTINGTON BANK
245,000.00	CERTIFICATE OF DEPOSIT @ 0.250%	FIRST FEDERAL BANK
245,000.00	CERTIFICATE OF DEPOSIT @ 0.500%	WATERFORD BANK
245,000.00	CERTIFICATE OF DEPOSIT @ 0.500%	CITIZENS NATIONAL BANK
999,407.22	FHLB @ 0.730%	PNC BANK
998,476.56	US TREASURY @ 0.625%	HUNTINGTON BANK
1,004,140.63	US TREASURY @ 0.875%	HUNTINGTON BANK
1,000,078.13	US TREASURY @ 0.625%	HUNTINGTON BANK
<u>\$ 53,470,461.53</u>	INVESTMENT TOTAL	
2,245,736.74	5/3 BANK ACCOUNT BALANCE	
3,542.27	ACCRUED INVESTMENT INTEREST	
<u><u>\$ 55,719,740.54</u></u>	TOTAL CASH & INVESTMENTS	

**UNAPPROPRIATED FUND BALANCES**

GENERAL	\$ 8,374,798
SCM&R	241,841
SCM&R HIWAY	152,962
SEVERANCE PAYOUT RESERVE	926,072
AIRPORT	624,843
WATER	7,690,747
SEWER	4,197,548
STORMWATER	2,124,990
PARKING	20,396
CIT ADMINISTRATION	382,424
CIT CAPITAL IMPROVEMENT	4,699,268

CITY OF FINDLAY  
**BREAKDOWN OF TOTAL CASH & INVESTMENTS BY FUND AS OF OCTOBER 31, 2015**

\$15,170,952.35	General Fund
1,000,000.00	General Fund Restricted Rainy Day
1,699,914.33	General Fund Projects
1,363,141.76	SCM&R Fund
2,197,098.08	SCM&R Fund Projects
130,078.28	County Permissive License Fund
182,935.39	State Highway Fund
589.57	Law Enforcement Trust Fund
320.53	Drug Law Enforcement Trust Fund
290,326.80	ID Alcohol Treatment Fund
53,329.91	Enforcement & Education Fund
157,602.08	Court Special Projects Fund
86,500.46	Court Computerization Fund
2,109.56	METRICH Drug Law Enforcement Trust Fund
85,766.09	Alcohol Monitoring Fund
65,636.51	Mediation Fund
116,917.09	Electronic Imaging Fund
20,337.89	Legal Research Fund
892,655.32	Severance Payout Fund
113,577.69	Debt Service Fund
71,985.48	CR 236 TIF Fund
108,896.05	Municipal Court Improvement Fund
395,581.58	Airport Fund
37,879.88	Airport Fund Projects
9,680,902.10	Water Fund
775,720.09	Water Fund Restricted
1,112,306.81	Water Fund Projects
5,130,797.62	Sewer Fund
4,032,616.67	Sewer Fund Restricted
1,162,260.50	Sewer Fund Projects
55,215.48	Parking Fund
-	Parking Fund Projects
19,683.79	Swimming Pool Fund
-	Swimming Pool Fund Projects
23,186.89	Internal Service Central Stores Fund
775,374.66	Internal Service Workers Comp Fund
1,010,025.53	Internal Service Self Insurance Fund
2,169,652.11	CIT Fund
3,420,145.11	CIT Fund- Restricted Capital Improvements
-	CIT Fund-Restricted Flood Mitigation
247,412.67	Police Pension Fund
247,412.67	Fire Pension Fund
15,115.55	Tax Collection Agency Fund
1,341,891.62	Cemetery Trust Fund
159,600.27	Private Trust Fund
60,400.53	Guaranteed Deposits
237.12	Special Assessments Pavements Fund
12,871.66	Special Assessments Sidewalks Fund
82.82	Special Assessments Sidewalks Fund Projects
22,695.59	Special Assessments Storm Fund
<u>\$55,719,740.54</u>	<b>TOTAL CASH &amp; INVESTMENTS</b>



**CITY OF FINDLAY  
OPEN PROJECTS AS OF OCTOBER 31, 2015**

PROJECT NUMBER	PROJECT NAME	TOTAL	TOTAL	TOTAL	CURRENTLY
		APPROPRIATED INCEPTION TO DATE	EXPENSED INCEPTION TO DATE	PENDING PURCHASE ORDERS	AVAILABLE TO SPEND
31903400	CIT SOFTWARE UPGRADE	150,000	145,106	4,894	-
31910200	REMDIAL PLAN 350 E HIGH	45,000	37,995	1,737	5,268
31911900	HEALTH DEPT BLDG PURCHASE	302,000	294,638	-	7,362
31924200	OHIO SAFE KIDS-HEALTH DEPT	33,773	32,943	-	830
31926300	HP 3000 MIGRATION	1,020,650	978,094	41,498	1,057
31931700	STREET MAINT GARAGE IMPROV	150,000	139,241	6,970	3,789
31937300	P25 MARCS CONVERSION	400,000	220,793	179,008	199
31940200	MUNI BLDG WINDOWS	135,000	124,684	2,872	7,444
31940500	MIRACLE FIELD/DIAMONDS EXPANSION	25,000	11,972	1,700	11,328
31942400	DOWNTOWN REVITALIZATION	730,000	473,852	242,383	13,766
31942800	GIS UPDATE	50,000	21,903	27,698	400
31947200	HEALTH DEPT MERGER STUDY	106,250	23,423	3,537	79,291
31948000	OHIO 629 - MCLANE	637,345	55,823	-	581,522
31948100	RIVERSIDE BANDSHELL IMPROVEMENTS	9,000	7,250	-	1,750
31948200	OHIO 629 - MARATHON	250,000	-	-	250,000
31949800	MUNI COURT EXPANSION	500,000	41,021	2,527	456,452
31950300	2015 HEALTH ASSESSMENT	33,000	26,100	-	6,900
31950800	MUNI BLDG NETWORK REWIRING	15,000	-	-	15,000
31951000	DISPATCH RECORDING SYSTEM	19,490	-	-	19,490
31951200	REPLACE FIRE ENGINE 4	580,000	568,845	5,078	6,078
31951500	FFD 2 APPROACH REPLACEMENT	8,650	-	-	8,650
31951700	EMORY ADAMS WALK REPAVE	29,000	-	-	29,000
31951800	SWALE BALL FIELD IMPROVEMENTS	20,000	12,100	-	7,900
31951900	CEMETERY ROAD MAINTENANCE	15,000	-	-	15,000
31952600	SPRUCE DRIVE LANDSCAPE REHAB	62,000	3,150	40,460	18,390
31953100	COMPUTER SERVICES FIRE SUPPRESSION	28,450	-	-	28,450
31953200	MANLEY BLDG IMPROVEMENTS	68,000	-	59,167	8,833
31953400	MECHANICS SHOP FLOOR & HEAT	50,000	16,845	7,136	26,019
31953500	PARKER BLDG CONCRETE WORK	15,000	6,030	2,284	6,685
31953700	PERFORMING ARTS CENTER PARKING	255,155	-	255,155	-
31953800	FENCING MANLEY & STREET DEPT	68,000	60,384	5,015	2,601
31954300	BRWP EAB MITIGATION TREE PLANTING	5,120	1,285	3,835	-
31954700	LGIF HEALTH DEPT GRANT	39,000	-	18,575	20,425
31954800	BLANCHARD RIVER SEDIMENT REMOVAL	7,500	-	7,500	-
31954900	2016 ODH EMERG PREPAREDNESS GRANT	80,750	31,330	-	49,420
31955000	2016 CHILD & FAM HEALTH SERVICES GRAN	50,589	9,049	1,920	39,620
31955100	MUNI BLDG SECURITY UPGRADE	50,000	48,685	-	1,315
31955200	BRWP GLRI EAGLE CREEK TREES	7,500	1,200	5,965	335
31955500	HEALTH DEPT PROJECT DAWN	1,500	950	-	550
31980800	ORC PD REQUIRED TRAINING	24,360	24,133	170	57
31992400	MRC GRANT (HEALTH)	31,000	25,535	-	5,465

PROJECT NUMBER	PROJECT NAME	TOTAL	TOTAL	TOTAL	CURRENTLY
		APPROPRIATED	EXPENSED	PENDING	AVAILABLE
		INCEPTION TO DATE	INCEPTION TO DATE	PURCHASE ORDERS	TO SPEND
31995900	FLOOD MITIGATION	1,060,500	1,034,101	24,000	2,399
<b>GENERAL FUND PROJECTS</b>		<b>7,168,582</b>	<b>4,478,460</b>	<b>951,084</b>	<b>1,739,039</b>
32531900	G&H SEWER SEPARATION	433,986	12,592	384,985	36,409
32542000	COLONIAL HEIGHTS DRAINAGE	30,000	-	-	30,000
32542200	DALZELL DITCH CLEANING	20,000	-	-	20,000
32542300	OIL DITCH CLEANING	20,000	-	-	20,000
32542600	W LINCOLN SEWER SEPARATION	20,000	3,740	-	16,260
32542700	W HARDIN SEWER SEPARATION	20,000	4,227	2,273	13,500
32549500	HOWARD RUN DITCH CLEANING	2,000	-	750	1,250
32552500	2015 DITCH MAINTENANCE	25,000	-	-	25,000
32566300	STORMWATER MGT PLAN MS4	142,970	121,995	2,500	18,475
32584300	FOSTORIA AVE DRAINAGE	1,126,000	585,045	451,356	89,599
32593600	FOSTORIA AVE DRAINAGE PH 2	25,000	22,467	891	1,642
32840700	E SANDUSKY/EAST ST INTERSECT	105,000	93,151	300	11,549
32840800	LIMA/S WEST INTERSECTION	20,000	9,810	-	10,190
32842500	BLANCHARD/6TH TRAN ALT PLAN	25,000	9,500	1,000	14,500
32843300	CITY CURBS RAMPS & WALKS	198,000	137,477	-	60,523
32846200	ODOT RESURFACING FY 15	1,215,883	1,071,353	99,799	44,730
32847700	TIFFIN AVE CURB REPLACEMENT	1,010,000	955,279	-	54,721
32850100	2015 RESURFACING PROGRAM	1,400,000	747,938	622,210	29,852
32850200	W SANDUSKY/S WEST INTERSECTION	10,000	3,250	-	6,750
32850400	W LINCOLN/S WEST INTERSECTION	10,000	3,250	-	6,750
32850500	CENTER/MCMANNES INTERSECTION	10,000	3,000	-	7,000
32850700	2015 STREET PREV MAINTENANCE	400,000	356,406	43,352	242
32852700	W SANDUSKY/WESTERN AVENUE	190,000	-	-	190,000
32852800	E SANDUSKY/BLANCHARD INTERSECTION	20,000	-	-	20,000
32852900	LIMA/WESTERN INTERSECCION	185,000	-	-	185,000
<b>SCM&amp;R FUND PROJECTS</b>		<b>6,663,839</b>	<b>4,140,480</b>	<b>1,609,416</b>	<b>913,943</b>

PROJECT NUMBER	PROJECT NAME	TOTAL	TOTAL	TOTAL	CURRENTLY
		APPROPRIATED INCEPTION TO DATE	EXPENSED INCEPTION TO DATE	PENDING PURCHASE ORDERS	AVAILABLE TO SPEND
35240100	AIP-25 RUNWAY 18/36 REHAB	166,127	-	166,127	-
35250600	AIRPORT DRAINAGE IMPROVEMENTS	10,000	-	-	10,000
	<b>AIRPORT FUND PROJECTS</b>	<b>176,127</b>	<b>-</b>	<b>166,127</b>	<b>10,000</b>
35602900	WPC INFLUENT PUMPS	335,000	226,509	49,045	59,446
35620900	WPC BAR SCREENS FOR OXID DITCHES	3,107,500	2,535,382	189,296	382,822
35621000	WEST PARK SANITARY SEWER	429,000	14,326	374,937	39,737
35641900	BRANDMAN SEWER & CSO	30,000	183	1,000	28,817
35649300	I75 SANITARY SEWER RELOCATION	10,000	3,752	675	5,573
35652400	2015 SEWER CLEANING	150,000	141,930	-	8,070
35653300	2015 CSO LTC PROGRAM	50,000	31,887	-	18,113
35654000	SEWER MAINT COLD STORAGE BLDG	135,000	72,849	949	61,202
35654500	WOODS AT HILLCREST S/L OVERSIZING	11,342	-	11,342	-
	<b>SEWER FUND PROJECTS</b>	<b>4,257,842</b>	<b>3,026,817</b>	<b>627,245</b>	<b>603,780</b>
35710800	WATERLINE EXT TO LANDFILL	80,000	77,407	-	2,593
35714000	WTP CLEARWELLS 1, 2 & 3	2,451,000	2,275,091	84,129	91,780
35730600	CR 99 WATERLINE LOOP	421,896	5,805	373,133	42,958
35731800	WTP PAINT SCU 1	263,000	251,046	-	11,954
35741100	SWEETWATER W/L REPLACEMENT	120,000	116,473	-	3,527
35741200	S CORY ST WATERLINE	274,000	178,562	78,827	16,611
35741400	BLANCHARD RVR/STANFORD W/L	25,000	-	-	25,000
35752000	ELYRIA WATERLINE	5,000	-	-	5,000
35752100	BLAINE AVENUE WATERLINE	5,000	-	-	5,000
35752200	2015 SMALL WATERLINES	260,000	8,807	30,800	220,393
35753900	NORTH WATER TOWER PAINTING	10,000	2,006	-	7,994
35754100	RAW WATERLINE/TRANSFER STATION	50,000	-	-	50,000
35754400	WOODS AT HILLCREST W/L OVERSIZING	102,380	-	102,380	-
	<b>WATER FUND PROJECTS</b>	<b>4,067,276</b>	<b>2,915,196</b>	<b>669,269</b>	<b>482,811</b>
38813300	2011 SIDEWALK REPAIR PROGRAM	1,000	466	-	534
	<b>SPECIAL ASSESSMENT PROJECTS</b>	<b>1,000</b>	<b>466</b>	<b>-</b>	<b>534</b>

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**SNAPSHOT \$ FINANCIAL: GENERAL FUND**  
**Revenues/Expenditures & Key Balances Snapshot as of :**

**2015**  
**10/31/2015**

**GENERAL FUND REVENUES & EXPENSES**

Prior Year Ending Cash Balance – Unappropriated		\$	10,416,074
Revenue and Receipts Projection General Fund	\$	29,319,938	
Expenses Appropriated General Fund <i>(assumes \$0.00 returned by departments)</i>	\$	<b>(31,361,214)</b>	
<b>OPERATIONAL SURPLUS/(DEFICIT)</b>			<b><u>(\$2,041,276)</u></b>

**PROJECTED UNENCUMBERED YEAR END GF CASH BALANCE** **\$ 8,374,799**

**FINANCIAL POLICY AMOUNTS**

	Minimum	Proj. Balance	Over/(Short)
Minimum Reserve Balance GF <i>(Resolution 002-2014 16.7% of Budget Expenses)</i>	\$ 4,363,963	\$ 8,374,799	\$ 4,010,836
GF Rainy Day Reserve Account #10000000-818002 <i>(up to 5% prior year revenues)</i>	\$ 1,000,000	\$ 1,000,000	\$ -
Self Insurance Fund #6060	\$ 1,000,000	\$ 969,032	\$ (30,968)

**AMOUNT ABOVE FISCAL CAUTION ISSUE** **\$ 5,968,273**

**MONITORING INTANGIBLE / ANTICIPATED ITEMS** **LIKELY POSSIBLE**

- GENERAL FUND**
- Revenue Differential + / (-)
  - Expense Differential + / (-)
  - Fund Subsidies + / (-)
  - Unbudgeted Projects

**PROJECTED LIKELY YEAR END GF CASH BALANCE** *(excludes rainy day reserve)* **2015 \$ 8,374,799**

# City of Findlay

Lydia Mihalik, Mayor

N.E.A.T. DEPARTMENT  
*Neighborhood Enhancement and Abatement Team*  
318 Dorney Plaza, Room 304 • Findlay, OH 45840  
Phone: 419-424-7466  
[www.findlayohio.com](http://www.findlayohio.com)

November 5, 2015

City Council  
City of Findlay, Ohio

RE: Departmental Activity

This report will serve as a summary of activities for the Neighborhood Enhancement and Abatement Team (NEAT) during the month of October, 2015.

**Dilapidated Structures**

20 cases year to date  
20 cases pending

**Weeds**

316 cases year to date  
46 cases pending

**Junk on Premises**

183 cases year to date  
197 cases pending

**Junk/Abandoned Vehicles**

143 cases year to date  
107 cases pending

**Minor Maintenance**

6 cases year to date  
5 cases pending

**Miscellaneous**

60 cases year to date  
8 cases pending

**Overgrowth**

34 cases year to date  
7 cases pending

**Right of Way Issues**

0 cases year to date  
0 cases pending

**Sidewalks**

273 cases year to date  
0 cases pending

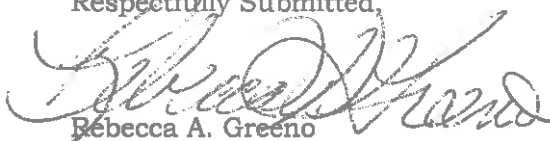
**Trash**

96 cases year to date  
3 cases pending

The Neighborhood Enhancement and Abatement Team received 38 new complaints during the month, of which 3 were invalid. Of the 35 valid issues reported, 23 properties were involved with 7 of the owners being non-residents. Neat personnel closed 89 cases during the month of October and continue to work diligently on the 393 cases that remained active at the end of the month.

The staff of NEAT is dedicated to prompt response to issues that are brought to the attention of the department and works conscientiously with property owners and tenants to achieve compliance. The team appreciates the cooperative spirit of the administration and City Council which aids in the betterment of our community. Please contact NEAT personnel at any time if there are concerns.

Respectfully Submitted,



Rebecca A. Greeno  
N.E.A.T.

**Findlay Fire Department**  
**Monthly Activities Report - 2015**  
 Submitted By: Joshua S. Eberle, Fire Chief

Fire Statistics	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Fires	10	5	14	11	7	8	11	10	6	8		
Assist Other Agency	0	0	1	3	2	2	1	1	5	3		
Emergency Medical Service (EMS)	107	87	90	85	97	119	118	118	102	99		
Car Accidents	16	22	13	2	17	20	27	14	22	25		
Rescues (Extrication, Water, Elevator)	2	3	2	1	1	2	0	3	4	5		
Hazmat	14	6	15	11	21	21	15	5	12	10		
Good Intent	3	6	3	2	10	5	5	2	3	5		
Burning Complaints	1	0	5	15	15	11	14	19	5	5		
False Alarms	27	37	25	18	18	20	31	19	22	24		
<b>Totals</b>	<b>180</b>	<b>166</b>	<b>168</b>	<b>148</b>	<b>188</b>	<b>208</b>	<b>222</b>	<b>191</b>	<b>181</b>	<b>184</b>	<b>0</b>	<b>0</b>

Runs by District	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Station 1 - (South Main St)	61	56	63	60	58	73	70	60	66	68		
Station 2 - (North Main St)	51	40	40	28	46	45	65	60	50	46		
Station 3 - (Tiffin Ave)	28	39	24	24	42	46	50	37	33	33		
Station 4 - (CR 236)	40	31	41	36	42	44	37	34	32	42		
<b>Totals</b>	<b>180</b>	<b>166</b>	<b>168</b>	<b>148</b>	<b>188</b>	<b>208</b>	<b>222</b>	<b>191</b>	<b>181</b>	<b>189</b>	<b>0</b>	<b>0</b>

Firefighter Training (by hours)	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
EMS Formal	56	122	119	92	67	90	54	124	112	101		
Fire Formal	57	395	94	126	287	27	63	144	33	100		
Fire Informal	1425	1325	1437	1648	1485	1230	1472	1558	1610	1418		
<b>Totals</b>	<b>1538</b>	<b>1841</b>	<b>1650</b>	<b>1866</b>	<b>1839</b>	<b>1347</b>	<b>1588</b>	<b>1826</b>	<b>1755</b>	<b>1619</b>	<b>0</b>	<b>0</b>

**Fire Prevention Bureau**

Construction	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Code Interpretations	8	30	15	8	13	8	17	4	9	12		
Inspections	2		4	5	7	6	3	3	2	3		
Plan Reviews	11	24	13	14	26	11	17	7	8	10		
System Acceptance Tests			5	3		1	11	3	1	5		
<b>Totals</b>	<b>21</b>	<b>54</b>	<b>37</b>	<b>30</b>	<b>46</b>	<b>26</b>	<b>48</b>	<b>17</b>	<b>20</b>	<b>30</b>	<b>0</b>	<b>0</b>

Existing Structure - Additions	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Code Interpretations	16	19	15	21	18	21	8	23	17	10		
Inspections	7	1	4	4	6	6	10	9	15	9		
Plan Reviews	5	8	13	11	15	16	3	10	19	8		
System Acceptance Tests	3	7	5	1	2	7	10	4	9	6		
<b>Totals</b>	<b>31</b>	<b>35</b>	<b>37</b>	<b>37</b>	<b>41</b>	<b>50</b>	<b>31</b>	<b>46</b>	<b>60</b>	<b>33</b>	<b>0</b>	<b>0</b>

Fire Investigations	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Cause and Determination												
Accidental	4	4	3	2	2	6	3	4	1	1		
Undetermined	1			2	19		1	1		1		
Incindary				1	1			0		3		
Fire Investigation Activities												
Follow-up	45	32	29	28		17	32	18	13	37		
Interviews	47	31	31	32	12	38	29	29	6	48		
Assists	2			0		2	0	0				
<b>Totals</b>	<b>99</b>	<b>67</b>	<b>63</b>	<b>65</b>	<b>34</b>	<b>63</b>	<b>65</b>	<b>52</b>	<b>20</b>	<b>90</b>	<b>0</b>	<b>0</b>

Inspections	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Assembly	9	10	12	2	10	5	3	7	6	7		
Business	2	1	3	3	1	2	2	11	5	4		
Education K-12			1			1		0	13	4		
Education Pre-School	1			1	2	2	1	2	2	1		
Factory			1	1	1		1	2				
Mercantile			2		1	2	4	3	6	3		
Hazardous / Fireworks					1		5	1		1		
Institutional	2	1		1								
Mercantile	2											
Residential	1							1				
Adoption / Foster Care	1	2	1	2	4	4	1	2	4			
Storage / Mixed Use		6		2		1	2		1	3		
Utility Mobile Food Vendors						2		20	57			
Utility Outbuildings			1					10	8			
Vacant Structures	1		2			10	5		1			
<b>Totals</b>	<b>19</b>	<b>20</b>	<b>23</b>	<b>12</b>	<b>20</b>	<b>29</b>	<b>24</b>	<b>59</b>	<b>103</b>	<b>23</b>	<b>0</b>	<b>0</b>

Prevention	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Code Interpretations	15	31	12	20	14	24	37	36	25	20		
Complaints	5	23	22	6	14	13	10	12	14	10		
Fireworks Exhibitions / Events					2	5	4	3	7	1		
Knox Box Consults/Maint.	7	10	3	5	15	7	7	5	5	26		
Other	3	8	11	7	5	13	13	7	8	9		
Fire Plan Updates	2	5	5	3	2	1	11	12	20	4		
Pre-Fire Plan			3	1	1	1				4		
Property Research	5	7		7	2	2	8		8	6		
Safety Presentations			4	3	20	19	4	2	7	5		
Re-inspections	103	71	25	59	40	27	18	30	36	33		
<b>Totals</b>	<b>140</b>	<b>155</b>	<b>85</b>	<b>111</b>	<b>115</b>	<b>142</b>	<b>112</b>	<b>107</b>	<b>130</b>	<b>118</b>	<b>0</b>	<b>0</b>

Public Presentations	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Station Tours	2	1	0	2	0	3	2	2	4	4		
Truck Visits				1	3	3	0	2	4	8		
Meetings Attended	5	5	4	7	4	8	2	3	2	1		
School / Seminars Attended	1	9	6	5	3	1	1	4	4	2		
<b>Totals</b>	<b>8</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>5</b>	<b>11</b>	<b>14</b>	<b>15</b>	<b>0</b>	<b>0</b>



# City of Findlay

Lydia Mihalik, Mayor

## POLICE DEPARTMENT

Gregory R. Horne, Chief of Police

318 Dorney Plaza, Room 207 • Findlay, OH 45840

Phone: 419-424-7194 • Fax: 419-424-7296

[www.findlayohio.com](http://www.findlayohio.com)

November 10, 2015

The Honorable Council:

A check of the records of this office shows no criminal record on the following:

Edward Reading

Ann Buis

Paul Smith

Rodney Walton

Wenda Quanrud

Hancock County Performing Arts Center, DBA  
Marathon Center for the Performing Arts, 200 W. Main  
Cross St., Findlay, Ohio 45840.

Sincerely,



Gregory R. Horne  
Chief of Police

**NOTICE TO LEGISLATIVE  
AUTHORITY**

**OHIO DIVISION OF LIQUOR CONTROL**  
6606 TUSSING ROAD, P.O. BOX 4005  
REYNOLDSBURG, OHIO 43068-9005  
(614)644-2380 FAX(614)644-3186

TO

3565216 PERMIT NUMBER		NEW TYPE	HANCOCK COUNTY PERFORMING ARTS CENTER DBA MARATHON CENTER FOR THE PERFORMING ARTS 200 W MAIN CROSS ST FINDLAY OH 45840	
ISSUE DATE				
11 04 2015				
FILING DATE				
D5H				
PERMIT CLASSES				
32	044	A	B01942	
TAX DISTRICT		RECEIPT NO.		

FROM 11/06/2015

PERMIT NUMBER		TYPE		
ISSUE DATE				
FILING DATE				
PERMIT CLASSES				
TAX DISTRICT		RECEIPT NO.		



MAILED 11/06/2015

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

**IMPORTANT NOTICE**

PLEASE COMPLETE AND RETURN THIS FORM TO THE DIVISION OF LIQUOR CONTROL  
WHETHER OR NOT THERE IS A REQUEST FOR A HEARING.

REFER TO THIS NUMBER IN ALL INQUIRIES A NEW 3565216

(TRANSACTION & NUMBER)

(MUST MARK ONE OF THE FOLLOWING)

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

WE DO NOT REQUEST A HEARING.

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

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

(Signature)

(Title)-  Clerk of County Commissioner

(Date)

Clerk of City Council

Township Fiscal Officer

**CLERK OF FINDLAY CITY COUNCIL  
MUNICIPAL BLDG RM 114  
318 DORNEY PLAZA  
FINDLAY OHIO 45840-3346**

SOCIAL SECURITY HOLDER CROSS REFERENCE  
DISPLAY

PGECE

PERMIT NBR	EFF DATE	NAME	OFFICE
3565216	08/19/2015	WALTON RODNEY	
	NON-PROFIT		
3565216	08/19/2015	QUANRUD WENDA	
	NON-PROFIT		
3565216	08/19/2015	READING EDWARD	
	NON-PROFIT		
3565216	08/19/2015	SMITH PAUL	
	NON-PROFIT		
3565216	08/19/2015	BUIS ANN	
	NON-PROFIT		

ENTER NEXT PERMIT NUMBER TO BE PROCESSED

PA2-KEY = END SESSION,      CLEAR-KEY = END OPTION,      ENTER-KEY = TO CONTINUE



## CITY COUNCIL

ROOM 114  
MUNICIPAL BUILDING  
FINDLAY, OHIO 45840-3346  
TELEPHONE: (419) 424-7113  
FAX: (419) 424-7866

Nov. 17, 2015

Honorable Council,

Pursuant to "RULES OF PROCEDURE 2014 – 2015 COUNCIL OF THE CITY OF FINDLAY, OHIO" I am appointing the following to an ad-hoc committee to review the rules of council and appoint members to the various committees, commissions, and boards for the 2016 -2017 term:

R. Ronald Monday, Chairman  
Robert Nichols  
Randy VanDyne  
Grant Russel

Sincerely,

R. Ronald Monday, President Pro-Tem



## TREASURER'S OFFICE

318 Dorney Plaza, Room 313  
Findlay, OH 45840-3346  
Telephone: 419-424-7107 • Fax: 419-424-7866  
www.findlayohio.com

SUSAN JO HITE  
CITY TREASURER

### Treasurer's Reconciliation for October 31, 2015

<u>TREASURER</u>		<u>AUDITOR</u>	
Fifth Third Initial Balance	2,918,360.92		
- Withdrawals ()	(4,692,624.27)		
+ Deposits	4,670,514.90		
Ending Balance	2,896,251.55		
- Outstanding checks ()	(650,542.97)		
Bank Error	149.49		
Deposit Error	(121.33)		
Treasurer's Checking Bal	2,245,736.74	Auditor's Checking Bal	2,245,736.74
Investment Principal	53,470,461.53		
Accrued Bond Interest	3,542.27		
Treasurer's Total Cash and Investments	55,719,740.54	Auditor's Total Cash and Investments	55,719,740.54

Respectfully submitted,

  
Susan Jo Hite  
Treasurer

# Board of Zoning Appeals

October 8, 2015

**Members present:** Chairman, Phil Rooney; Sharon Rooney; Douglas Warren.

The meeting was called to order at 6:03 p.m. by Mr. Rooney. Mr. Rooney introduced the members to the audience and the general rules were reviewed.

**Case # 53983-BA-15 (601/603 Fishlock Drive)** was introduced and Mr. Richard gave his review as follows:

Filed by Karen Arnold, the applicant is seeking a variance from section 1162.06A of the City of Findlay Zoning Ordinance. This section prohibits the expansion of a nonconforming use. The applicant is proposing an addition to a legal, nonconforming duplex that results in an expansion.

A zoning permit to create a duplex was issued in 1967. The zoning was B-residential, which allowed two-family dwellings. In 2012, the zoning classification was changed to a single family district. The owner has proposed a 20 foot by 14 foot addition that meets all of the zoning requirements. The issue is the expansion of the nonconforming use. This property should have been reclassified in the R-4 district when the map was adopted.

The owner has chosen the more expedient route of seeking a variance rather than a zone change. The zone change will probably happen in the future when the map gets updated.

This request should be approved, without question.

There was no other testimony offered.

Mrs. Rooney disclosed that she sold the applicant the dwelling, but there was never any discussion regarding this addition or any other zoning issue. Mrs. Rooney stated that she has no relationship with the owner of the property. She has no conflict of interest. The City Law Director was advised of this before the meeting and did not see a conflict of interest based on those facts.

Mr. Warren made motion to approve the request. He said that the zoning will change anyway and the request fits the neighborhood. There are unique circumstances in this situation.

Mrs. Rooney seconded the motion.

The motion passed 3-0. The owner must obtain a zoning permit within 60 days.

**Case # 53985-BA-15 (2700 N. Main Street)** was reviewed by Mr. Richard as follows:

Filed by sink's Florists, Inc., the applicant is seeking a variance from sections 1135.04A2 and 1135.04C2a of the City of Findlay zoning Ordinance. The applicant has proposed construction that will encroach into the required front and rear yard setback. Section 1135.04A2 requires a 45 foot setback and section 1135.04C2a requires a rear yard setback from a residential use.

The current requirements leave virtually no room for any expansion. Proposed changes to the zoning code will reduce these setbacks to 30 feet. The current code has done a poor job of accounting for existing development and allowing future expansions. That is why the proposed changes are using many of the old development standards.

Please note, the proposed plan mislabeled the rear yard setback at 25 feet instead of 30 feet. With the proposed changes, the only issue in the rear yard setback. A corner of the garage addition will encroach the new proposed 30 foot rear yard setback. This is because the existing building is angled. All of the other requirements will be met. The applicant will be required to screen along the west lot line where there is a residential use.

Today, the City Planning commission approved the plan with some conditions. This request has merit and should be granted by the Board.

Todd Jenkins, Peterman & Associates, 3480 N. Main Street, Findlay, Ohio, was sworn in. He restated the conditions requiring the variance. He said that all conditions by the City Planning Commission would be adhered to.

There was no other testimony offered.

Mr. Rooney made a motion to approve the request provided the permit be obtained within 60 days.

Mr. Warren seconded the motion.

The motion passed 3-0.

Mr. Rooney made a motion to approve the September 2015 minutes.

Mr. Warren seconded the motion.

The minutes were approved 3-0.

The meeting was adjourned.

  
Chairman  
Secretary



# Office of the Mayor

Lydia L. Mihalik

318 Dorney Plaza, Room 310

Findlay, OH 45840

Telephone: 419-424-7137 • Fax: 419-424-7245

[www.findlayohio.com](http://www.findlayohio.com)

Paul E. Schmelzer, P.E., P.S.  
Service-Safety Director

November 9, 2015

Honorable City Council  
Findlay, OH 45840

RE: MARCS Radio Fees

Dear Council Members:

In July 2009, the City of Findlay entered in to an agreement with the Department of Administrative Services, Ohio Office of Information Technology, Multi-Agency Radio Communications System Program Office (MARCS), with the purpose of solidifying the responsibilities of both MARCS and the City of Findlay. This agreement was drawn up and signed by the previous city administration. In the fall of 2013 the City of Findlay began having discussions with MARCS about this agreement in the wake of the City moving to MARCS 7.X platform.

Prior to the City of Findlay joining MARCS, the City maintained a standalone 800 MHz radio system that was equipped with six radio frequencies. In joining MARCS, the City of Findlay agreed to allow MARCS to use five of those frequencies for the Hancock County area. In the Radio Use Agreement it states that the five frequencies are valued at \$325,000.00 Based on that value, the City of Findlay was granted a "credit" for subscriber user fees on the MARCS system. The City was advised that the credit for radio user fees had been fully utilized. To date, I have been withholding payment while radio operability issues were addressed. I feel comfortable enough with the level of service at this point to make that payment.

The Police Department budget is a logical place to pass through the fees. Sgt. Swope has done a fine job handling the radio project. The total appropriation needed to pay the past user fees is approximately \$100,000.

As a side note, MARCS has cut the normal user fee amount from \$240 to \$120 per year per radio, which should save the City approximately \$20,000 in 2015, and \$50,000 in 2016 when compared to prior budgeted amounts.

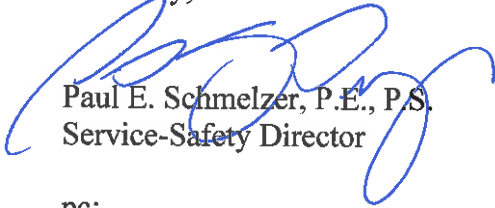
FROM: General Fund	\$100,000
TO: Police Department (21012000 – other)	\$100,000



I have requested the Law Director to prepare legislation. Please give this a reading and refer to appropriations. The DAS would like to have this paid before the end of the year.

Please feel free to contact me with any questions.

Sincerely,



Paul E. Schmelzer, P.E., P.S.  
Service-Safety Director

pc:

Don Rasmussen  
Sgt. Mike Swope  
Jim Staschiak

# Office of the Mayor

Lydia L. Mihalik

318 Dorney Plaza, Room 310

Findlay, OH 45840

Telephone: 419-424-7137 • Fax: 419-424-7245

[www.findlayohio.com](http://www.findlayohio.com)

November 12, 2015

Honorable Findlay City Council  
Findlay, Ohio 45840

Re: Income Tax Ordinance Number 2015-101

In December of last year, the 130th Ohio General Assembly enacted sweeping changes to Ohio's municipal income tax system. A major component of this legislation requires that each municipality amend or adopt an income tax ordinance that is consistent with the new provisions of Chapter 718 of the Ohio Revised Code. Section 718.04 states that "a municipal corporation may levy a tax on income and a withholding tax if such taxes are levied in accordance with the provisions and limitations specified in this chapter." This section specifies six other requirements that must be addressed in each municipality's ordinance.

To assist the municipalities in the daunting task of complying with these and other new provisions of House Bill 5, the Ohio Municipal League assembled a team of law directors and tax administrators to draft a model income tax ordinance. During the July 1st City Council Committee-of-the-whole meeting, Andrew Thomas referred to the then impending model ordinance which he was scheduled to obtain days later during the OML Income Tax Conference.

Under my supervision and the Law Director's, and beginning with the Ohio Municipal League's model made available to us July 10th, Mr. Thomas drafted Chapter 194 of Title Nine of the City's Administrative Code. Given the time restraints imposed by the Ohio Legislature and to ensure we implement the costly and time-consuming provisions with as little disruption to the Tax Department's operations as possible, the goal from the onset, clearly, was to introduce an income tax ordinance to you that is consistent with existing provisions of the City's current ordinance to the extent allowable by the new state law. During this drafting process, I encouraged and enabled our Tax Administrator to attend as many relevant municipal tax meetings and conferences as necessary so we would be exposed to as much feedback as possible on the model ordinance and on the new ORC for the sake of preparing an accurate and sound income tax ordinance. The culmination of this work is before you this evening. Aside from the intended exception discussed below, I believe Mr. Rasmussen, Mr. Thomas, and I have adhered to the aforementioned goal in exceptionally good faith.

In anticipation of this major project, Andrew reiterated during the May Income Tax Board meeting the need to address a miscue in the existing tax ordinance regarding the perceived "mandatory filing" requirement for residents, which is limited to those who have income "subject to the tax." The constraints of the existing filing requirement have resulted in several counterproductive situations that have even unduly impacted Findlay Municipal Court, the Court's mediation program, both of the City's collection attorneys, and the Hancock County Sheriff's Office, let alone the taxpayers.

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Flag City, USA

We very easily corrected the problem by simply adopting language presented in the OML model ordinance specific to the topic of mandatory filing, which effectively removes the “subject-to-the-tax” barrier. The mend remains consistent with the age at which our residents’ income is taxable—sixteen. Individuals have been subject to Findlay tax at age sixteen since July 1, 1987 (Ordinance Number 1987-25). The Tax Department administers the existing filing requirement in conjunction with information they obtain from the Ohio Department of Taxation and will continue this common practice in very much the same way as before, if not exactly. As a result, there was absolutely, positively no increase in risk that any resident individual sixteen or seventeen years of age would have been contacted or pursued unnecessarily or without reasonable cause. Nonetheless, to end any misconception, I asked that paragraph (c) be added to section 194.091(A)(3) to limit the filing requirement of resident individuals who are sixteen and seventeen years of age to those who have income that is subject to the tax. (See page 58.)

Historically, City Council adopted a tempered version of mandatory filing for resident individuals beginning with tax year 1993. Because of the aforementioned 1987 ordinance that imposes tax on individuals when they reach age sixteen, the filing requirement already extends to these young adults. Since its inception though, and as a courtesy, the Tax Administrator did not enforce the filing requirement until the residents reached age eighteen. Beginning with tax year 2011 however, in anticipation of the Ohio municipal tax reform and a foreseen opportunity to later strengthen Findlay’s filing procedures, the Tax Administrator ended this long-standing reprieve and enforced the mandatory filing to the inhibited extent the existing Ordinance provides. Four filing seasons have passed since the change. The Tax Department implemented the new policy seamlessly and with no known negative feedback. We expect the true mandatory filing provisions of the new ordinance to be administered just as effectively, responsibly, and respectfully. Attached are copies of the 1993 filing instructions and page one of the February 16, 2012 Income Tax Department Practitioner Newsletter for your reference.

The new ordinance also includes a change to the allocation of funds that we believe is consistent with previous administrative and legislative discussions on this topic. The allocation of funds was included in the OML model and has been a section of Findlay’s income tax ordinance since the tax was originally enacted. (Ordinance Number 1966-63.5).

Thank you for your timely consideration of Ordinance Number 2015-101. If you have any questions, please contact me, Don Rasmussen, or Andrew Thomas.

Sincerely,



Lydia L. Mihalik  
Mayor

cc: Donald J. Rasmussen, Director of Law

# CITY OF FINDLAY INCOME TAX DEPARTMENT

## PRACTITIONER NEWSLETTER

FEBRUARY 16, 2012

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### Due Date

Per Ohio Revised Code 718.05(B), we believe all calendar-year 2011 Ohio municipal income tax returns and 2011 first-period estimate payments are due Tuesday, April 17, 2012.

### The 1040

For resident individuals, the first page of the Federal 1040 is a crucial part of the filing. Please encourage your clients to keep this form attached to their Findlay and Arlington filings. We also require page 2 of the Federal 1040 and Schedule A if the taxpayer is claiming 2106 expenses. See "Federal Forms to Include" below.

### Limited Partners of Limited Partnerships

Effective January 1, 2011, the City amended Article III(A)(4) of the Rules and Regulations to eliminate the exemption for the untaxed distributive shares to resident individual limited partners of limited partnerships. Limited partners' distributive shares of profits and losses will be treated in the same manner as general partners' and LLC members'. See City of Findlay Resolution 36-2010.

### Credit Balance Inquiry NEW\*

We will be mailing credit balance notifications to area taxpayers in the next few days. This will be the last round of notifications we issue. This most recent notice will include an invitation for taxpayers to register online to view their credit balances. They will also have the option of granting their local participating tax practitioners the ability to view their credit balances. To register online, the taxpayer will need the exact amount of their 2010 local income tax liability as we posted it to our system. If not known or if the taxpayer is otherwise rejected, the taxpayer may register by mail using the form easily available at [findlaytaxforms.com](http://findlaytaxforms.com) and as page 4 of this newsletter.

We have already established practitioner accounts for area firms. We will mail letters to you in the coming days notifying you of your usernames and passwords.



### Mandatory Filing: Residents 16 and 17 Years Old Required to File

Findlay and Arlington resident individuals, regardless of age, who have income subject to the tax, are required to file even if no additional tax is due. Individuals are subject to the tax at age 16.

### 2012 Estimate Forms

This year's estimate voucher is again a dual-agency layout that requires the user to check whether the document is for Findlay or for Arlington.

## GENERAL INFORMATION

**DUE DATE:** April 15 or 105 days after the end of the fiscal period.

**REMITTANCE:** Make checks payable to the **City of Findlay**.

**WHO MUST FILE:** Findlay Residents over age 18, or any other entity which conducted business in Findlay, even if no tax is due. Residents under age 18 for the whole tax year and non-residents employed inside the city need not file if all their tax was withheld by their employer. Part year residents must also file.

**EXTENSIONS:** Taxpayers will be granted extensions if a written request or a copy of the Federal extension is provided to the Findlay Tax Department by the due date of the return. You will be charged interest on the amount of tax due.

**FILING STATUS:** Joint filing is strongly encouraged.

**TAXABLE INCOME:** Taxable income includes: Gross wages, tips, salaries, commissions, third party sick pay, disability pay (employer paid premiums), severance pay, contributions to deferred compensation plans, jury duty, bonuses, directors fees, strike pay, union steward fees, ordinary income from Form 4797, profit sharing from non-qualified plan, compensation paid in property or use thereof, stock options when included on Federal return, housing allowance (unless required to live on premises). This list is not intended to be all inclusive. If you have any questions regarding what may or may not be taxable, please contact our office.

**NON-TAXABLE INCOME:** Military pay, alimony, interest, dividends, capital gains (losses not deductible), social security benefits, worker's compensation, patent and copyright income, pensions, government paid unemployment.

**GROSS WAGES:** The tax is based on gross wages. Contributions to deferred compensation plans are not recognized as such by the City of Findlay. For many taxpayers, an accurate reflection of gross wages can be found on the last pay stub for the tax year. The amount shown in box 1 of your W-2 will not always be your gross wages.

## FILING INSTRUCTIONS

**Line 01:** Indicate the amount of Findlay City income tax withheld from your wages. This amount may be found in box 21 of your W-2.

**Line 02:** If you were a Findlay resident and you worked and/or earned a profit and paid tax to another municipality, you are allowed a tax credit equal to 50% of the amount obtained by multiplying the lower of the tax rate of the other municipality or of this municipality by the taxable income earned in or attributable to the municipality of employment or business activity.

Complete Schedule T on the back of the return to calculate your credit. When completing line 2 of this schedule, be sure to use the same amount in column B as you use in column A. If you paid tax to several municipalities, make copies of the schedule as needed and reflect the total of the calculations on line 2 of the tax return.

If you were a Findlay resident for part of the year, you should only consider the time period you lived in Findlay and worked in the other municipality.

**Line 03:** Total your estimated payments for the tax year. Please do not round this figure.

**Line 04:** Enter the over-payment from the previous tax year, if applicable. Please do not round this figure.

**Line 05:** Total lines 1 through 4.

**Line 06:** Enter your **GROSS** wages. See "Gross Wages" in the General Information section of these instructions.

**Line 6a:** This line is for non-residents who were employed in Findlay, but may have performed duties outside the city limits during the tax year.

This line may also be used for part year residents who may have had Findlay tax withheld even during the time period in which they were not a Findlay resident.

**Line 07:** Record your profits or (losses) from business activities. If you were a Findlay resident, you must include all profits, even if the business was located elsewhere.

Profits and/or losses from S Corporations should not be passed to individual returns. The City of Findlay treats these entities separately.

**Line 08:** Record your profits or (losses) from rental properties. Your gross monthly rental charge in aggregate (regardless of the number of units) must exceed \$300 before the profit is taxed or the loss is acknowledged. If you were a Findlay resident, you must include all profits, even if the rental properties were located elsewhere.

**Line 09:** Enter profits or (losses) from Schedule F.

**Line 10:** Include miscellaneous income. Do not include interest, dividends, or government paid unemployment.

**Line 11:** The carry forward loss is limited to five years.

**Line 12:** If you itemized your deductions on your Federal tax return, and you completed Form 2106, you may reduce your Findlay income by the amount on line 11 of Form 2106. This amount should be adjusted for wages earned in other municipalities and/or tax paid to other municipalities. If you have an amount on line 2 of the Findlay tax return, you will not be allowed the full amount of your unreimbursed employee business expenses. However, if you are filing a joint return, you should consider who incurred the business expenses and who is receiving the tax credit for tax paid to other municipalities.

**Line 13:** Total lines 6 through 12.

**Line 14:** The tax liability is 1% (.01) of the amount on line 13.

**Line 15:** If the return is filed on April 16 or later (without an extension on file), the \$10 late filing penalty will apply. For those taxpayers on a fiscal year, the return is late if filed 106 days after the end of the fiscal period or later.

**Line 16:** The late payment penalty is 1.5% (.015) of the unpaid tax for each month the return is late or \$10, whichever is greater. Any return filed after April 15, but before May 16 is considered one month late. Any return filed after May 15, but before June 16 is considered two months late, etc.

**Line 17:** Total lines 15 and 16.

**Line 18:** Interest is calculated at 1.5% (.015) of the unpaid tax for each month the return is late. Refer to line 16 instructions for the definition of a late return. The interest is calculated by using the simple interest equation ( $I = P \times R \times T$ ). P = unpaid tax liability, R = .015, and T = the number of months the return is late.

**Line 19:** Total lines 14, 17, and 18. This is the total tax, penalty, and interest.

**Line 20:** If your total liability (line 19) is more than you paid (line 5), calculate the difference and enter the result here. This is the amount you owe. Checks should be made payable to the **City of Findlay**. Please write your account number on your check.

**Line 21:** If the amount you paid (line 5) is greater than your liability (line 19), calculate the difference and enter the result here. This is the amount you overpaid. Please complete lines 21a and/or 21b.

Upon occasion, the income tax department of the City of Findlay may have questions regarding your return or we may need more information. If a tax practitioner prepared your return, he or she may be the best person to contact if this need arises. Please indicate, in the space provided, whether or not our office may contact your tax practitioner directly.

## ESTIMATES

Please write the amount of your estimated tax liability for the succeeding tax year over and above what will be withheld by your employer. If all your tax liability is to be withheld by your employer, you do not need to return the estimate form. If you complete this form, second, third and fourth quarter remittance forms will be mailed to you.

Make checks payable to the **City of Findlay**.

## ASSEMBLY

Please align the upper left corner of each document and place a staple in the upper left corner.

Please do not staple checks to any documents.

## ASSISTANCE

For assistance, please call (419) 424-7133 or you may visit the tax office in room 302 of the Municipal Building. Office hours are Monday through Friday, 8:00 a.m. to 5:00 p.m.

**Chapter 194**  
**Income Tax**  
Effective January 1, 2016  
For taxable years beginning with taxable year 2016

- 194.01 Authority to Levy Tax; Purposes of Tax; Imposition; Rate**
  - 194.011 Authority to Levy Tax
  - 194.012 Purposes of Tax;  
Rate
  - 194.013 Allocation of Funds
  - 194.014 Statement of Procedural History;  
State-mandated Changes to Municipal Income Tax
  
- 194.02 Effective Date**
  
- 194.03 Definitions**
  
- 194.04 Income Subject to Tax for Individuals**
  - 194.041 Determining Municipal Taxable Income for Individuals
  - 194.042 Domicile
  - 194.043 Exemption for Member or Employee of General Assembly  
and Certain Judges
  
- 194.05 Collection at Source**
  - 194.051 Collection at Source: Withholding From Wages
  - 194.052 Collection at Source: Occasional Entrant
  - 194.053 Collection at Source: Casino & Video Lottery Terminals
  
- 194.06 Income Subject to Net Profit Tax**
  - 194.061 Determining Municipal Taxable Income for Taxpayers  
Who Are Not Individuals
  - 194.062 Net Profit;  
Income Subject to Net Profit Tax;  
Alternative Apportionment
  - 194.063 Consolidated Federal Income Tax Return
  - 194.064 Tax Credit for Businesses That Foster New Jobs in Ohio
  - 194.065 Tax Credits to Foster Job Retention
  
- 194.07 Declaration of Estimated Tax**
  
- 194.08 Credit for Tax Paid**

- 194.081 Credit for Tax Paid to Another Municipality
- 194.082 Refundable Credit for Qualifying Loss
- 194.083 Credit for Person Working in Joint Economic  
Development District
- 194.084 Credit for Tax Beyond Statute for Obtaining Refund
  
- 194.09 Annual Return**
- 194.091 Return and Payment of Tax
- 194.092 Return and Payment of Tax;  
Individuals Serving in Combat Zone
- 194.093 Use of Ohio Business Gateway;  
Types of Filings Authorized
- 194.094 Extension of Time to File
- 194.095 Amended Returns
- 194.096 Refunds
  
- 194.10 Penalty, Interest, Fees, and Charges**
  
- 194.11 Audit**
  
- 194.12 Rounding**
  
- 194.13 Authority and Powers of the Tax Administrator**
- 194.131 Authority of Tax Administrator;  
Administrative Powers of the Tax Administrator
- 194.132 Authority of Tax Administrator;  
Compromise of Claim and Payment Over Time
- 194.133 Authority of Tax Administrator;  
Right to Examine
- 194.134 Authority of Tax Administrator;  
Requiring Identifying Information
  
- 194.14 Confidentiality**
  
- 194.15 Fraud**
  
- 194.16 Opinion of the Tax Administrator**
  
- 194.17 Assessment;  
Appeal Based on Presumption of Delivery**
  
- 194.18 Local Board of Tax Review;  
Appeal to Local Board of Tax Review**
  
- 194.19 Actions to Recover;**

**Statute of Limitations**

- 194.20**      **Adoption of Rules**
- 194.97**      **Collection of Tax After Termination of Chapter**
- 194.98**      **Savings Clause**
- 194.99**      **Violations - Penalty**



**194.01        AUTHORITY TO LEVY TAX; PURPOSES OF TAX;  
                 IMPOSITION OF TAX; RATE**

**194.011      AUTHORITY TO LEVY TAX**

(A)    The tax on income and the withholding tax established by this Chapter, 194, are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax on income and the withholding tax established by this Chapter, 194, are deemed to be levied in accordance with, and to be consistent with, the provisions and limitations of Ohio Revised Code 718. This Chapter is deemed to incorporate the provisions of Ohio Revised Code 718.

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

(Source: Ohio Revised Code 718.04)

**194.012      PURPOSES OF TAX; IMPOSITION**

There shall be levied an income tax to provide funds for the purposes of general municipal operations, maintenance of equipment, extension and enlargement of municipal services and facilities, and capital improvements of the Municipality.

Subject to the provisions of this Chapter, an annual tax shall be imposed on and after January 1, 2016, at the rate of one percent (1%) per annum as set forth herein.

(Source: Ohio Revised Code 718.04)

**194.013      ALLOCATION OF FUNDS**

Effective January 1, 2016 funds collected under the provision of this chapter shall be deposited in the City Income Tax Administration Fund, and the funds shall be disbursed as follows.

(A)    The part necessary to defray all costs of collecting the taxes, and the cost of administering and enforcing the provisions hereof.

(B)    The balance shall be disbursed, appropriated, and allocated as follows.

      (1)    Eighty-one percent (81%) to the General Fund.

(2) Nineteen percent (19%) to the CIT-Capital Improvement Fund.

(C) A special windfall tax collection provision is hereby enacted and defined as being business income tax collections that exceed the Auditor's estimate for business income tax collections for that calendar year. In such an event, fifty percent (50%) of the windfall collections shall be allocated and go to the rainy day fund, and the other fifty percent (50%) shall be allocated and go to the Capital Improvements Fund. When the balance in the Rainy Day Fund reaches one million dollars (\$1,000,000.00), all windfall collections received thereafter are hereby allocated to the Capital Improvements Funds.

**194.014 STATEMENT OF PROCEDURAL HISTORY; STATE-MANDATED CHANGES TO MUNICIPAL INCOME TAX**

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

(B) As mandated by House Bill 5, municipal income tax Ordinance 2015-101, effective January 1, 2016, hereby establishes Chapter 194 in accordance with the provisions of Ohio Revised Code 718 to allow this Municipality to continue the income tax and withholding tax administration and collection efforts on behalf of the Municipality.

**194.02 EFFECTIVE DATE**

(A) Ordinance 2015-101, effective January 1, 2016, and corresponding changes to Ohio Revised Code 718, apply to municipal taxable years beginning on or after January 1, 2016. All provisions of this Chapter, 194, apply to taxable years beginning 2016 and succeeding taxable years.

(B) Ordinance 2015-101 does not repeal Chapter 193 or the complementing rules and regulations for any taxable year prior to 2016. For municipal taxable years beginning before January 1, 2016, this Municipality shall continue to administer, audit, and enforce the income tax of this Municipality under Ohio Revised Code 718 and Chapter 193, together with all resolutions, rules, and regulations of this Municipality as they existed before January 1, 2016.

(Source: Uncodified Section 2 of Substitute House Bill 5, 130th General Assembly, passed December 2014; Ohio Revised Code 718.04)

### **194.03 DEFINITIONS**

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

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

As used in this chapter:

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

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

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

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

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

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

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

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

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

(H) (i) Except as limited by divisions (1)(H)(ii), (iii), and (iv) of this section, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017. The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(ii) No person shall use the deduction allowed by division (1)(H) of this section to offset qualifying wages.

(iii) (a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (1)(H)(i) of this section.

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

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

(v) Nothing in division (1)(H)(iii)(a) of this section precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (1)(H)(iii)(a) of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (1)(H)(iii)(a) of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (1)(H)(iii)(a) of this section shall apply to the amount carried forward.

(I) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (E)(3)(b) of Section 194.063 of this Chapter.

(J) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (E)(3)(b) of Section 194.063 of this Chapter. If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (47)(B) of this section, is not a publicly-traded partnership that has made the election described in division (23)(D) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States Treasury Regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction. Nothing in division (1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

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

- (i) A written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation;
- (ii) A full or partial denial of a refund request issued under Section 194.096(B)(2) of this Chapter;
- (iii) The Tax Administrator's denial of a taxpayer's request for use of an alternative apportionment method, issued under Section 194.062(B)(2) of this Chapter; or
- (iv) The Tax Administrator's requirement for a taxpayer to use an alternative apportionment method, issued under Section 194.062(B)(3) of this Chapter.
- (v) For purposes of division (2)(A)(i), (ii), (iii), and (iv) of this section, an assessment shall commence the person's time limitation for making an appeal to the Local Board of Tax Review pursuant to Section 194.18 of this Chapter, and shall have "ASSESSMENT" written in all capital letters at the top of such finding.

(B) "ASSESSMENT" does not include notice(s) denying a request for refund issued under Section 194.096(B)(3) of this Chapter, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, the Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or the Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (2)(A) of this section.

- (3) "AUDIT" means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for the municipal income tax.
- (4) "BOARD OF REVIEW" has same meaning as "Local Board of Tax Review".
- (5) "CALENDAR QUARTER" means the three-month period ending on the last day of March, June, September, or December.
- (6) "CASINO OPERATOR" and "CASINO FACILITY" have the same meanings as in section 3772.01 of the Ohio Revised Code.
- (7) "CERTIFIED MAIL," "EXPRESS MAIL," "UNITED STATES MAIL," "POSTAL SERVICE," and similar terms include any delivery service authorized pursuant to Section 5703.056 of the Ohio Revised Code.

- (8) "COMPENSATION" means any form of remuneration paid to an employee for personal services.
- (9) "DISREGARDED ENTITY" means a single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.
- (10) "DOMICILE" means the true, fixed and permanent home of the taxpayer to which, whenever absent, the taxpayer intends to return.
- (11) "EXEMPT INCOME" means all of the following:
- (A) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state;
  - (B)
    - (i) Except as provided in division (11)(B)(ii) of this section, intangible income;
    - (ii) A municipal corporation that taxed any type of intangible income on March 29, 1988, pursuant to Section 3 of Senate Bill 238 of the 116th General Assembly, may continue to tax that type of income if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 voted in favor thereof at an election held on November 8, 1988.
  - (C) Social Security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (11)(C) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.
  - (D) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.
  - (E) Compensation paid under Section 3501.28 or Section 3501.36 of the Ohio Revised Code to a person serving as a precinct election official to the extent that such compensation does not exceed one thousand dollars (\$1,000) for the taxable year. Such compensation in excess of one thousand dollars (\$1,000) for the taxable year may be subject to taxation by the municipal corporation. The

municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

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

(G) Alimony and child support received;

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

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

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

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

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

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

(N) Intentionally left blank.

(O) Earnings and income of all individuals under sixteen years of age, whether residents or nonresidents.

(P) (i) Except as provided in divisions (11)(P)(ii), (iii), and (iv) of this section, qualifying wages described in division (B)(1) or division (E) of



Section 194.052 of this Chapter to the extent the qualifying wages are not subject to withholding for the Municipality under either of those divisions.

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

(iii) The exemption provided in division (11)(P)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (D)(2) of Section 194.052 of this Chapter.

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

(a) For qualifying wages described in division (B)(1) of Section 194.052 of this Chapter, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (E) of Section 194.052 of this Chapter, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

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

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

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

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

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (11)(Q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 194.052 of this Chapter.

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

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

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

(S) Income the taxation of which is prohibited by the Constitution or laws of the United States.

Any item of income that is exempt income of a pass-through entity under division (11) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(12) "FORM 2106" means Internal Revenue Service Form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

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

(14) "INCOME" means the following:

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

(a) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly), "other compensation" includes, but is not limited to rents, royalties (derived from tangible personal property or real estate), other income, medical and health care payments, and non-employee compensation reported in boxes 1, 2, 3, 6, or 7 of an Internal Revenue Service Form 1099-MISC or any successor forms, titles, box numbers, replacements, or substitutes.

(b) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly) "other compensation" includes, but is not limited to payments made to employees by an employer as vacation pay, accumulated sick-leave pay, severance pay, back pay, retroactive pay increases, or other supplemental wages.

(c) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly) "other compensation" includes, but is not limited to the amount debt an employer has cancelled or has forgiven an employee.

(d) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly) "other compensation" includes, but is not limited to any amount received under a covenant or agreement not to compete.

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

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

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

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

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

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

(i) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly), "other compensation" includes, but is not limited to rents, royalties (derived from tangible personal property or real estate), other income, medical and health care payments, and non-employee compensation reported in boxes 1, 2, 3, 6, or 7 of an Internal Revenue Service Form 1099-MISC or any successor forms, titles, box numbers, replacements, or substitutes.

(ii) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly) "other compensation" includes, but is not limited to payments made to employees by an employer as vacation pay, accumulated sick-leave pay, severance pay, back pay, retroactive pay increases, or other supplemental wages.

(iii) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly) "other compensation" includes, but is not limited to the amount debt an employer has cancelled or has forgiven an employee.

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

(D) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related

wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings. Credit for tax withheld or paid to another municipal corporation on such winnings paid to the municipal corporation where winnings occur is limited to the credit as specified in Section 194.081 of this Chapter.

(E) For residents, an S corporation shareholder's distributive share of net profits of the S corporation to the extent the distributive share would be allocated or apportioned to this state under divisions (B)(1) and (B)(2) of section 5733.05 of the Ohio Revised Code if the S corporation were a corporation subject to taxes imposed under Chapter 5733 of the Ohio Revised Code, and the tax shall apply to the distributive share of a shareholder of an S corporation in the hands of the shareholder of the S corporation.

(i) For the purposes of division E of this section, an election was held November 2, 2004, pursuant to Ordinance Number 2004-063.

(F) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly):

(i) Capital gains and capital losses from the sale, exchange, or other disposition of property shall not be taken into consideration in arriving at net profits earned unless otherwise provided and unless said gains or losses are derived as a normal part of a business operation such as, but not limited to, a licensed real estate broker or real estate sales agent.

(ii) Any amount received on a sale, exchange, or other disposition of tangible personal property used in business, in excess of book value, shall be treated as taxable income to the extent of depreciation allowable under the Ordinance. The balance shall be treated as a capital gain.

(iii) Any amount received and recognized on a sale, exchange, or other disposition of real estate used in business, in excess of book value, shall be treated as taxable income to the extent of depreciation allowable under the Ordinance, provided the sale, exchange, or other disposition of the real property was initiated on or after January 1, 2002. The balance shall be treated as a capital gain.

(iv) Only an ordinary loss recognized from the sale, exchange, or other disposition of tangible personal property used in business or of real estate used in business shall be considered in determining income that is taxable by this Municipality.

(15) "INTANGIBLE INCOME" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to,

investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

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

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

(18) "LOCAL BOARD OF TAX REVIEW" and "BOARD OF TAX REVIEW" means the entity created under Section 194.18 of this Chapter.

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

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

(i) For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the Municipality under Section 194.062 of this Chapter, and further reduced by any pre-2017 net operating loss carryforward available to the person for the Municipality.

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

(iii) For an individual who is a nonresident of the Municipality, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the Municipality under Section 194.062 of this Chapter, then reduced as provided in division (20)(B) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the Municipality.

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

(21) "MUNICIPALITY" means the City of Findlay.

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

(A) An activity or undertaking is considered a business if the deductions are allowable for federal income tax purposes under Internal Revenue Code sections 162, 212(1), and 212(2); and if it is determined that the taxpayer entered into and/or continued the activity with the objective of making a profit. In determining the taxpayer's objective, the factors that shall be taken into consideration include, but are not limited to: (a) the manner in which the taxpayer carries on the activity, (b) the expertise of the taxpayer or his advisors, (c) the time and effort expended by the taxpayer in carrying on the activity, (d) expectation that assets used in the activity may appreciate in value, (e) the success of the taxpayer in carrying on other similar or dissimilar activities, (f) the taxpayer's history of income or losses with respect to the activity, (g) the amount of occasional profits, if any, which are earned, (h) the financial status of the taxpayer, and (i) elements of personal pleasure, personal use, or recreation.

(B) If, in the case of an audit, the Federal Internal Revenue Service determines or accepts that the taxpayer's activity or undertaking is a business, the activity or undertaking shall be considered a business by this Municipality subject to the provisions of this Chapter and Chapter 718 of the Ohio Revised Code. Except in the case of an audit, the mere fact that the Federal Internal Revenue Service has not disputed a taxpayer's claim that an activity or undertaking is a business does not obligate this Municipality to conclude that the activity or undertaking is a business. Subject to the provisions set forth in this Chapter and Chapter 718 of the Ohio Revised Code, the Municipality shall use comparable guidelines as specified in U. S. Treasury Department Final Regulation §1.183-1(c) regarding the presumption that the taxpayer is engaged in an activity with the objective of making a profit.

- (23) (A) "NET PROFIT" for a person other than an individual means adjusted federal taxable income.
- (B) "NET PROFIT" for a person who is an individual means the individual's net profit required to be reported on Schedule C, Schedule E, or Schedule F reduced by any net operating loss carried forward. For the purposes of this division, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (1)(H) of this section.
- (C) For the purposes of this chapter, and notwithstanding division (23)(A) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.
- (D) (i) For purposes of this chapter, "publicly-traded partnership" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly-traded partnership" may have any number of partners.
- (ii) For the purposes of this chapter, and notwithstanding any other provision of this chapter, the net profit of a publicly-traded partnership that makes the election described in division (23)(D) of this section shall be taxed as if the partnership were a C corporation, and shall not be treated as the net profit or income of any owner of the partnership.
- (iii) A publicly-traded partnership that is treated as a partnership for federal income tax purposes and that is subject to tax on its net profits in one or more municipal corporations in this state may elect to be treated as a C corporation for municipal income tax purposes. The publicly-traded partnership shall make the election in every municipal corporation in which the partnership is subject to taxation on its net profits. The election shall be made on the annual tax return filed in each such municipal corporation. Once the election is made, the election is binding for a five-year period beginning with the first taxable year of the initial election. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing municipal income tax returns as a C corporation for municipal purposes under division (D)(iv) of this section.
- (iv) An election to discontinue filing as a C corporation must be made in the first year following the last year of a five-year election period in effect under division (D)(iii) of this section. The election to discontinue filing as a C corporation is binding for a five-year period beginning with the first taxable year of the election and continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing municipal income tax returns as a partnership for municipal purposes. An



election to discontinue filing as a partnership must be made in the first year following the last year of a five-year election period.

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

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

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

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

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

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

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

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

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

(31) "POSTMARK DATE," "DATE OF POSTMARK," and similar terms include the date recorded and marked by a delivery service and recorded electronically to a database kept in the regular course of its business and marked on the cover in which the payment or document is enclosed, the date on which the payment or document was given to the delivery service for delivery.

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

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

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

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

(A) Deduct the following amounts:

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

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

(iii) Any amount attributable to a nonqualified deferred compensation plan or program described in Section 3121(v)(2)(C) of the Internal Revenue Code if the compensation is included in wages.

(iv) Intentionally left blank.

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

(B) Add the following amounts:

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

(ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Division (34)(B)(ii) of this section applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in Section 401(k), Section 403(b), or Section 457 of the Internal Revenue Code. Division (34)(B)(iii) of this section applies only to employee contributions and employee deferrals.

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

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

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

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

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

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

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

(35) "RELATED ENTITY" means any of the following:

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

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

(C) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (35)(D) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent (50%) of the value of the corporation's outstanding stock;

(D) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (35)(A) to (C) of this section have been met.

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

(37) "RESIDENT" means an individual who is domiciled in the Municipality as determined under Section 194.042 of this Chapter.

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

(39) "SCHEDULE C" means Internal Revenue Service Schedule C (Form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(40) "SCHEDULE E" means Internal Revenue Service Schedule E (Form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(41) "SCHEDULE F" means Internal Revenue Service Schedule F (Form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

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

(43) "SMALL EMPLOYER" means any employer that had total revenue of less than five hundred thousand dollars (\$500,000) during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(44) "TAX ADMINISTRATOR" means the individual charged with direct responsibility for administration of an income tax levied by a municipal in accordance with Chapter 718 of the Ohio Revised Code, and also includes the following:

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

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

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

(45) "TAX RETURN PREPARER" means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15

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

(47) (A) "TAXPAYER" means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (47)(B)(i) of this section, a disregarded entity.

- (B) (i) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:
- (a) The limited liability company's single member is also a limited liability company
  - (b) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.
  - (c) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of Section 718.01 of the Ohio Revised Code as this section existed on December 31, 2004.
  - (d) The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.
  - (e) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.
- (ii) For purposes of division (47)(B)(i)(e) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least four hundred thousand dollars (\$400,000).
- (iii) This Municipality hereby consents to such election as required in division (47)(B)(i)(e) of this section and honors any such consent offered by the Tax Administrator before the effective date of this Chapter.

(48) "TAXPAYERS' RIGHTS AND RESPONSIBILITIES" means the rights provided to taxpayers in Sections 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011, and 5717.03 of the Ohio Revised Code and any corresponding ordinances of the Municipality, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718 of the Ohio Revised

Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

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

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

(Source: Ohio Revised Code 718.01)

## **194.04 INCOME SUBJECT TO TAX FOR INDIVIDUALS**

### **194.041 DETERMINING MUNICIPAL TAXABLE INCOME FOR INDIVIDUALS**

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

(1) "Income" reduced by "Exempt Income" to the extent such exempt income is otherwise included in income, reduced by allowable employee business expense deduction as found in division (20)(B) of Section 194.03 of this Chapter, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income."

(a) "Income" is defined in Section 194.03(14) of this Chapter.

(i) "Qualifying Wages" is defined in Section 194.03(34).

(ii) "Net profit" is included in "income," and is defined in Section 194.03(23) of this Chapter. This section also provides that the net operating loss carryforward shall be calculated and deducted in the same manner as provided in division (1)(H) of Section 194.03. Treatment of net profits received by an individual taxpayer from rental real estate is provided in Section 194.062(E).

(iii) Section 194.03(14) provides the following: offsetting and net operating loss carryforward treatment in (14)(A)(ii)(a); resident's distributive share of net profit from pass-through entity treatment in (14)(A)(ii)(b); treatment of S Corporation distributive share of net profit in the hands of the shareholder in (14)(A)(iii); restriction of amount of loss

permitted to be carried forward for use by taxpayer in a subsequent taxable year in (14)(A)(iv).

(iv) "Pass-through Entity" is defined in Section 194.03(27).

(v) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly): In the case of a resident individual who is a partner in a general partnership, limited liability partnership, or limited partnership, a member in a limited liability company (recognized or taxed as a partnership by the Federal Internal Revenue Service) or part owner of an association, or other form of unincorporated entity, income shall include such individual's distributive share of net profits earned, accrued, or received during the effective period of the Ordinance that is not attributable to the Municipality under the method of allocation provided in this chapter and not otherwise taxed against the entity by the Municipality.

(vi) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly): In the case of a resident individual who is a shareholder of an S corporation, income shall include such individual's distributive share of net profits earned, accrued, or received during the effective period of the Ordinance that is not attributable to the Municipality under the method of allocation provided in this chapter and not otherwise taxed against the entity by the Municipality, to the extent the S corporation's income is apportioned to Ohio (Senate Bill 180, 125th Ohio General Assembly).

(b) "Exempt Income" is defined in Section 194.03(11) of this Chapter.

(c) Allowable employee business expense deduction is described in (20)(B) of Section 194.03 of this Chapter, and is subject to the limitations provided in that section.

(d) "Pre-2017 Net Operating Loss Carryforward" is defined in Section 194.03(32) of this Chapter.

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



- (1) "Income" reduced by "Exempt Income" to the extent such exempt income is otherwise included in income, as applicable, apportioned or sitused to the Municipality as provided in Section 194.062 of this Chapter, reduced by allowable employee business expense deduction as found in (20)(B) of Section 194.03 of this Chapter, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income".
- (a) "Income" is defined in Section 194.03(14) of this Chapter.
- (i) "Qualifying Wages" is defined in Section 194.03(34).
- (ii) "Net profit" is included in "income," and is defined in Section 194.03(23) of this Chapter. This section also provides that the net operating loss carryforward shall be calculated and deducted in the same manner as provided in division (1)(H) of Section 194.03. "Net profit" for a nonresident individual includes any net profit of the nonresident, but excludes the distributive share of net profit or loss of only pass-through entity owned directly or indirectly by the nonresident.
- (iii) "Pass-through Entity" is defined in Section 194.03(27).
- (b) "Exempt Income" is defined in Section 194.03(11) of this Chapter.
- (c) "Apportioned or sitused to the Municipality as provided in Section 194.062 of this Chapter" includes the apportionment of net profit income attributable to work done or services performed in the Municipality. Treatment of net profits received by an individual taxpayer from rental real estate is provided in Section 194.062(E) of this Chapter.
- (d) "Allowable employee business expense deduction" as described in (20)(B) of Section 194.03 of this Chapter, is subject to the limitations provided in that section. For a nonresident of the Municipality, the deduction is limited to the extent the expenses are related to the performance of personal services by the nonresident in the Municipality.
- (e) "Pre-2017 Net Operating Loss Carryforward" is defined in Section 194.03(32) of this Chapter.

#### **194.042     DOMICILE**

- (A) As used in this section:

- (1) "Domicile" means the true, fixed and permanent home of the taxpayer to which whenever absent, the taxpayer intends to return.
  - (2) An individual is presumed to be domiciled in the Municipality for all or part of a taxable year if the individual was domiciled in the Municipality on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the Municipality for all or part of the taxable year.
  - (3) An individual may rebut the presumption of domicile described in division (A)(1) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the Municipality for all or part of the taxable year.
- (B) For the purpose of determining whether an individual is domiciled in the Municipality for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:
- (1) The individual's domicile in other taxable years.
  - (2) The location at which the individual is registered to vote.
  - (3) The address on the individual's driver's license.
  - (4) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile.
  - (5) The location and value of abodes owned or leased by the individual.
  - (6) Declarations, written or oral, made by the individual regarding the individual's residency.
  - (7) The primary location at which the individual is employed.
  - (8) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation or state where the educational institution is located.
  - (9) The number of contact periods the individual has with the Municipality. For the purposes of this division, an individual has one "contact period" with the Municipality if the individual is away overnight from the individual's abode located outside of the Municipality and while away overnight from that abode spends at

least some portion, however minimal, of each of two consecutive days in the Municipality. For purposes of this section, the state's contact period test or bright-line test and resulting determination have no bearing on municipal residency or domicile.

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

**194.043 EXEMPTION FOR MEMBER OR EMPLOYEE OF GENERAL ASSEMBLY AND CERTAIN JUDGES**

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

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

(Source: Ohio Revised Code 718.50)

**194.05 COLLECTION AT SOURCE**

**194.051 COLLECTION AT SOURCE: WITHHOLDING FROM QUALIFYING WAGES**

(A) (1) Each employer, agent of an employer, or other payer located or doing business in the Municipality shall withhold from each employee an amount equal to the qualifying wages of the employee earned by the employee in the Municipality multiplied by the applicable rate of the Municipality's income tax, except for qualifying wages for which withholding is not required under Section 194.052 of this Chapter or division (D) or division (F) of this section. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(2) In addition to withholding the amounts required under division (A)(1) of this

section, an employer, agent of an employer, or other payer may also deduct and withhold, on the request of an employee, taxes for the municipal corporation in which the employee is a resident.

- (B) (1) An employer, agent of an employer, or other payer shall remit to the Tax Administrator of the Municipality the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer, along with any report required by the Tax Administrator to accompany such payment, according to the following schedule:
- (a) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) or division (B)(1)(c) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the fifteenth day of the month following the end of each calendar quarter.
  - (b) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars (\$2,399) or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars (\$200). Payment under division (B)(1)(b) of this section shall be made so that the payment is received by the Tax Administrator not later than fifteen days after the last day of each month.
  - (c) Intentionally left blank.
  - (d) The Tax Administrator may require an employer, agent of an employer, or other payer to make payment by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the employee for remittance to the Municipality if the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section. Unless otherwise authorized by the Tax Administrator, once the threshold for remitting payment electronically for federal purposes has been met, any accrued municipal income tax withheld from employee qualifying wages earned within the Municipality shall be remitted to the Municipality at the same time that the federal tax withholding payment is due.

(C) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by the Municipality as the return required of an employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer, unless the Municipality requires every resident individual taxpayer to file a tax return under Section 194.091 of this Chapter.

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

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

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

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

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

(H) On or before the last day of February of each year, an employer shall file with the Tax Administrator, in the form, manner, and method prescribed by the Tax Administrator, a Withholding Reconciliation Return listing the names, addresses, and Social Security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the Municipality during the preceding calendar year, the amount of tax withheld, if any, from each such employee's qualifying wages, the total amount of qualifying wages paid to such employee during the preceding calendar year, the name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year, any other information required for federal income tax reporting purposes

on Internal Revenue Service Form W-2 or its equivalent form with respect to such employee, and other information as may be required by the Tax Administrator.

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

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

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

(L) If more than the amount of tax required to be deducted by the Ordinance is withheld from an employee's wages, such excess may be refunded by the employer or the Tax Administrator, depending on the circumstances and the time when the over-withholding is determined as follows:

(1) Current employees:

(a) If the over-withholding is discovered in the same period the employer shall make the necessary adjustment directly with the employee and the amount to be reported on the return as withheld shall be the corrected amount;

(b) If the over-withholding is discovered in a subsequent period of the same calendar year the employer may make proper adjustment with the employee. In such case the return for the period in which the adjustment is made shall indicate the total amount actually withheld, the amount of the adjustment deducted therefrom, and the corrected amount reported on the return;

(c) If the over-withholding is discovered in the following year, the employer should notify the Tax Administrator of such over-withholding and the circumstances thereof. Upon proper verification provided by the employer in accordance with this section and upon proper verification

provided by a return filed by the employee under Section 194.09 of this Chapter, the Tax Administrator shall refund to the employee the amount of such excess withholding, provided no other tax is due by the employee for the year or for any other year or account for which the employee is responsible for the tax and no other tax returns are delinquent or unfiled.

(i) The employer is not authorized to issue a refund to the employee.

(2) Former employees:

(a) In case too much has been withheld from an employee, if the error is discovered by the employee, such employee shall file a claim with the Tax Administrator, and, upon verification thereof by the employer, the Tax Administrator shall refund to the employee the amount of such excess withholding provided no other tax is due by the employee for the year or for any other year or account for which the employee is responsible for the tax and no other tax returns are delinquent or unfiled.

(3) Non-residents employed outside the Municipality:

(a) Where an employer has withheld the tax from all wages of a non-resident of Findlay and such non-resident has been employed outside of Findlay for all or part of the time, such employee shall file a claim with the Tax Administrator covering such erroneous withholding and the Tax Administrator shall, upon verification thereof by the employer, refund to the employee the amount of such excess withholding provided no other tax is due by the employee for the year or for any other year or account for which the employee is responsible for the tax and no other tax returns are delinquent or unfiled.

(4) Insufficient withholding:

(a) If less than the amount of tax required to be deducted is withheld from an employee, such deficiency shall be withheld from subsequent wages. However, if the employee-employer relationship has terminated, the employer shall notify the Tax Administrator of such deficiency and the reason therefor.

(i) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly), and in accordance with the provisions of this section, the employer may be held liable for the insufficient withholding.

(Source: Ohio Revised Code 718.03)

## **194.052 COLLECTION AT SOURCE: OCCASIONAL ENTRANT**

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

- (1) "Employer" includes a person that is a related member to or of an employer.
- (2) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.
- (3) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.
- (4) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.
- (5) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.
- (6) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than twenty days during the calendar year. "Worksite location" does not include the home of an employee.
- (7) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer. If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (B)(1)(a) of this section



among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section. For the purposes of this division, the location at which an employee spends a particular day shall be deemed in accordance with division (B)(2) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

- (B) (1) Subject to divisions (C), (E), (F), and (G) of this section, an employer is not required to withhold municipal income tax on qualifying wages paid to an employee for the performance of personal services in a municipal corporation that imposes such a tax if the employee performed such services in the municipal corporation on twenty or fewer days in a calendar year, unless one of the following conditions applies:
- (a) The employee's principal place of work is located in the Municipality.
  - (b) The employee performed services at one or more presumed worksite locations in the Municipality. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in this state at which the employer provides services that can reasonably be expected by the employer to last more than twenty days in a calendar year. Services can "reasonably be expected by the employer to last more than twenty days" if either of the following applies at the time the services commence:
    - (i) The nature of the services are such that it will require more than twenty days of actual services to complete the services;
    - (ii) The agreement between the employer and its customer to perform services at a location requires the employer to perform actual services at the location for more than twenty days.
  - (c) The employee is a resident of the Municipality and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 194.051 of this Chapter.
  - (d) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure within the Municipality.

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

- (a) Traveling to the location at which the employee will first perform services for the employer for the day;
- (b) Traveling from a location at which the employee was performing services for the employer to any other location;
- (c) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;
- (d) Transporting or delivering property described in division (B)(2)(c) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;
- (e) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

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

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

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

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

(E) Without regard to the number of days in a calendar year on which an employee performs personal services in any municipal corporation, an employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the municipal corporation in which the employer's fixed location is located if the employer qualifies as a small employer as defined in Section 194.03 of this Chapter. To determine whether an employer qualifies as a small employer for a taxable year, the Tax Administrator may require the employer to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(F) Division (B)(1) and division (D) of this section shall not apply to the extent that the Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 194.051 of this Chapter.

(G) Intentionally left blank.

(Source: Ohio Revised Code 718.01 and 718.011)

#### **194.053 COLLECTION AT SOURCE: CASINO AND VLT**

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

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

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

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

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

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

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

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

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

(b) A certificate from the Tax Administrator indicating that no amounts are due. If the successor fails to withhold purchase money, the successor is personally liable for the payment of the amounts deducted and withheld and penalties and interest thereon.

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

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

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

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

(2) On or before the tenth day of each month, the video lottery sales agent shall file a return electronically with the Tax Administrator of the Municipality providing the names, addresses, and Social Security numbers of the persons from whose prize awards amounts were deducted and withheld, the amount of each such deduction and withholding during the preceding calendar month, the amount of the prize award from which each such amount was withheld, and any other information required by the Tax Administrator. With the return, the video lottery sales agent shall remit electronically to the Tax Administrator all amounts deducted and withheld during the preceding month.

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

(4) Annually, on or before the thirty-first day of January, each video lottery terminal sales agent shall file an annual return electronically with the Tax Administrator of the municipal corporation in which the facility is located indicating the total amount deducted and withheld during the preceding calendar year. The video lottery sales agent shall remit electronically with the annual

return any amount that was deducted and withheld and that was not previously remitted. If the name, address, or Social Security number of a person or the amount deducted and withheld with respect to that person was omitted on a monthly return for that reporting period, that information shall be indicated on the annual return.

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

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

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

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

(2) A certificate from the Tax Administrator indicating that no amounts are due. If the successor fails to withhold purchase money, the successor is personally liable for the payment of the amounts deducted and withheld and penalties and interest thereon.

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

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

- (1) For the late remittance of, or failure to remit, tax deducted and withheld under this section, a penalty equal to fifty percent (50%) of the tax deducted and withheld;
  - (2) For the failure to file, or the late filing of, a monthly or annual return, a penalty of five hundred dollars (\$500) for each return not filed or filed late. Interest shall accrue on past due amounts deducted and withheld at the rate prescribed in Section 5703.47 of the Ohio Revised Code.
- (I) Amounts deducted and withheld on behalf of a municipal corporation shall be allowed as a credit against payment of the tax imposed by the municipal corporation and shall be treated as taxes paid for purposes of Section 194.07 of this Chapter. This division applies only to the person for whom the amount is deducted and withheld.
- (J) The Tax Administrator shall prescribe the forms of the receipts and returns required under this section.

(Source: Ohio Revised Code 718.031)

## **194.06 INCOME SUBJECT TO NET PROFIT TAX**

### **194.061 DETERMINING MUNICIPAL TAXABLE INCOME FOR TAXPAYERS WHO ARE NOT INDIVIDUALS**

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

- (A) "Income" reduced by "Exempt Income" to the extent otherwise included in income, multiplied by apportionment, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income".
- (1) "Income" for a taxpayer that is not an individual means the "Net Profit" of the taxpayer.
    - (i) "Net Profit" for a person other than an individual is defined in Section 194.03(23).
    - (ii) "Adjusted Federal Taxable Income" is defined in Section 194.03(1) of this Chapter.
  - (2) "Exempt Income" is defined in Section 194.03(11) of this Chapter.

(3) "Apportionment" means the apportionment as determined by Section 194.062 of this Chapter.

(4) "Pre-2017 Net Operating Loss Carryforward" is defined in Section 194.03(32) of this Chapter.

(Source: Ohio Revised Code 718.01)

**194.062 NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX;  
ALTERNATIVE APPORTIONMENT**

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

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

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

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 194.052 of this Chapter;

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

(B) (1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in the Municipality, the



taxpayer may request, or the Tax Administrator of the Municipality may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

- (a) Separate accounting;
- (b) The exclusion of one or more of the factors;
- (c) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the Municipality;
- (d) A modification of one or more of the factors.

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by division (A) of Section 194.19 of this Chapter.

(3) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (A) of Section 194.19 of this Chapter.

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

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

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

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

- (2) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;
  - (3) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (C)(1) or division (C)(2) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.
- (D) For the purposes of division (A)(3) of this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:
- (1) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in a municipal corporation if, regardless of where title passes, the property meets any of the following criteria:
    - (a) The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.
    - (b) The property is delivered within the municipal corporation from a location outside the municipal corporation, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion.
    - (c) The property is shipped from a place within the municipal corporation to purchasers outside the municipal corporation, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
  - (2) Gross receipts from the sale of services shall be situated to the municipal corporation to the extent that such services are performed in the municipal corporation.
  - (3) To the extent included in income, gross receipts from the sale of real property located in the municipal corporation shall be situated to the municipal corporation.
  - (4) To the extent included in income, gross receipts from rents and royalties

from real property located in the municipal corporation shall be situated to the municipal corporation.

(5) Gross receipts from rents and royalties from tangible personal property shall be situated to the municipal corporation based upon the extent to which the tangible personal property is used in the municipal corporation.

(E) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides. A municipal corporation shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated under this division to the municipal corporation in which the property is located.

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

(2) An individual who is a resident of a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under Section 194.081 of this Chapter.

(G) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (11)(L) and (34)(A)(iv) of Section 194.03 of this Chapter, by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation. This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to a municipal corporation under this section.

(H) When calculating the ratios described in division (A) of this section for the

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

(Source: Ohio Revised Code 718.02)

## **194.063 CONSOLIDATED FEDERAL INCOME TAX RETURN**

(A) As used in this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

(E) (1) Except as otherwise provided in divisions (E)(2), (E)(3), and (E)(4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 194.03(1) of this Chapter, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated municipal income tax return shall

make any adjustment otherwise required under division (1) of Section 194.03 of this Chapter to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

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

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in Section 194.062 of this Chapter, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in Section 194.062 of this Chapter, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

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

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in Section 194.062 of this Chapter, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation;

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

(F) Corporations filing a consolidated municipal income tax return shall make the computations required under Section 194.062 of this Chapter by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

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

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

(Source: Ohio Revised Code 718.06)

**194.064 TAX CREDIT FOR BUSINESSES THAT FOSTER NEW JOBS IN OHIO**

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(Source: Ohio Revised Code 718.15)

**194.065 TAX CREDITS TO FOSTER JOB RETENTION**

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(Source: Ohio Revised Code 718.151)

**194.07 DECLARATION OF ESTIMATED TAX**

(A) As used in this section:

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

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

(B) (1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least two hundred dollars (\$200). For the purposes of this section:

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

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

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

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

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

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 194.091 of this Chapter or on or before the fifteenth day of the fourth month of the first taxable year after the taxpayer becomes subject to tax for the first time.



- (4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth day of the fourth month after the beginning of each fiscal year or period.
  - (5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.
- (C) (1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the Municipality, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:
- (a) On or before the fifteenth day of the fourth month after the beginning of the taxable year, twenty-two and one-half percent (22.5%) of the tax liability for the taxable year;
  - (b) On or before the fifteenth day of the sixth month after the beginning of the taxable year, forty-five percent (45%) of the tax liability for the taxable year;
  - (c) On or before the fifteenth day of the ninth month after the beginning of the taxable year, sixty-seven and one-half percent (67.5%) of the tax liability for the taxable year;
  - (d) On or before the fifteenth day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.
- (2) A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates. The amended declaration must be filed on the next applicable due date as outlined in divisions (C)(1)(a) through (C)(1)(d) of this section.
- (3) On or before the fifteenth day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 194.091 of this Chapter.
- (a) For taxpayers who are individuals, or who are not individuals and are reporting and filing on a calendar-year basis, the annual tax return is due on the same date as the filing of the federal tax return, unless extended pursuant to division (G) of Section 5747.08 of the Revised Code.
  - (b) For taxpayers who are not individuals, and are reporting and filing

on a fiscal-year basis or any period other than a calendar year, the annual return is due on the fifteenth day of the fourth month following the end of the taxable year or period.

- (4) An amended declaration is required whenever the taxpayer's estimated tax liability changes during the taxable year. A change in estimated tax liability may either increase or decrease the estimated tax liability for the taxable year.
- (D) (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 194.10 of this Chapter upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:
- (a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;
  - (b) For the second payment of estimated taxes each year, forty-five percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;
  - (c) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;
  - (d) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.
- (2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.
- (E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:
- (1) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least one hundred percent (100%) of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the municipal corporation under Section 194.091 of this Chapter for that year.

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

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

(1) In the event the requirements prescribed herein may cause hardship to the taxpayer or to the City, and subject to prior written approval by the Tax Administrator, the taxpayer may disregard the estimate payment requirements and pay the entire amount of tax due for the year when the return is filed, provided the payment is made and the return is filed on or by the original or extended due date as prescribed in Section 194.09 of this Chapter.

(Source: Ohio Revised Code 718.08)

**194.08 CREDIT FOR TAX PAID**

**194.081 CREDIT TO RESIDENTS FOR TAX PAID TO OTHER MUNICIPALITIES**

Intentionally left blank.

**194.082 REFUNDABLE CREDIT FOR QUALIFYING LOSS**

(A) As used in this section:

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

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

money and property attributable to distributions in connection with the nonqualified deferred compensation plan.

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

(c) With respect to a nonqualified deferred compensation plan, the taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(3) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to a municipal corporation with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan. If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the municipal corporation each year with respect to the nonqualified deferred compensation plan.

(B) (1) Except as provided in division (D) of this section, a refundable credit shall be allowed against the income tax imposed by a municipal corporation for each qualifying loss sustained by a taxpayer during the taxable year. The amount of the credit shall be equal to the product of the qualifying loss and the qualifying tax rate.

(2) A taxpayer shall claim the credit allowed under this section from each municipal corporation to which the taxpayer paid municipal income tax with respect to the nonqualified deferred compensation plan in one or more taxable years.

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

- (4) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to a municipal corporation for all taxable years with respect to the nonqualified deferred compensation plan.
- (C) (1) For purposes of this section, municipal corporation income tax that has been withheld with respect to a nonqualified deferred compensation plan shall be considered to have been paid by the taxpayer with respect to the nonqualified deferred compensation plan.
- (2) Any municipal income tax that has been refunded or otherwise credited for the benefit of the taxpayer with respect to a nonqualified deferred compensation plan shall not be considered to have been paid to the municipal corporation by the taxpayer.
- (D) The credit allowed under this section is allowed only to the extent the taxpayer's qualifying loss is attributable to:
- (1) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or
- (2) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

(Source: Ohio Revised Code 718.021)

**194.083 CREDIT FOR PERSON WORKING IN JOINT ECONOMIC DEVELOPMENT DISTRICT OR ZONE**

The Municipality shall grant a credit against its tax on income to a resident of the Municipality who works in a joint economic development zone created under section 715.691 or a joint economic development district created under Sections 715.70, 715.71, or 715.72 of the Ohio Revised Code to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation, pursuant to Section 194.081 of this Chapter.

(Source: Ohio Revised Code 718.16)

**194.084 CREDIT FOR TAX BEYOND STATUTE FOR OBTAINING REFUND**

(A) Income tax that has been deposited or paid to the Municipality, but should have been deposited or paid to another municipal corporation, is allowable by the Municipality as a refund, but is subject to the three-year limitation on refunds as provided in Section 194.096 of this Chapter.

(B) Income tax that should have been deposited or paid to the Municipality, but was deposited or paid to another municipal corporation, shall be subject to collection and recovery by the Municipality. To the extent a refund of such tax or withholding is barred by the limitation on refunds as provided in Section 194.096, the Municipality will allow a non-refundable credit equal to the tax or withholding paid to the other municipality against the income tax the Municipality claims is due. If the Municipality's tax rate is higher, the tax representing the net difference of the tax rates is also subject to collection by the Municipality, along with any penalty and interest accruing during the period of nonpayment.

(C) No carryforward of credit will be permitted when the overpayment is beyond the three-year limitation for refunding of same as provided in Section 194.096 of this Chapter.

(D) Nothing in this section requires the Municipality to allow credit for tax paid to another municipal corporation if the Municipality has reduced credit for tax paid to another municipal corporation. Section 194.081 of this Chapter regarding any limitation on credit shall prevail.

(Source: Ohio Revised Code 718.121)

## **194.09 ANNUAL RETURN**

### **194.091 RETURN AND PAYMENT OF TAX**

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

(2) The Tax Administrator shall accept on behalf of each nonresident individual taxpayer a return filed by an employer, agent of an employer, or other payer located in the Municipality under division 194.051(C) of this Chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due to the Municipality.

(3) Each resident individual, sixteen years of age and older, is required to file an annual municipal income tax return with the Municipality, regardless of income

or liability.

(a) The Tax Administrator is authorized to accept a final income tax return from a resident individual who has no income that is subject to the tax. The final return must be accompanied by the Internal Revenue Service Form 1040 or its equivalent or, in the event the individual is not required to file an income tax return with the Internal Revenue Service, a signed affidavit declaring the sources of income and stating the resident no longer expects to have any income subject to the tax.

(b) In the event the resident individual subsequently earns or receives income that is subject to the tax, the taxpayer will be subject to the filing requirement specified in division (A)(3) of this section for any year in which the income is earned or received.

(c) For resident individuals who are sixteen and seventeen years of age, the filing requirement specified in division (A)(3) shall extend only to those who have income that is subject to the tax.

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

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

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust. Such fiduciary shall provide, with the filing of the return, appropriate documentation to support that they are authorized to file a return or notice on behalf of the taxpayer. This notice shall include any legally binding authorizations, and contact information including name, address, and phone number of the fiduciary.

(E) This Municipality shall not deny spouses the ability to file a joint return.

(F) (1) Each return required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the

person who prepared the return for the taxpayer, and shall include the taxpayer's Social Security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) A taxpayer who is an individual is required to include, with each annual return, amended return, or request for refund required under this section, copies of only the following documents: all of the taxpayer's Internal Revenue Service Form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2 Form (Copy B), as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service Form 1040; and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

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

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

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

(6) Any other documentation, including schedules, other municipal income tax returns, or other supporting documentation necessary to verify credits, income, losses, or other pertinent factors on the return shall also be included to avoid delay in processing, or disallowance by the Tax Administrator of undocumented credits or losses.

(G) (1)



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

(b) Except as otherwise provided in this chapter, each annual net profit income tax return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year or period. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the Municipality.

(c) In the case of individual income tax return required to be filed by an individual, and net profit income tax return required to be filed by a taxpayer who is not an individual, no remittance is required if the amount shown to be due is ten dollars (\$10) or less.

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

(3) With respect to taxpayers to whom Section 194.092 of this Chapter applies, to the extent that any provision in this division conflicts with any provision in Section 194.092 of this Chapter, the provision in Section 194.092 of this Chapter prevails.

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

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

(I) This division shall not apply to payments required to be made under division (B)(1)(b) or division (B)(1)(c) of Section 194.051 of this Chapter.

- (1) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that to the Tax Administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.
- (2) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. For purposes of this section, "submitted the payment" means the date which the taxpayer has designated for the delivery of payment, which may or may not be the same date as the date the payment was initiated by the taxpayer.
- (J) The amounts withheld for the Municipality by an employer, the agent of an employer, or other payer as described in Section 194.051 of this Chapter shall be allowed to the recipient of the compensation as credits against payment of the tax imposed on the recipient unless the amounts withheld were not remitted to the Municipality and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.
- (K) Each return required by the Municipality to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the Tax Administrator to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the Tax Administrator with information that is missing from the return, to contact the Tax Administrator for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the Tax Administrator and has shown to the preparer or other person. Authorization by the taxpayer of another person to communicate with the Tax Administrator about matters pertaining to the return does not preclude the Tax Administrator from contacting the taxpayer regarding such matters.
- (L) The Tax Administrator of the Municipality shall accept for filing a generic form of any income tax return, report, or document required by the Municipality in accordance

with this Chapter, provided that the generic form, once completed and filed, contains all of the information required by ordinances, resolutions, or rules adopted by the Municipality or Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this Chapter and of the Municipality's Ordinance or resolution governing the filing of returns, reports, or documents.

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

(N) (1) As used in this division, "worksite location" has the same meaning as in Section 194.052 of this chapter.

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

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

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

(c) If a person submits an affidavit described in division (N)(2) of this section, the Tax Administrator shall not require the person to file any tax

return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change, or the taxpayer has engaged in activity which results in work being performed, services provided, sales made, or other activity that results in municipal taxable income reportable to the Municipality in the taxable year. It shall be the responsibility of the taxpayer to comply with the provisions of this chapter relating to the reporting and filing of municipal taxable income on an annual municipal income tax return, even if an affidavit has been filed with the Tax Administrator for the taxable year. Nothing in division (N) of this section prohibits the Tax Administrator from performing an audit of the person.

(Source: Ohio Revised Code 718.05)

**194.092 RETURN AND PAYMENT OF TAX; INDIVIDUALS SERVING IN COMBAT ZONE**

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

(B) (1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the one hundred eighty-first day after the applicant's active duty or service terminates. Except as provided in division (B)(3) of this section, the Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate.

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

(3) Taxes paid pursuant to a contract entered into under division (B)(1) of this

section are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

- (C) (1) Nothing in this division denies to any person described in this division the application of divisions (A) and (B) of this section.
- (2) (a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by the Municipality in accordance with this chapter. The length of any extension granted under division (C)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this section, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the President of the United States or an act of the Congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.
- (b) Taxes the payment of which is extended in accordance with division (C)(2)(a) of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

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

(Source: Ohio Revised Code 718.052)

**194.093 USE OF OHIO BUSINESS GATEWAY; TYPES OF FILINGS  
AUTHORIZED**

(A) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file any municipal income tax return or,

estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

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

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

(D) The use of the Ohio Business Gateway by municipal corporations, taxpayers, or other persons does not affect the legal rights of municipalities or taxpayers as otherwise permitted by law. The State of Ohio shall not be a party to the administration of municipal income taxes or to an appeal of a municipal income tax matter, except as otherwise specifically provided by law.

(E) Nothing in this section shall be construed as limiting or removing the authority of any municipal corporation to administer, audit, and enforce the provisions of its municipal income tax.

(Source: Ohio Revised Code 718.051)

#### **194.094 EXTENSION OF TIME TO FILE**

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

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

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

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

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

(Source: Ohio Revised Code 718.05)

### **194.095 AMENDED RETURNS**

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

(2) Within sixty days after the final determination of any federal or state tax liability affecting the taxpayer's municipal tax liability, that taxpayer shall make and file an amended municipal return showing income subject to the municipal income tax based upon such final determination of federal or state tax liability, and pay any additional municipal income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is ten dollars (\$10) or less.

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

(B) (1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars (\$10) or less, such amount need not accompany the amended return. Except as provided under division (B)(2) of this section, the amended return shall not reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return unless the applicable statute of limitations for civil actions or prosecutions under Section 194.19 of this Chapter has not expired for a previously filed return.

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

- (C) (1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (A)(2) of this section for filing the amended return even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is ten dollars (\$10) or less, no refund need be paid by the Municipality to the taxpayer. Except as set forth in division (C)(2) of this section, a request filed under this division shall claim refund of overpayments resulting from alterations to only those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return unless it is also filed within the time prescribed in Section 194.096 of this Chapter. Except as set forth in division (C)(2) of this section, the request shall not reopen those facts, figures, computations, or attachments that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return.
- (2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened.

(Source: Ohio Revised Code 718.12 and 718.41)

#### **194.096 REFUNDS**

- (A) Upon receipt of a request for a refund, the Tax Administrator of the Municipality, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the Municipality:
- (1) Overpayments of more than ten dollars (\$10);
- (2) Amounts paid erroneously if the refund requested exceeds ten dollars (\$10).
- (B) (1) Except as otherwise provided in this chapter, returns setting forth a request for refund shall be filed with the Tax Administrator, within three years after the tax was due or paid, whichever is later. Any documentation that substantiates the taxpayer's claim for a refund must be included with the return filing. Failure to remit all documentation, including schedules, other municipal income tax returns, or other supporting documentation necessary to verify credits, income, losses, or other pertinent factors on the return will cause delay in processing, and/or disallowance of undocumented credits or losses.
- (2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount to the appropriate municipal



corporation official for payment. Except as provided in division (B)(3) of this section, the administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If the Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 194.18 of this Chapter.

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

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

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

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

(D) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within ninety days after the final filing date of the annual return or ninety days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in division (A)(4) of Section 194.10 of this Chapter.

(E) As used in this section, "withholding tax" has the same meaning as in Section 194.10 of this Chapter.

(F) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly), the Tax Administrator is

authorized to withhold a refund request and transfer the overpayment to any tax year for which there is any tax due or any return due by the taxpayer for any year or account for which the taxpayer is responsible or liable.

(G) Unless otherwise prohibited by provisions in Chapter 718 of the Ohio Revised Code (Substitute House Bill 5, 130th Ohio General Assembly), taxes erroneously paid shall not be refunded unless a claim for a refund is made in accordance with the filing requirements specified in Sections 194.05 and 194.09 of this Chapter.

(Source: Ohio Revised Code 718.19)

#### **194.10 PENALTY, INTEREST, FEES, AND CHARGES**

(A) As used in this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

(C) The Municipality shall impose on a taxpayer, employer, any agent of the employer, and any other payer, and will attempt to collect, the interest amounts and penalties prescribed in this section when the taxpayer, employer, any agent of the employer, or any other payer for any reason fails, in whole or in part, to make to the Municipality timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the Municipality any return required to be filed.

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

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

(3) With respect to any unpaid withholding tax, a penalty equal to fifty percent (50%) of the amount not timely paid shall be imposed.

- (4) With respect to returns, other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars (\$25) for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of one hundred fifty dollars (\$150) in assessed penalty for each failure to timely file a return.
- (D) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the Municipality shall not impose, seek to collect, or collect any penalty, amount of interest, charges, or additional fees not described in this section.
- (E) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the Municipality shall not refund or credit any penalty, amount of interest, charges, or additional fees that were properly imposed or collected before January 1, 2016.
- (F) The Tax Administrator may, in the Tax Administrator's sole discretion, abate or partially abate penalties or interest imposed under this section when the Tax Administrator deems such abatement or partial abatement to be appropriate. Such abatement or partial abatement shall be properly documented and maintained on the record of the taxpayer who received benefit of such abatement or partial abatement.
- (G) The Municipality shall impose on the taxpayer, employer, any agent of the employer, or any other payer the Municipality's post-judgment collection costs and fees, including attorney's fees, not to exceed thirty-five percent (35%) of the total past-due amount, including liabilities, penalties, interest, court costs, and court fees.

(Source: Ohio Revised Code 718.27)

## **194.11      AUDIT**

- (A) At or before the commencement of an audit, as defined in Section 194.03(3) of this Chapter, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during an audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.
- (B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or

hardship must offer reasonable alternative dates for the audit.

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer. A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner. This division does not authorize the practice of law by a person who is not an attorney.

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

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

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

(Source: Ohio Revised Code 718.36)

## **194.12        ROUNDING**

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

(Source: Ohio Revised Code 718.25)

## **194.13        AUTHORITY AND POWERS OF THE TAX ADMINISTRATOR**

(A) There is created the position of Tax Administrator, formerly Income Tax Administrator, who is designated to administer and enforce the provisions of this

Chapter. The position of Tax Administrator shall be appointed by the Mayor subject to confirmation by a majority of the members elected to Council. The office of Tax Administrator shall be under the Mayor's office, and shall report directly to the Mayor and the Income Tax Board as provided in this Chapter. Removal of the Tax Administrator shall be by an affirmative vote of a majority of the members elected to Council, and only on receiving a recommendation for removal by the Mayor.

(B) There is established the Income Tax Board comprised of the Mayor as chairman, the Treasurer, Auditor, Director of Law, and the chairman of the Appropriations Committee of Council. The Board's functions and duties shall be to make a quarterly review for the performance of the Income Tax Department to Council including, but not limited to, collections, estimates, delinquencies, legal actions in process and contemplated, and budget. The Board shall also make a review of the Income Tax Ordinance and the Rules and Regulations, and make recommendations as to needed changes. The Board shall also perform other duties as delineated in this chapter.

(1) The Tax Administrator shall attend all meetings of the Income Tax Board when requested by any member of the Board, and further shall provide any information requested by the Board that may be deemed necessary by the Board in order to make an accurate appraisal of the operations of the Income Tax Department to the Income Tax Board. Information provided to the Board shall be subject to the provisions of Section 194.14 of this Chapter and Section 718.13 of the Ohio Revised Code.

(2) The Tax Administrator shall make a written report to Council each month of all moneys collected hereunder during the preceding month.

(C) The Income Tax Department is created with the office of the Tax Administrator of the City. The Income Tax Department shall have deputies, clerks, agents, and other employees as may be determined by Council. The Tax Administrator shall make all appointments of personnel, and purchase all equipment, supplies, and materials for the Income Tax Department. The Income Tax Department shall be charged with the administration, enforcement, and operation of this Chapter, under the direction of the Tax Administrator.

(D) The Tax Administrator shall enforce payment of all taxes owing the City, shall keep accurate records for a minimum of six years showing the amount due from each taxpayer required to file a declaration or make any return, including taxes withheld, and shall show the dates and amounts of payments thereof. The Tax Administrator shall prescribe the form and method of accounts and reports for the Income Tax Department, as well as the forms for taxpayers' returns and declarations, and shall be charged with the internal examination and audit of all such accounts, and shall exhibit accurate records showing the amount received from each taxpayer, and the date of receipt.

**194.131 AUTHORITY OF TAX ADMINISTRATOR; ADMINISTRATIVE POWERS OF THE TAX ADMINISTRATOR**

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

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

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

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

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

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

(F) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 194.062 of this Chapter;

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

Review or other appropriate tribunal, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

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

(I) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 194.051 of this Chapter.

(J) Under the supervision and control of the Director of Law, the Tax Administrator, or his duly authorized agent, is hereby empowered and authorized to file small claims cases in Findlay Municipal Court against all taxpayers who owe the Municipality estimated and actual past-due income and withholding taxes or interest and penalties on said past-due taxes and said amounts falling within the statutory limit of the small claims court and within the provisions of this Chapter.

(1) This authorization extends for those municipalities for which this Municipality administers the income tax.

(K) Under the supervision and control of the Director of Law, the Tax Administrator, or his duly authorized agent, is hereby empowered and authorized to assign estimated and actual pre-judgment and post-judgment past-due income and withholding taxes to a collection agency, attorney, or firm as may be approved by the Director of Law.

(1) This authorization extends for those municipalities for which this Municipality administers the income tax.

(Source: Ohio Revised Code 718.24)

#### **194.132 AUTHORITY OF TAX ADMINISTRATOR; COMPROMISE OF CLAIM AND PAYMENT OVER TIME**

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

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

(1) Compromise a claim;

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



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

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

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

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

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

(Source: Ohio Revised Code 718.28)

### **194.133 AUTHORITY OF TAX ADMINISTRATOR; RIGHT TO EXAMINE**

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

(B) The records and other documents of any taxpayer, employer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this Chapter shall be open to the Tax Administrator's inspection during business hours

and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator of a municipal corporation may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the Municipality or for the withholding of such tax.

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

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

(E) In any case where a taxpayer has failed to file a return, has failed to provide sufficient records for a proper return to be filed, or whenever the Administrator has been unable to secure information from the taxpayer as to the taxable income for any year or period for which the prescribed filing deadline has passed, the Tax Administrator, or his duly authorized agent, may determine or estimate the amount of tax due the Municipality from the taxpayer, and shall send to the taxpayer a written statement showing the amount of tax so determined or estimated, together with interest and penalties thereon, if any, in accordance with Sections 194.131, 194.133, 194.17, and 194.18 of this Chapter and Chapter 718 of the Ohio Revised Code.

(1) Such determination of tax and applicable penalties and interest may be adjusted upon submission by the taxpayer of actual records from which the tax may be computed.

(Source: Ohio Revised Code 718.23)

**194.134      AUTHORITY OF TAX ADMINISTRATOR; REQUIRING IDENTIFYING INFORMATION**

(A) The Tax Administrator may require any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's Social Security number, federal employer identification number, or other identification number

requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

- (B) (1) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within thirty days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 194.10 of this Chapter, in addition to any applicable penalty described in Section 194.99 of this Chapter.
- (2) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (A) of this section within thirty days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 194.10 of this Chapter.
- (3) The penalties provided for under divisions (B)(1) and (B)(2) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 194.99 of this Chapter for a violation of 194.15 of this Chapter, and any other penalties that may be imposed by the Tax Administrator by law.

(Source: Ohio Revised Code 718.26)

#### **194.14 CONFIDENTIALITY**

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

- (1) The Tax Administrator may furnish all necessary taxpayer information to the firm, legal office, attorney, or agency to which the Tax Administrator has assigned taxpayers' accounts for past-due collection, including, but not limited to

copies of taxpayers' municipal returns, bills, statements, reports, affidavits, account summaries, transaction histories, Social Security numbers, and federal identification numbers.

(a) The firm, legal office, attorney, or agency to which the Tax Administrator has assigned taxpayers' accounts for past-due collection is subject to the provisions of this section and to the provisions of Section 718.13 of the Ohio Revised Code in their entirety.

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

(Source: Ohio Revised Code 718.13)

#### **194.15 FRAUD**

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

(Source: Ohio Revised Code 718.35)

#### **194.16 OPINION OF THE TAX ADMINISTRATOR**

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

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

- (1) The taxpayer's request fully and accurately describes the specific facts or circumstances relevant to a determination of the taxability of the income, source of income, activity, or transaction, and, if an activity or transaction, all parties involved in the activity or transaction are clearly identified by name, location, or other pertinent facts.
  - (2) The request relates to a tax imposed by the Municipality in accordance with this Chapter.
  - (3) The Tax Administrator's response is signed by the Tax Administrator and designated as an "opinion of the Tax Administrator."
- (C) An opinion of the Tax Administrator shall remain in effect and shall protect the taxpayer for whom the opinion was prepared and who reasonably relies on it from liability for any taxes, penalty, or interest otherwise chargeable on the activity or transaction specifically held by the Tax Administrator's opinion to be taxable in a particular manner or not to be subject to taxation for any taxable years that may be specified in the opinion, or until the earliest of the following dates:
- (1) The effective date of a written revocation by the Tax Administrator sent to the taxpayer by certified mail, return receipt requested. The effective date of the revocation shall be the taxpayer's date of receipt or one year after the issuance of the opinion, whichever is later;
  - (2) The effective date of any amendment or enactment of a relevant section of the Ohio Revised Code, uncodified state law, or the Municipality's income tax ordinance that would substantially change the analysis and conclusion of the opinion of the Tax Administrator;
  - (3) The date on which a court issues an opinion establishing or changing relevant case law with respect to the Ohio Revised Code, uncodified state law, or the Municipality's income tax ordinance;
  - (4) If the opinion of the Tax Administrator was based on the interpretation of federal law, the effective date of any change in the relevant federal statutes or regulations, or the date on which a court issues an opinion establishing or changing relevant case law with respect to federal statutes or regulations;
  - (5) The effective date of any change in the taxpayer's material facts or circumstances;
  - (6) The effective date of the expiration of the opinion, if specified in the opinion.
- (D) (1) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or

omission of one or more material facts.

(2) If the taxpayer knowingly has misrepresented the pertinent facts or omitted material facts with intent to defraud the Municipality in order to obtain a more favorable opinion, the taxpayer may be in violation of Section 194.15 of this Chapter.

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

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

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

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

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

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

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

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

(Source: Ohio Revised Code 718.38)

#### **194.17 ASSESSMENT; APPEAL BASED ON PRESUMPTION OF DELIVERY**

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

(2) The Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure

electronic mail. Such alternative delivery method must be authorized by the person subject to the assessment.

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

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

(2) If a person elects to appeal an assessment on the basis described in division (B)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within sixty days after the initial contact by the Tax Administrator or other municipal official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the Local Board of Tax Review.

(Source: Ohio Revised Code 718.18)

**194.18 LOCAL BOARD OF TAX REVIEW; APPEAL TO LOCAL BOARD OF TAX REVIEW**

(A) (1) The legislative authority of the Municipality shall maintain a Local Board of Tax Review to hear appeals as provided in Chapter 718 of the Ohio Revised Code.

- (2) The Local Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of the Municipality, and may not be employees, elected officials, or contractors with the Municipality at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the top administrative official of the Municipality. This member may be an employee of the Municipality, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.
- (3) The term for members of the Local Board of Tax Review appointed by the legislative authority of the Municipality shall be two years. There is no limit on the number of terms that a member may serve should the member be reappointed by the legislative authority. The board member appointed by the top administrative official of the Municipality shall serve at the discretion of the administrative official.
- (4) Members of the Local Board of Tax Review appointed by the legislative authority may be removed by the legislative authority as set forth in Section 718.11(A)(4) of the Revised Code.
- (5) A member of the board who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.
- (6) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within sixty days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the board shall impair the power and authority of the remaining members to exercise all the powers of the board.
- (7) If a member is temporarily unable to serve on the board due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the board in the member's place. This appointment shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.
- (8) No member of the Local Board of Tax Review shall receive compensation, fee, or reimbursement of expenses for service on the board.
- (9) No member of the Local Board of Tax Review shall be appointed to or serve on another such board simultaneously.
- (10) The three members of the Local Board of Tax Review must be domiciled



in the Municipality.

(11) The members of the Local Board of Tax Review shall hear appeals on behalf of any municipality for which this Municipality administers the income tax.

(B) Whenever the Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed, and to whom the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the board by filing a request with the board. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within sixty days after the taxpayer receives the assessment.

(D) The Local Board of Tax Review shall schedule a hearing to be held within sixty days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the board and/or may be represented by an attorney at law, certified public accountant, or other representative. The board may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within one hundred twenty days after the first day of the hearing unless the parties agree otherwise.

(E) The board may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The board shall issue a final determination on the appeal within ninety days after the board's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within fifteen days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the board's final determination as provided in Section 5717.011 of the Ohio Revised Code.

(F) The Local Board of Tax Review created pursuant to this section shall adopt rules governing its procedures, including a schedule of related costs, and shall keep a record of its transactions. The rules governing the Local Board of Tax Review procedures shall be in writing, and may be amended as needed by the Local Board of Tax Review. Such records are not public records available for inspection under Section 149.43 of the Ohio Revised Code. For this reason, any documentation, copies of returns or reports, final determinations, or working papers for each case must be maintained in a secure location under the control of the Tax Administrator. No member of the Local Board of Tax Review may remove such documentation, copies of returns or reports, final determinations, or working papers from the hearing. Hearings requested by a taxpayer before a Local Board of Tax Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the Ohio Revised Code. For this reason, such hearings shall not be open to the public, and only those parties to the case may be

present during the hearing.

(Source: Ohio Revised Code 718.11)

## **194.19 ACTIONS TO RECOVER; STATUTE OF LIMITATIONS**

- (A) (1)
- (a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the latter of:
    - (i) Three years after the tax was due or the return was filed, whichever is later; or
    - (ii) One year after the conclusion of the qualifying deferral period, if any.
  - (b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.
- (2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:
- (a) Beginning on the date a person who is aggrieved by an assessment files with a Local Board of Tax Review the request described in Section 194.18 of this Chapter. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Local Board of Tax Review with which the aggrieved person filed the request did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.
  - (b) Ending the later of the sixtieth day after the date on which the final determination of the Local Board of Tax Review becomes final or, if any party appeals from the determination of the Local Board of Tax Review, the sixtieth day after the date on which the final determination of the Local Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.
- (B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of

twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 194.096 of this Chapter.

(D) (1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by the Municipality does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Local Board of Tax Review created under Section 194.18 of this Chapter, of the Ohio Board of Tax Appeals, or any court to which the decision of the Ohio Board of Tax Appeals has been appealed, so that the amount due from the party assessed under the corrected assessment is less than the amount paid, there shall be issued to the appellant or to the appellant's assigns or legal representative a refund in the amount of the overpayment as provided by Section 194.096 of this Chapter, with interest on that amount as provided by division (D) of this section.

(E) No civil action to recover municipal income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

(Source: Ohio Revised Code 718.12)

## **194.20 ADOPTION OF RULES**

(A) Pursuant to Section 718.30 of the Ohio Revised Code, the Tax Administrator is empowered to adopt, promulgate, and enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this Chapter. No rule or regulation as adopted or promulgated by the Tax Administrator shall become effective until the rule or regulation has been approved by the Income Tax Board and Council. After approval of rules and regulations by the Income Tax Board, it shall submit the same in writing to the Clerk of Council, and no such rule or regulation shall become effective until approved by Council, or until sixty days after the rule or regulation has been submitted to the Clerk of

Council, and during the sixty-day period, Council has not disapproved the rule or regulation.

(1) Such rules or regulations shall not conflict with or be inconsistent with any provision of this Chapter or with Chapter 718 of the Ohio Revised Code.

(B) All rules adopted under this section shall be published and posted on the internet.

(Source: Ohio Revised Code 718.30)

#### **194.97 COLLECTION AFTER TERMINATION OF CHAPTER**

(A) This chapter shall continue in full force and effect insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions and proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue in full force and effect until all of the taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of taxes or for the punishment of violations of this chapter have been fully terminated, subject to the limitations contained in Section 194.19.

(B) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Section 194.091 as though the same were continuing.

#### **194.98 SAVINGS CLAUSE**

If any sentence, clause, section or part of this chapter, or any tax imposed against, or exemption from tax granted to, any taxpayer or forms of income specified herein is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such clause, sentence, section or part of this chapter so found and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of the legislative authority of the Municipality that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included in this chapter.

#### **194.99 VIOLATIONS; PENALTY**

(A) Except as provided in division (B) of this section, whoever violates Section 194.15 of this Chapter, division (A) of Section 194.14 of this Chapter, or Section

194.051 of this Chapter by failing to remit municipal income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars (\$1,000) or imprisonment for a term of up to six months, or both. In addition, the violation is punishable by dismissal from office or discharge from employment, or both.

(B) Any person who discloses information received from the Internal Revenue Service in violation of Internal Revenue Code Section 7213(a), Section 7213A, or Section 7431 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than five thousand dollars (\$5,000) plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. In addition, the violation is punishable by dismissal from office or discharge from employment, or both.

(C) Each instance of access or disclosure in violation of division (A) of Section 194.14 of this Chapter constitutes a separate offense.

(D) Whoever violates any provision of this Chapter for which violation no penalty is otherwise provided, is guilty of a misdemeanor of the first degree. By way of an illustrative enumeration, violations of this Chapter shall include but not be limited to the following acts, conduct, and/or omissions:

- (1) Fail, neglect, or refuse to make any return or declaration required by this Chapter; or
- (2) Knowingly make any incomplete return; or
- (3) Willfully fail, neglect, or refuse to pay the tax, penalties, and interest, or any combination thereof, imposed by this Chapter; or
- (4) Cause to not be remitted the city income tax withheld from qualifying wages of employees to the Municipality municipal corporation as required by Section 194.051; or
- (5) Neglect or refuse to withhold or remit municipal income tax from employees; or
- (6) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his or her books, records, papers, federal and state income tax returns, or any documentation relating to the income or net profits of a taxpayer; or
- (7) Fail to appear before the Tax Administrator and to produce his or her books, records, papers, federal and state income tax returns, or any documentation relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator; or

- (8) Refuse to disclose to the Tax Administrator any information with respect to such person's income or net profits, or in the case of a person responsible for maintaining information relating to his or her employers' income or net profits, such person's employer's income or net profits; or
- (9) Fail to comply with the provisions of this chapter or any order or subpoena of the Tax Administrator; or
- (10) To avoid imposition or collection of municipal income tax, willfully give to an employer or prospective employer false information as to his or her true name, correct Social Security number and residence address, or willfully fail to promptly notify an employer or a prospective employer of any change in residence address and date thereof; or
- (11) Fail, as an employer, agent of an employer, or other payer, to maintain proper records of employees residence addresses, total qualifying wages paid and municipal tax withheld, or to knowingly give the Tax Administrator false information; or
- (12) Willfully fail, neglect, or refuse to make any payment of estimated municipal income tax for any taxable year or any part of any taxable year in accordance with this Chapter; or
- (13) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties, or interest imposed by this Chapter.
- (14) For purposes of this section, any violation that does not specify a culpable mental state or intent, shall be one of strict liability and no culpable mental state or intent shall be required for a person to be guilty of that violation.
- (15) For purposes of this section, the term "person" shall, in addition to the meaning prescribed in Section 194.03, include in the case of a corporation, association, pass-through entity or unincorporated business entity not having any resident owner or officer within the city, any employee or agent of such corporation, association, pass-through entity, or unincorporated business entity who has control or supervision over or is charged with the responsibility of filing the municipal income tax returns and making the payments of the municipal income tax as required by this Chapter.

(Source: Ohio Revised Code 718.99)



November 13, 2015

Findlay City Council  
318 Dorney Plaza  
Findlay, Ohio 45840

Attention: James P. Slough, President

**RE: Amendment to the Proposed Findlay Zoning Code Changes**

Honorable Members of Council:

Hancock Regional Planning Commission submits the following amendment to Ordinance 2015-098. The amendment corrects wording in the billboard section from "either" to "same". This is in reference to the method of measuring the required distance between billboards.

**4. Required distance between billboard signs**

Locations for off premise signs shall be spaced no closer than 500 feet apart on the ~~same-either~~ side of a street right of way.

**6. Distance between Digital Billboards**

- a. Digital Billboard or non-digital billboards shall not be placed within 1,000 feet of another Digital Billboard or non-digital billboard on the ~~same-either~~ side of a roadway.
- b. Digital billboards shall not be placed within 500 feet of another non-digital billboard on the ~~same-either~~ side of a roadway.

Sincerely,

Matt Cordonnier, Director  
Hancock Regional Planning Commission

# FINDLAY WORC STATS SUMMARY SHEET - 2015

UPDATED: 11/13/2015

NOTE: THE WORC CLOSINGS (\*) = 7 DAYS EACH WEEK FOR 6 DIFFERENT WEEKS = 42 DAYS.

COURT	CATEGORY	JAN	* FEB	(FEMALE) MARCH	* APRIL	MAY	* JUNE	JULY	* AUG.	SEPT.	(FEMALE) OCT.	* NOV.	* DEC.	Y.T.D. TOTALS
Findlay Muni Court	CITY OF FINDLAY ORDINANCE CASES - DAYS SERVED (COD)	74	104	281	189	133	72	58	53	125	87			1,107
	STATE CODE CASES - DAYS SERVED (ORC)	167	93	283	190	206	83	76	77	129	125			1,409
	TOTAL DAYS SERVED (FMC) (COD + ORC)	241	197	524	359	339	165	115	110	254	222			2,516
	NO - SHOWS	7	3	10	11	7	5	6	3	8	9			69
	DECLINED	0	2	5	3	1	1	1	0	1	2			16
	RESCHEDULED	4	3	7	9	10	2	5	3	10	7			60
	RELEASED: SUCCESSFUL / TIME COMPLETED	11	11	27	14	17	8	7	6	9	10			120
	RELEASED: UNSUCCESSFUL / FAILED	1	1	3	1	0	1	0	0	0	1			8
	RELEASED: SUCCESSFUL / EARLY RELEASED BY COURT	0	0	2	0	0	1	0	0	0	0			3
	RELEASED: FURLOUGHED	0	5	3	12	0	3	0	4	8	5			38
Hancock Co. Common Pleas Court	STATE CODE CASES - DAYS SERVED (ORC)	40	53	45	61	71	20	34	26	42	0			392
	TOTAL DAYS SERVED (HCCP) (COD + ORC)	40	53	45	61	71	20	34	26	42	0			392
	NO - SHOWS	0	0	0	0	0	1	0	0	0	0			1
	DECLINED	0	0	0	0	0	0	0	0	1	0			1
	RESCHEDULED	0	0	0	0	0	0	0	0	0	0			0
	RELEASED: SUCCESSFUL / TIME COMPLETED	2	2	2	2	2	2	2	0	2	0			16
	RELEASED: UNSUCCESSFUL / FAILED	0	0	0	0	0	1	0	0	0	0			1
	RELEASED: SUCCESSFUL / EARLY RELEASED BY COURT	0	0	0	0	0	0	0	0	0	0			0
	RELEASED: FURLOUGHED	0	1	0	2	0	0	0	2	1	0			8
	Hancock Co. Juvenile Court	STATE CODE CASES - DAYS SERVED (COD)	0	0	0	0	0	0	0	15	0	0		
TOTAL DAYS SERVED (HCJC) (COD + ORC)		0	0	0	0	0	0	0	15	0	0			15
NO - SHOWS		0	0	0	0	0	0	0	0	0	0			0
DECLINED		0	0	0	0	0	0	0	0	0	0			0
RESCHEDULED		0	0	0	0	0	0	0	0	0	0			0
RELEASED: SUCCESSFUL / TIME COMPLETED		0	0	0	0	0	0	0	1	0	0			1
RELEASED: UNSUCCESSFUL / FAILED		0	0	0	0	0	0	0	0	0	0			0
RELEASED: SUCCESSFUL / EARLY RELEASED BY COURT		0	0	0	0	0	0	0	0	0	0			0
RELEASED: FURLOUGHED		0	0	0	0	0	0	0	0	0	0			0
OTHER - Upper Sandusky Muni Court		STATE CODE CASES - DAYS SERVED (ORC)	10	0	0	10	20	10	26	9	29	16		
	TOTAL DAYS SERVED (OTHER) (COD + ORC)	10	0	0	10	20	10	26	9	29	16			131
	NO - SHOWS	0	0	0	0	0	0	1	0	0	1			2
	DECLINED	0	0	0	0	0	0	0	0	0	0			0
	RESCHEDULED	0	0	0	0	0	0	0	0	0	0			0
	RELEASED: SUCCESSFUL / TIME COMPLETED	1	0	0	1	2	1	1	1	0	1			8
	RELEASED: UNSUCCESSFUL / FAILED	0	0	0	0	0	0	0	0	0	0			0
	RELEASED: SUCCESSFUL / EARLY RELEASED BY COURT	0	0	0	0	0	0	0	0	0	0			0
	RELEASED: FURLOUGHED	0	0	0	0	0	0	0	0	1	0			1
	Henry Co. Common Pleas Court	STATE CODE CASES - DAYS SERVED (ORC)	0	0	0	0	0	0	0	16	0	0		
TOTAL DAYS SERVED (HCCP) (COD + ORC)		0	0	0	0	0	0	0	16	0	0			16
NO - SHOWS		0	0	0	0	0	0	0	0	0	0			0
DECLINED		0	0	0	0	0	0	0	0	0	0			0
RESCHEDULED		0	0	0	0	0	0	0	0	0	0			0
RELEASED: SUCCESSFUL / TIME COMPLETED		0	0	0	0	0	0	0	0	0	0			0
RELEASED: UNSUCCESSFUL / FAILED		0	0	0	0	0	0	0	0	0	0			0
RELEASED: SUCCESSFUL / EARLY RELEASED BY COURT		0	0	0	0	0	0	0	0	0	0			0
RELEASED: FURLOUGHED		0	0	0	0	0	0	0	0	1	0			1
<b>TOTALS (ALL COURTS COMBINED)</b>														
TOTAL DAYS SERVED (ALL COURTS)		291	250	589	430	430	185	177	160	341	237			3,070
TOTAL RESIDENTS BOOKED IN (TO START SERVING TIME)		26	9	37	32	32	5	15	9	20	17			202
TOTAL NO - SHOWS (ALL COURTS)		7	3	10	11	7	6	7	3	8	10			72
TOTAL DECLINED (ALL COURTS)		0	2	5	3	1	1	1	0	2	2			17
TOTAL RESCHEDULED (ALL COURTS)		4	3	7	9	10	2	5	3	10	7			60
TOTAL # OF RELEASES:		15	20	37	32	21	17	10	14	20	17			203
TOTAL RELEASED-SUCCESSFUL/TIME COMPLETED (ALL COURTS)		14	13	29	17	21	11	10	8	11	11			145
TOTAL RELEASED-UNSUCCESSFUL / FAILED (ALL COURTS)		1	1	3	1	0	2	0	0	0	1			9
TOTAL RELEASED: SUCCESSFUL/EARLY RELEASE (ALL COURTS)		0	0	2	0	0	1	0	0	0	0			3
TOTAL RELEASED: FURLOUGHED (ALL COURTS)		0	6	3	14	0	3	0	6	9	5			46
AVERAGE DAILY COUNT		10.45	9.68	20.08	15.00	15.16	5.97	6.45	5.58	12.37	8.58			11.04

<b>FINANCIALS</b>														
EXPENSES (FROM OTHER SHEET)	\$12,808.57	\$34,522.97	\$30,015.74	\$27,133.89	\$27,550.70	\$26,803.16	\$28,030.79	\$21,458.74	\$58,280.78	\$20,314.37				\$284,717.85
CHARGE STATISTICS	\$12,210.00	\$1,525.00	\$15,090.00	\$10,875.00	\$18,845.00	-\$3,785.00	\$6,955.00	\$1,525.00	\$9,525.00	\$5,905.00				\$77,670.00
PAYMENT STATISTICS	\$6,850.00	\$6,254.00	\$14,827.00	\$11,344.00	\$9,570.00	\$4,140.00	\$5,380.00	\$3,330.00	\$9,065.00	\$5,788.00				\$76,648.00
SECURUS PAY PHONE COMMISSIONS	\$3.50	\$24.30	\$4.80	\$15.30	\$3.60	\$5.40	\$3.50	\$0.00	\$0.00	\$4.80				\$65.10
OUTSTANDING ACCOUNTS	\$2,357.00	\$2,357.00	\$2,357.00	\$2,517.00	\$2,702.00	\$2,702.00	\$2,702.00	\$2,542.00	\$2,542.00	\$2,542.00				\$2,542.00



# FINDLAY WORC FINANCIAL ANALYSIS

JANUARY 01, 2015 THRU OCTOBER 31, 2015

**PLEASE NOTE: THE WORC WILL CLOSE FOR 7 DAYS - FOR 6 DIFFERENT WEEKS = 42 DAYS THROUGHOUT THE YEAR.**

1	FiMC cases	Findlay City Ordinance cases, days served=	1107
2	FiMC cases	State Code cases, days served =	1409
3	FiMC cases	Total days served (combined City and State) =	2516

4	<u>Other Courts using WORC</u>	<u>Days Served</u>	<u>Additional Income to date</u>
	Fostoria Municipal Court	0	\$0.00
	Hancock County Common Pleas Court	392	\$9,800.00
	Hancock County Juvenile Court	15	\$375.00
	Upper Sandusky Municipal Court	131	\$3,275.00
	Henry County Common Pleas Court	16	\$400.00
	Fremont Municipal Court	0	\$0.00
		<hr/>	
	Other Courts Usage Total Days:	554	Total Additional Income: \$13,850.00

5 Hancock Co. Justice Center Cost: 1107 City Ordinance case days served x \$84 / day saved by  
not serving time at the Justice Center = \$92,988.00

6 Total fees collected at \$25 / day from all residents = \$76,750.00

7 Outstanding fees = \$2,542.00 (16 accounts)

8 Expenses = \$284,717.65

9 Charge Statistics = \$77,670.00 ( charged upon entry for full stay) (JUNE MAY SHOW 0.00 CHARGE DUE TO CHARGE RECEIVED A CREDIT DUE TO FURLOUGH OR REFUNDS DUE TO EARLY RELEASE REFUNDS - THESE CREDITS ARE SUBTRACTED FROM THE BILLED AMOUNT).

10 Payment Statistics = \$76,648.00 ( this amount may be larger than the Charge Statistics at times, due to the fact that residents are charged upon entry for their full stay - i.e.: charged in May but made payments in following months). (This also includes Reimbursables).

11 Net Expense = \$208,069.65  
(Expenses - Payments)

12 Program Savings: Net vs. Justice Center cost = (\$115,081.65) \*  
(Justice Center Cost - Net Expense)

13 Commissions Received from Securus Pay Phones = \$65.10

\*\*\* All information in this document has been tallied due to errors occurring in the WORC computer program.

\* Programs savings does not account for factors associated with continued employment of participants.



# Office of the Mayor

Lydia L. Mihalik

318 Dorney Plaza, Room 310

Findlay, OH 45840

Telephone: 419-424-7137 • Fax: 419-424-7245

[www.findlayohio.com](http://www.findlayohio.com)

Paul E. Schmelzer, P.E., P.S.  
Service-Safety Director

November 9, 2015

Honorable City Council  
Findlay, OH 45840

RE: Health Department Merger

Dear Council Members:

As you are aware, we continue efforts to combine the City and County Health Departments. The new Hancock General Health District, will operate under the same accounting rules as the existing County Health Department. The Health District will maintain a carry-forward balance annually for operations. The carry-forward is contractually obligated under the combination agreement signed earlier this year.

The amount is calculated by taking the year end carry-forward from the County Health Department and calculating the City's share based on 57.5% of the total balance. The percentages were based on population.

I had estimated earlier in the year that the City's responsibility would be around \$500,000. Based on projected year end County Health Department fund balance, the City's share would be \$551,000. The City has already placed \$86,250 into a project to help cover costs related to the combination. I am requesting legislation in the amount of \$550,000 to be referred to appropriations.

This amount will be transferred into the current project and submitted to the County before year end so that they are prepared for 2016. I am pleased with the progress made on the combination project. The new Board, along with Will McHugh, have been meeting regularly and both the City and County staff have worked hard on the implementation plan. I am confident that our community, and the County as a whole, will benefit significantly from this combined effort in the years to come.

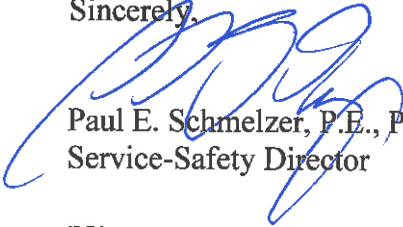
FROM:	General Fund	\$550,000	
TO:	Health Department Merger Project #31947200		\$550,000

Future appropriations to the Health Department will be done per contract as part of the normal budget operation. We are planning on approximately \$360,000 for next year's budget.

Please give this a reading and refer to appropriations. Once the final year end numbers are determined with regard to inventory, we will complete a financial summary for Council. I will invite Will McHugh to the appropriation meeting and the subsequent Council meeting so he can address any questions you have regarding our vision for the General Health District.

Please feel free to contact me with any questions.

Sincerely,



Paul E. Schmelzer, P.E., P.S.  
Service-Safety Director

pc:

Don Rasmussen

Jim Staschiak

Charity Rauschenburg

Will McHugh

**COMMITTEE REPORT**

**THE CITY COUNCIL OF THE CITY OF FINDLAY, OHIO**

The **APPROPRIATIONS COMMITTEE** to whom was referred a request from the City Auditor to discuss 2016 life insurance rates.

We recommend *Pass the Information on to the Director of H.R. for Consideration.*

Aye  Nay *R. Ronald Monday*  
R. Ronald Monday, Chairman

Aye  Nay *Thomas H. Klein* *Second*  
Tom Klein

Aye  Nay *Robert Nichols*  
Robert Nichols

Aye  Nay *Grant Russel* *Motion*  
Grant Russel

Aye  Nay *Anne Spence*  
Anne Spence

Aye  Nay *ABSENT*  
Randy VanDyne

**APPROPRIATIONS COMMITTEE**

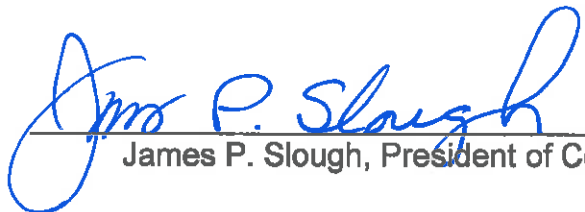
**DATE: November 10, 2015**

**LEGISLATION \_\_\_\_\_**

**COMMITTEE REPORT**

**THE CITY COUNCIL OF THE CITY OF FINDLAY, OHIO**

A **COMMITTEE OF THE WHOLE** meeting was held on Tuesday, November 10, 2015, to discuss amendments to the Findlay Zoning Code.

  
James P. Slough, President of Council

**COMMITTEE OF THE WHOLE**

**DATED: November 10, 2015**

**COMMITTEE REPORT**

**THE CITY COUNCIL OF THE CITY OF FINDLAY, OHIO**

The **PLANNING & ZONING COMMITTEE** to whom was referred a request from Daniel Monday to vacate the six feet (6') of right-of-way at 401 Oakland Avenue.

We recommend

*APPROVE AS REQUESTED*

PUBLIC HEARING:

Aye  Nay *Grant Russel* *MOTION*  
Grant Russel, Chairman

Aye  Nay *[Signature]*  
John Harrington

Aye  Nay *Jim Niemeyer* *SECOND*  
Jim Niemeyer

Aye  Nay *ABSENT*  
Tom Shindledecker

Aye  Nay *[Signature]*  
Randy VanDyne

**PLANNING & ZONING COMMITTEE**

LEGISLATION: \_\_\_\_\_

DATED: November 12, 2015

**FINDLAY CITY COUNCIL  
CARRY-OVER LEGISLATION  
November 17, 2015**

**ORDINANCE NO. 2015-093** (*601 N Main St rezone*)

**third reading**

AN ORDINANCE AMENDING CHAPTER 1100 ET SEQ OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO, KNOWN AS THE ZONING CODE BY REZONING THE FOLLOWING DESCRIBED PROPERTY (REFERRED TO AS 601 NORTH MAIN STREET REZONE) WHICH PREVIOUSLY WAS ZONED "C-2 GENERAL COMMERCIAL" TO "R-4 MULTI-FAMILY".

**ORDINANCE NO. 2015-094** (*301 & 305 E Lima Ave rezone*)

**third reading**

AN ORDINANCE AMENDING CHAPTER 1100 ET SEQ OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO, KNOWN AS THE ZONING CODE BY REZONING THE FOLLOWING DESCRIBED PROPERTY (REFERRED TO AS 301 AND 305 EAST LIMA STREET REZONE) WHICH PREVIOUSLY WAS ZONED "R-2 SINGLE FAMILY" TO "M-2 MULTI-FAMILY".

**ORDINANCE NO. 2015-096** (*W.O.R.C. Program contract staffing*)

**third reading**

AN ORDINANCE TRANSFERRING FUNDS, APPROPRIATING FUNDS, AND DECLARING AN EMERGENCY.

**ORDINANCE NO. 2015-097** (*Municipal Building network rewiring*)

**second reading**

AN ORDINANCE APPROPRIATING FUNDS AND DECLARING AN EMERGENCY.

**ORDINANCE NO. 2015-098** (*zoning code*)

**second reading**

AN ORDINANCE REPEALING THE CURRENT ZONING CODE, CHAPTER 1101 ET SEQ OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO, AND IN ITS PLACE, ENACTING A NEW CHAPTER 1101 ET SEQ OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO; TO BE KNOWN AS "CITY OF FINDLAY ZONING ORDINANCE"; ADOPTING, APPROVING, AND INCORPORATING THE CURRENT ZONING MAP, ALONG WITH THE ENTIRE TEXT OF NEW CHAPTER 1101 ET SEQ OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY, OHIO AS IF FULLY REWRITTEN HEREIN.

# City of Findlay

## Office of the Director of Law

318 Dorney Plaza, Room 310  
Findlay, OH 45840  
Telephone: 419-429-7338 • Fax: 419-424-7245

**Donald J. Rasmussen**  
Director of Law

NOVEMBER 17, 2015

THE FOLLOWING IS THE NEW LEGISLATION TO BE PRESENTED TO THE CITY COUNCIL OF THE CITY OF FINDLAY, OHIO, AT THE TUESDAY, NOVEMBER 17, 2015 MEETING.

### **ORDINANCES:**

- 2015-100 AN ORDINANCE ESTABLISHING JOB CLASSIFICATIONS, PAY RANGES, SALARY SCHEDULES AND OTHER MATTERS THAT MAY AFFECT PAY, FOR ALL NON-ELECTED OFFICERS AND EMPLOYEES OF THE CITY OF FINDLAY, OHIO, AN REPEALING ORDINANCE NO. 2015-007 AND ALL OTHER ORDINANCES AND/OR PARTS OF ORDINANCES IN CONFLICT HEREWITH, AND DECLARING AN EMERGENCY.
- 2015-101 AN ORDINANCE ENACTING CHAPTER 194 OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY ENTITLED "CHAPTER 194, INCOME TAX.
- 2015-102 AN ORDINANCE AUTHORIZING THE MAYOR OF THE CITY OF FINDLAY, OHIO, TO ENTER INTO A THREE (3) YEAR CONTRACT WITH THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS, LOCAL 381, AFL-CIO, EFFECTIVE JANUARY 1, 2016, EXPIRING DECEMBER 31, 2018, AND DECLARING AN EMERGENCY.
- 2015-103 AN ORDINANCE VACATING A CERTAIN PORTION OF RIGHT-OF-WAY (HEREINAFTER REFERED TO AS 401 OAKLAND AVENUE VACATION) IN THE CITY OF FINDLAY, OHIO.
- 2015-104 AN ORDINANCE APPROPRIATING FUNDS AND DECLARING AN EMERGENCY.



**ORDINANCE NO. 2015-100**

**AN ORDINANCE ESTABLISHING JOB CLASSIFICATIONS, PAY RANGES, SALARY SCHEDULES AND OTHER MATTERS THAT MAY AFFECT PAY, FOR ALL NON-ELECTED OFFICERS AND EMPLOYEES OF THE CITY OF FINDLAY, OHIO, AND REPEALING ORDINANCE NO. 2015-007 AND ALL OTHER ORDINANCES AND/OR PARTS OF ORDINANCES IN CONFLICT HEREWITH, AND DECLARING AN EMERGENCY.**

BE IT ORDAINED by the Council of the City of Findlay, State of Ohio, two-thirds (2/3) of all members elected thereto concurring:

**SECTION 1: REPEAL**

That Ordinance No 2015-007 and all other Ordinances and/or parts of Ordinances in conflict herewith be repealed and Ordinance No. 2015-100 is hereby enacted establishing Job Classifications, Pay Ranges, Salary Schedules and other matters that may affect pay for all non-elected officers and employees of the City of Findlay, Ohio.

**SECTION 2: UNCLASSIFIED SERVICE OF CIVIL SERVICE**

The unclassified service of the civil service of the City shall include:

- A. All officers elected by the people.
- B. All directors or heads of departments.
- C. All officers and members of boards and commissions whose appointment is subject to concurrence by Council.
- D. One administrative assistant to each elective officer and the various directors or heads of departments, the Deputy Auditor and one secretary and one assistant or clerk for each board or commission appointed by the Mayor.
- E. The City Clerk.
- F. The legal assistants to the Law Director.
- G. Bailiffs, constables, clerks of court and deputy clerks of court, official stenographers, and other employees of courts.
- H. Physicians, nurses, engineers, veterinarians, and surveyors, or other comparable professions which require licensing under the laws of the State of Ohio.
- I. Those employees whose job duties require, as essential qualifications over and above technical competency requirements, a high degree of trust, confidence, reliance, integrity or fidelity and who perform non-ministerial, discretionary duties in the department heads place and stead.

**SECTION 3: CLASSIFIED SERVICE OF CIVIL SERVICE**

- A. The classified service shall comprise all positions not specifically included in Section 2, above.

- B. In all examinations for positions in the classified service requiring applicants to be state licensed or certified, or requiring peculiar and exceptional qualifications of a scientific, managerial, semiprofessional, or educational character, prior residence within the City shall not be required for entrance to the examinations, but on appointment, the persons shall be required to comply with the residency provisions provided herein.

**SECTION 4: RESIDENCY PROVISION**

- A. Pursuant to Ohio Revised Code 9.481(2) (b), the City requires any individual employed by the City of Findlay as a condition of employment, to reside in either Hancock County, or in any county adjacent to Hancock County in the State of Ohio. The only exceptions to this residency requirement are elected officials who are required to live in the City of Findlay, as well as those employees appointed under the provisions of Ohio Revised Code, which require residency in the City.
- B. Elected officials and the Service-Safety Director have the authority to grant temporary exceptions to the residency requirement upon request of employees that fall under their appointing authority

**SECTION 5: EXECUTIVE, ADMINISTRATIVE, PROFESSIONAL, AND COMPUTER JOB CLASSIFICATIONS AND RANGES FOR BIWEEKLY SALARIES**

That from and after January 03, 2016, the following job classifications of the various non-elected officers and employees of the City of Findlay, Ohio shall be declared as Executive, Administrative, Professional or Computer positions under provisions of the Fair Labor Standards Act and guidelines provided by the U.S. Department of Labor. These job classifications shall be exempted from the payment of overtime, and shall be paid a bi-weekly salary as provided by law. These job classifications and biweekly pay amounts are to be used by full-time employees only, as defined in Section 12.

<u>JOB CLASSIFICATION</u>	<u>BIWEEKLY PAY</u>	
	<u>MINIMUM</u>	<u>MAXIMUM</u>
Airport Manager.....	\$1,812.80	\$2,912.00
Assistant City Engineer.....	\$2,344.00	\$3,248.00
Assistant Fire Chief.....	\$2,285.60	\$3,375.20
City Clerk.....	\$1,900.00	\$3,016.00
City Engineer.....	\$2,626.40	\$3,609.60
Clerk of Municipal Court.....	\$1,900.00	\$3,375.20
Computer Programmer Analyst	\$1,812.80	\$2,912.00
Computer Services Manager.....	\$2,626.40	\$3,609.60
Deputy City Auditor.....	\$2,303.20	\$4,000.00
Engineer (EIT).....	\$1,812.80	\$2,912.00
Engineer Project Manager.....	\$1,812.80	\$2,912.00
Fire Chief.....	\$2,626.40	\$3,712.80
Flood Plain/Zoning Supervisor.....	\$1,812.80	\$2,912.00
Human Resources Director.....	\$2,303.20	\$4000.00
Income Tax Administrator.....	\$2,285.60	\$3,375.20
Police Captain.....	\$2,285.60	\$3,375.20
Police Chief.....	\$2,627.20	\$3,712.80
Professional Civil Engineer.....	\$2,142.00	\$2,932.00
Professional Surveyor.....	\$1,859.20	\$2,706.40
Project Coordinator.....	\$1,440.00	\$2,824.00
Public Works Superintendent.....	\$2,285.60	\$3,375.20
Public Works Supervisor.....	\$1,812.80	\$2,912.00
Recreation Administrative Supervisor.....	\$1,812.80	\$2,912.00
Rec., Marketing & Facilities Supt.....	\$2,285.60	\$3,375.20
Service-Safety Director.....	\$2,970.40	\$6,000.00
Sewer Maintenance Supervisor.....	\$1,812.80	\$2,912.00
Traffic Signal Supervisor.....	\$1,812.80	\$2,912.00

Utilities Billing Supervisor.....	\$1,812.80	\$2,912.00
Wastewater Treatment Supervisor.....	\$1,812.80	\$2,912.00
Water Distribution Supervisor.....	\$1,812.80	\$2,912.00
Water Pollution Control Supt.....	\$2,285.60	\$3,375.20
Water Treatment Plant Supt.....	\$2,285.60	\$3,375.20
Water Treatment Supervisor.....	\$1,812.80	\$2,912.00
W.O.R.C. Coordinator.....	\$1,440.00	\$2,824.00

**SECTION 6: EXCEPTED PAY RANGES**

That from and after January 3, 2016 the following job classifications and salaries are hereby established as an exception to all other pay ranges outlined in this ordinance.

<u>JOB CLASSIFICATION</u>	<u>BIWEEKLY PAY</u>
Assistant Director of Law I.....	\$1,963.33
Assistant Director of Law II.....	\$1,809.11
Assistant Director of Law III.....	\$1,661.69
Assistant Director of Law IV.....	\$1,508.66
Member – Civil Service Commission.....	\$180.42

**SECTION 7: OVERTIME ELIGIBLE EMPLOYEE CLASSIFICATIONS PAID WITHIN A RANGE OF HOURLY RATES**

That from and after January 3, 2016 the following job classifications of the various non-elected officers and employees of the City of Findlay, Ohio, shall be declared as overtime eligible positions pursuant to Section 15 herein. These job classifications are to be used for part-time and full-time employees as defined in Section 12.

<u>JOB CLASSIFICATION</u>	<u>HOURLY RATES</u>	
	<u>MINIMUM</u>	<u>MAXIMUM</u>
Computer Help Desk Technician (Part-Time).....	\$11.00	\$15.00
Computer Network Specialist I.....	\$20.64	\$33.44
Computer Network Specialist II.....	\$21.63	\$36.69

**SECTION 8: HOURLY JOB CLASSIFICATIONS AND PAY RANGES**

That from and after January 3, 2016, the following hourly job classifications and pay ranges of the various non-elected officers and employees of the City of Findlay, Ohio, shall be as follows:

Employees hired on or before August 21, 2003 shall be placed in a pay range which begins with a zero (0). Those hired after August 21, 2003 shall be placed in a pay range that begins with a nine (9). Seasonal or temporary employees will be placed in a pay range that begins with an eight (8).

<u>JOB CLASSIFICATIONS</u>	<u>PAY RANGE</u>
----------------------------	------------------

These job classifications and pay ranges are to be used for full-time and part-time employees as defined in Section 12. The employees in these classifications shall be paid on an hourly basis as provided by law and shall be eligible for overtime pursuant to Section 15 herein.

Account Clerk I .....	0130	9130
Account Clerk II .....	0140	9140
Account Clerk III .....	0150	9150
Account Clerk IV .....	0160	9160
Administrative Assistant I.....	0120	9120
Administrative Assistant II.....	0140	9140

Administrative Assistant III.....	.0150	9150
Administrative Assistant IV .....	.0160	9160
Airport Worker I.....	.0130	9130
Airport Worker II.....	.0140	9140
Airport Worker III.....	.0160	9160
Assistant Recreation Supervisor .....	.0160	9160
Assistant Utilities Billing Supervisor.....	.0160	9160
Building & Grounds Maintenance Tech.....	.0160	9160
Building & Ice Maintenance Tech.....	.0130	9130
Building Maintenance Tech .....	.0150	9150
City Forester .....	.0180	9180
Clerk I .....	.0080	9080
Clerk II .....	.0110	9110
Clerk III .....	.0120	9120
Clerk IV .....	.0140	9140
Clerk-Civil Service Commission/Engineering .....	.0150	9150
Code Enforcement Coordinator .....	.0120	9120
Chief Construction Inspector .....	.0190	9190
Construction Inspector I.....	.0160	9160
Construction Inspector II.....	.0170	9170
Construction Inspector III.....	.0180	9180
Custodial/Maintenance Worker .....	.0030	9030
Custodial Worker I .....	.0050	9050
Custodial Worker II .....	.0070	9070
Customer Service/Field Representative .....	.0005	9005
Graduate Engineer .....	.0170	9170
Engineering Technician .....	.0180	9180
Fleet Maintenance Manager.....	.0120	9120
CAD I .....	.0110	9110
CAD II .....	.0130	9130
Engineering Tech I.....	.0150	9150
Engineering Tech II.....	.0170	9170
Facility Coordinator.....	.0030	9030
Firefighter (Part-time Only .....	N/A	9070, 9080,9090,9100,9110
Groundskeeper .....	.0090	9090
MS4 Coordinator.....	.0170	9170
Operations/Scheduler .....	.0160	9160
Public Maintenance Mechanic I.....	.0140	9140
Public Maintenance Mechanic II.....	.0160	9160
Public Maintenance Mechanic III.....	.0180	9180
Public Works Maintenance Worker I .....	.0110	9110
Public Works Maintenance Worker II .....	.0120	9120
Public Works Maintenance Worker III .....	.0130	9130
Public Works Maintenance Worker IV.....	.0140	9140
Public Works Maintenance Worker V.....	.0150	9150
Public Works Maintenance Worker VI.....	.0160	9160
Public Works Cemetery Foreman.....	.0170	9170
Public Works Foreman .....	.0190	9190
Parking Enforcement Officer .....	.0110	9110
Payroll Clerk .....	.0130	9130
Records Administrator I .....	.0150	9150
Records Administrator II .....	.0170	9170
Recreation Activities Coordinator .....	.0090	9090
Secretary I .....	.0120	9120
Secretary II .....	.0140	9140
Secretary III .....	.0150	9150
Security Officer .....	.0031	9031
Sign Maintenance Supervisor.....	.0190	9190

Surveyor Technician I .....	.0120	9120
Surveyor Technician II .....	.0140	9140
Surveyor I, SIT .....	.0160	9160
Surveyor II, Intern .....	.0180	9180
Tax Administrator Agent I .....	.0120	9120
Tax Administrator Agent II .....	.0130	9130
Traffic Signal Electrician I .....	.0160	9160
Traffic Signal Electrician II .....	.0180	9180
Traffic Signal Electrician III .....	.0190	9190
Traffic Signal Electrician Assistant I .....	.0120	9120
Traffic Signal Electrician Assistant II .....	.0140	9140
Truck Driver I .....	.0110	9110
Truck Driver II .....	.0120	9120
Utilities Billing Clerk I .....	.0110	9110
Utilities Billing Clerk II .....	.0120	9120
Water Meter Maintenance Worker.....	.0130	9130
Water Meter Reader I .....	.0120	9120
Water Meter Reader II .....	.0140	9140
Class II License .....	.0142	N/A
Class III License .....	.0143	N/A
Welder .....	.0160	9160
Zoning/Building Inspector .....	.0160	9160
Zoning Coordinator .....	.0160	9160

TEMPORARY JOB CLASSIFICATIONS

PAY RANGE

These job classifications and pay ranges are to be used for temporary and seasonal employees as defined in Section 12. Overtime eligibility shall be determined pursuant to Section 15 herein and under the applicable provisions of the Fair Labor Standards Act.

Assistant Pool Manager .....	8100
Concession Stand Attendant .....	8010
Concession Stand Supervisor .....	8020, 8030
Facility Manager/Diamond/Pool/CUBE.....	8130
Ice Rink Shift Manager .....	8120
Playground Supervisor I .....	8010
Playground Supervisor II .....	8020
Playground Tennis Instructor.....	8010
Playground Activities Coordinator .....	8090
Playground Director .....	8100
Park Manager .....	8130
Pool Manager (First Year) .....	8110
Pool Manager (Second Year) .....	8120
Pool Manager (Three Years or More).....	8130
Head Guard .....	8040
Pool Lifeguard.....	8020, 8030, 8040
Front Desk Attendants .....	8010
School Police .....	8010, 8020
Skate Guard/Rental .....	8010, 8020, 8030
Skating Instructor .....	8080, 8090
Skate Pro .....	8100
Clerk/Typist I .....	8080
Clerk/Typist II .....	8090
Engineering Aid I .....	8070
Engineering Aid II .....	8090
Temporary Support Staff .....	8020, 8040, 8060

**SECTION 9: LICENSE STIPEND**

- A. Employees who are in the following classifications will be paid an annual license stipend upon providing proof of the license level obtained: Sewer Maintenance Supervisor, Water Treatment Superintendent, Water Pollution Control Superintendent, Water Distribution Supervisor, Water Treatment Supervisor, and Wastewater Treatment Supervisor. The following license stipend amounts will be paid in the first pay period in July of each year to active employees:

Class I License	\$250.00
Class II License	\$500.00
Class III License	\$750.00
Class IV License	\$1,000.00

**SECTION 10: PAY RANGES EFFECTIVE JANUARY 3, 2016**

- A. That the following pay ranges are hereby established for the non-elected officials and employees of the City of Findlay, Ohio, and all of said non-elected officials and employees shall be paid hourly on a bi-weekly basis, as provided by law, except as noted in Sections 5, 6 and 7.

Completed Years of Service	0	1 - 2	3 - 4	5 - 6	7	8 Or more
Pay Range	A	B	C	D	E	F
0005	8.26	9.01	9.36	9.83	10.23	10.74
0010	9.24	10.10	10.57	11.12	11.62	12.20
0020	9.68	10.57	11.12	11.62	12.20	12.71
0021	8.90	8.90	8.90	8.90	8.90	8.90
0022	9.88	9.88	9.88	9.88	9.88	9.88
0030	10.08	11.12	11.62	12.20	12.71	13.36
0031	10.71	11.68	12.14	12.75	13.26	13.92
0032	10.51	10.51	10.51	10.51	10.51	10.51
0035	10.90	11.62	12.20	12.71	13.36	13.88
0040	11.59	12.71	13.31	13.88	14.54	15.20
0050	12.14	13.31	13.88	14.54	15.20	15.85
0060	12.67	13.88	14.54	15.20	15.85	16.61
0070	13.23	14.54	15.20	15.85	16.61	17.31
0080	13.86	15.20	15.85	16.61	17.31	18.07
0090	14.47	15.85	16.61	17.31	18.07	18.97
0100	15.10	16.61	17.31	18.07	18.97	19.77
0110	15.82	17.31	18.07	18.97	19.77	20.71
0120	16.46	18.07	18.97	19.77	20.71	21.64
0125	16.82	18.53	19.34	20.26	21.18	22.15
0130	17.21	18.97	19.77	20.71	21.64	22.68
0140	18.05	19.77	20.71	21.64	22.68	23.72
0141	18.81	20.71	21.64	22.68	23.72	23.72
0142	19.71	21.64	22.68	23.72	23.72	23.72
0143	20.63	22.68	23.72	23.72	23.72	23.72
0150	18.81	20.71	21.64	22.68	23.72	24.84
0151	19.71	21.64	22.68	23.72	24.84	24.84

0160	19.71	21.64	22.68	23.72	24.84	26.05
0161	20.63	22.68	23.72	24.84	26.05	26.55
0162	21.59	23.72	24.84	26.05	26.55	27.05
0163	22.59	24.84	26.05	26.55	27.05	27.61
0170	20.63	22.68	23.72	24.84	26.05	27.30
0171	21.59	23.72	24.84	26.05	27.30	27.30
0172	22.59	24.84	26.05	27.30	27.30	27.30
0173	23.67	26.05	27.30	27.30	27.30	27.83
0174	24.80	27.30	27.30	27.30	27.30	27.83
0175	25.98	27.30	27.30	27.30	27.30	27.83
0180	21.59	23.72	24.84	26.05	27.30	28.53
0181	22.59	24.84	26.05	27.30	28.53	28.53
0182	23.67	26.05	27.30	28.53	28.53	28.53
0183	24.80	27.30	28.53	28.53	28.53	28.53
0190	22.59	24.84	26.05	27.30	28.53	29.90
0191	23.67	26.05	27.30	28.53	29.90	29.90
0192	24.80	27.30	28.53	29.90	29.90	29.90
0193	25.98	28.53	29.90	29.90	29.90	29.90
0200	23.66	26.05	27.30	28.53	29.90	31.32
0220	25.99	28.53	29.90	31.32	32.78	34.38
8010	8.10	8.10	8.10	8.10	8.10	8.10
8020	8.25	8.25	8.25	8.25	8.25	8.25
8030	8.43	8.43	8.43	8.43	8.43	8.43
8040	9.69	9.69	9.69	9.69	9.69	9.69
8050	10.14	10.14	10.14	10.14	10.14	10.14
8060	10.58	10.58	10.58	10.58	10.58	10.58
8070	11.05	11.05	11.05	11.05	11.05	11.05
8080	11.59	11.59	11.59	11.59	11.59	11.59
8090	12.10	12.10	12.10	12.10	12.10	12.10
8100	12.62	12.62	12.62	12.62	12.62	12.62
8110	13.23	13.23	13.23	13.23	13.23	13.23
8120	13.76	13.76	13.76	13.76	13.76	13.76
8130	14.38	14.38	14.38	14.38	14.38	14.38
9005	8.26	8.68	8.94	9.20	9.38	9.58
9010	9.24	9.71	10.01	10.30	10.51	10.72
9020	9.68	10.14	10.46	10.77	11.00	11.21
9030	10.08	10.59	10.89	11.22	11.45	11.70
9031	10.71	11.25	11.59	11.93	12.17	12.41
9040	11.59	12.17	12.53	12.90	13.16	13.42
9050	12.14	12.73	13.10	13.50	13.79	14.08
9060	12.67	13.29	13.71	14.11	14.38	14.66
9070	13.23	13.86	14.28	14.71	15.01	15.31
9080	13.86	14.57	14.99	15.45	15.76	16.08
9090	14.47	15.18	15.64	16.11	16.43	16.77
9100	15.10	15.84	16.31	16.81	17.16	17.50
9110	15.82	16.62	17.13	17.63	17.98	18.34

9120	16.46	17.27	17.80	18.33	18.70	19.09
9130	17.21	18.06	18.60	19.17	19.55	19.93
9140	18.05	18.94	19.52	20.10	20.52	20.93
9150	18.81	19.77	20.36	20.97	21.38	21.81
9160	19.71	20.68	21.31	21.94	22.39	22.85
9170	20.63	21.68	22.31	22.98	23.46	23.92
9180	21.59	22.67	23.36	24.06	24.55	25.03
9190	22.59	23.70	24.43	25.16	25.66	26.18

Notwithstanding the provisions above, should any pay rate contained herein fall below the state minimum wage rate for any particular pay periods during the term of this Ordinance, the Auditor shall be and hereby is authorized to adjust said pay rate to conform to the state minimum wage rate.

**SECTION 11: STEPS**

- A. The pay ranges established in Section 10 above establish six (6) steps, and each step within each pay range states the hourly rate. Advancement from Step A shall be based upon the individual employee's completed years of service with the City of Findlay, Ohio on the following schedule:

<u>Completed Years of Service</u>	<u>Step</u>
0	A (0)
1, 2	B (1, 2)
3, 4	C (3, 4)
5, 6	D (5, 6)
7	E (7)
8 or more	F (8)

- B. Service time credit with the City shall be carried with the employee when transferring between departments, or when changing job classifications, except that no service time credit shall apply to the Police or Fire Departments in the positions of sworn police officer or sworn firefighter for new employees at these departments after February 26, 1984.
- C. Service time credit shall only apply to regular, full-time employees, and shall not apply to temporary, seasonal, or part-time help. Service time credit is used in the calculations of pay rate and longevity eligibility. Service time credit does not apply to vacation accrual.
- D. New employees hired after February 26, 1984, may receive service credit for previous employment when such previous employment is determined to be qualified and competent in a similar job position. Such service credit shall be awarded on the following basis:

<u>Years of Experience</u>	<u>Service Credit</u>
5 or More	2 years
2, 3, 4	1 year
1 or less	0

- E. New employees hired after February 26, 1984, by the Police or Fire Departments, into the classification of sworn police officer or sworn firefighter, shall only receive service credit for previous employment with full time, paid departments which are determined to be equal to the Findlay Police and Fire Departments in training and experience.



**SECTION 12: DEFINITIONS**

- A. For the purpose of interpreting this ordinance, full time employees shall be those employees having completed their regular work schedule of thirty (30) or more hours per week on a twelve (12) months per calendar year basis.
- B. Part-time employees shall be those employees having completed their regular work schedule of less than thirty (30) hours per week on a twelve (12) months per calendar year basis. Furlough days will be used in the calculation of the regular work schedule.
- C. Seasonal or temporary employees shall be those employees who work less than twelve (12) months in a calendar year.

**SECTION 13: COMPENSATION FOR ACTING POSITIONS**

- A. When it is required to appoint an employee to an acting position on a temporary basis to fulfill a position temporarily unoccupied, then and in such event, the acting employee shall be paid the salary as designated for the position under the City salary ordinance, providing, however, the temporary salary increase shall commence only after thirty business days of continuous service in the acting position.
- B. When the vacancy appears to be permanent, as in death, retirement, or termination, the temporary salary shall commence upon the appointment of the employee to the acting position.

**SECTION 14: LONGEVITY**

- A. Effective December 24, 2000, all full-time employees who have completed ten (10) or more years of continuous full-time service shall accrue a longevity fund of thirty dollars (\$30) per bi-weekly pay period in addition to their regular rate of pay.
- B. Effective December 24, 2000, all full-time employees who have completed fifteen (15) or more years of continuous full-time service shall accrue a longevity fund of fifty dollars (\$50) per bi-weekly pay period in addition to their regular rate of pay. The longevity accrual in this section shall replace the longevity accrual to be earned upon the completion of ten (10) years of service.
- C. Effective December 24, 2000, all full-time employees who have completed twenty (20) or more years of continuous full-time service shall accrue a longevity fund of seventy dollars (\$70) per bi-weekly pay period in addition to their regular rate of pay. The longevity accrual in this section shall replace the longevity accrual to be earned upon the completion of fifteen (15) years of service.
- D. Effective December 24, 2000, all full-time employees who have completed twenty-five (25) or more years of continuous full-time service shall accrue a longevity fund of ninety dollars (\$90) per bi-weekly pay period in addition to their regular rate of pay. The longevity accrual in this section shall replace the longevity accrual to be earned upon the completion of twenty (20) years of service.
- E. Accrued longevity funds shall be paid in a separate check to be issued annually coincidental with the last pay check in the calendar year.
- F. Longevity accruals under this section shall be included in any calculation of overtime pay rates.
- G. Longevity accruals shall be included in wage rates on a one-time basis, at the time of retirement, or death, to calculate unused holiday, vacation and/or sick leave payments.
- H. The classifications of Assistant Director of Law I through Assistant Director of Law IV, inclusive, shall accrue longevity as set forth in this section.

**SECTION 15: OVERTIME PAY EFFECTIVE JANUARY 3, 2016**

- A. Each eligible City employee, except temporary or seasonal employees in the Recreation Functions Department, or Swimming Pool Departments, who is scheduled to work more than forty (40) hours per calendar week shall be compensated at the rate of time and one half (1-1/2) his regular hourly rate for any hours worked in excess of forty (40) hours per calendar week.
- B. The calculation of overtime pay shall be calculated including holidays, and vacation leave as part of the straight time determination. Sick leave hours and callback hours as provided in Section 15.1 shall not be considered as part of the straight time determination.
  - 1. An employee who is eligible for overtime may elect to take accrued compensatory time ("Comp Time") off instead of overtime pay for any overtime worked, upon approval of management. The compensatory time shall be granted by the employee's supervisor on a time and one half (1-1/2) basis (i.e. for one hour of overtime, one and one half hours of comp time will be granted.) Employees may accumulate up to and maintain 120 hours of unused comp time and may with approval of the Service-Service Director, accumulate and maintain a balance in excess of 120 hours of unused comp time.
  - 2. When an employee who has been eligible for overtime receives a promotion and accepts a position that is exempt from the payment of overtime, the employee will be paid for all unused accumulated compensatory time hours at the time of the promotion. The payment will be made using a rate of pay in effect prior to the employee's promotion.

**SECTION 15.1: CALL BACK PAY EFFECTIVE JANUARY 3, 2016**

- A. An employee who is called back to work from off duty, shall be paid at least three (3) hours' pay at one and one half (1 ½) times the employee's regular rate of pay.
- B. No hours worked or paid under this section shall be counted in the straight time determination pursuant to Section 15 as paid hours worked as part of the employee's regular work week.
- C. There shall be no duplication of overtime pay during the same three (3) hour call-in period.

**SECTION 16: SICK LEAVE PAYMENT; UNUSED SICK LEAVE PAYMENT**

In addition to the sick leave provided for in O.R.C. Sec. 124.38, the following policy on sick leave payment is established for all employees of the City. As used in this section, "retirement" means disability or service retirement under any state or municipal retirement system in this state.

- A. Any employee incurring a non-duty related sickness or disability shall receive sick leave with full pay, subject to accumulated sick leave.
- B. An employee incurring a duty related sickness or injury shall receive sick leave with full pay for the maximum period as prescribed for total temporary disability in the Ohio Revised Code unless extended by City Council upon recommendation of the -Service – Safety Director. Sick leave used under these conditions, and subject to worker's compensation payments, shall be reinstated to accumulated sick leave, provided that the employee completes the proper application for worker's compensation benefits and refunds to the City all funds received as a result of the application. There shall be no reinstatement for sick leave not subject to workers compensation reimbursement.
- C. Accumulated sick leave shall be computed on a basis of one hour of accumulated sick leave for each one hour missed from the regular scheduled shift as a result of sickness or disability.
- D. Any City employee hired on or before August 21, 2003 and paid directly by warrant by the City Auditor may elect at the time of retirement from active service with the City, or death, and with ten (10) or more years of service with the State or any of its political subdivisions, to be paid in cash one fourth (1/4) the value of the first 960

hours of accrued but unused sick leave credit and, if applicable, to be paid in cash one-half (1/2) the value of all accrued but unused sick leave credit in excess of 960 hours. Payment shall be contingent upon 30 days written notice prior to retirement. . In the event an employee has more than one thousand nine hundred twenty (1,920) hours of unused sick leave, all such sick leave shall be paid at the rate of one-half (1/2) of said leave. The accumulated but unused sick leave payment provided for herein shall be based on the employee's rate of pay at the time of retirement and shall eliminate all sick leave credit accrued but unused by the employee at the time payment is made

Any City employee hired after August 21, 2003 and paid directly by warrant by the City Auditor may elect at the time of retirement from active service with the City, or death, and with ten (10) or more years of service with the State or any of its political subdivisions, to be paid in cash one fourth (1/4) the value of 960 hours of accrued but unused sick leave credit. Payment shall be contingent upon 30 days written notice prior to retirement. The accumulated but unused sick leave payment provided for herein shall be based on the employee's rate of pay at the time of retirement and shall eliminate all sick leave credit accrued but unused by the employee at the time payment is made.

## SECTION 17: DONATED LEAVE POLICY

- A. This policy sets forth the process to allow employees to voluntarily provide donated leave to co-workers, or receive donated leave, if there is a critical need due to a serious health condition or injury of an employee. This policy would apply to full-time and part-time permanent employees only.

### To Request Donated Leave

In order to determine if an employee is eligible to receive donated leave as a result of their serious illness or injury, the employee must provide sufficient documentation to establish the existence of a serious health condition.

An employee requesting donated leave will complete the "Application to Request Donated Leave" form, or equivalent documentation to establish the serious illness or injury. It is the responsibility of the employee to provide documentation for certification. Leave donation requests will not be processed until all necessary documentation is provided.

An employee may receive donated leave up to the number of hours the employee is scheduled to work each pay period only, if the employee who is to received donated leave:

1. has a serious health condition,
2. has utilized all accrued vacation/holovac and sick hours, and
3. has applied for any paid leave, workers compensation or other benefits program for which the employee is eligible. Donated leave may be used to satisfy the waiting period for these benefits.

### B Certification of Eligibility

Upon receiving the "Application to Request Donated Leave", the Service-Safety Director shall review all documents submitted including necessary medical documentation, but excluding any Protected Health Information (PHI), to ensure any such application meets both the standard for sick leave usage and the criteria for donated leave. So long as all the requirements of this section have been met, the Service-Safety Director shall approve any such application for donated leave.

For this section, a "serious health condition" is defined as:

1. an illness, injury, impairment or physical or mental condition that involves inpatient care in a hospital, hospice, or residential medical care facility, or
2. a period of incapacity of more than seven (7) days that also involves:
  - a. treatment by a health care provider in connection with such inpatient care, or
  - b. the constant supervision of the health care provider, or
  - c. a condition which is permanent or long-term for which treatment may not be effective.

C. Donation Process

An employee of the City of Findlay may voluntarily donate accrued, unused sick and/or vacation/holovac hours to another employee of the City who has no accrued leave and, who has a critical need for it due to a serious health condition. Employees wishing to donate leave to a fellow employee must complete the "Leave Donation Donor Form" and certify the following information:

1. the name of the employee for whom the leave is intended,
2. that the employee voluntarily elects to donate leave and does so with the understanding the donated leave will not be returned,
3. willingness to donate a minimum of 8 hours, and
4. that they will retain a combined leave balance of sick and vacation/holovac hours of 480 or more.

D Establishing Need and Utilization of Donated Leave

Upon establishing the need and utilization of donated leave, the Auditor's Office will perform the following functions:

1. notify the donating employee of the specific pay period it will be used in and the amount of leave to be used, and
2. inform the requesting employee of the amount of leave that will be used from donations.

E. Administering the Donation Program

The leave donation program shall be administered on pay period by pay period basis under the following guidelines:

1. Employees using donated leave shall be considered in active pay status and shall accrue leave and any other benefits to which they would otherwise be entitled.
2. Leave accrued by an employee while using donated leave shall be used, if necessary, in the following pay period before additional donated leave may be received.
3. Donated leave shall not count toward the probationary period.
4. Donated leave shall never be converted to a cash benefit.
5. Donated leave or the leave accrued by the use of the donation is not eligible for reimbursement when used to satisfy the waiting period for workers compensation benefits.
6. If the leave meets the FMLA criteria, the leave time will also be charged against the employee's yearly entitlement as outlined by FMLA and the employee handbook.

F. The City of Findlay shall respect an employee's right of privacy. However, the City may, with permission of the employee who is in need of leave, inform employees of their co-worker's critical need for leave. In addition, supervisors and all other employees are **prohibited from directly soliciting** leave donations from co-workers to ensure that no employees are coerced to donate leave.

**SECTION 18: HOSPITALIZATION**

A. The City agrees to share in the cost of providing health and prescription drug insurance for full-time employees. Employees hired before November 1, 2013 may choose between a Core Plan and a High Deductible Health Plan (HDHP). Employees hired after November 1, 2013 may only enroll in the High Deductible Health Plan (HDHP).

B. Except as otherwise provided herein, the cost of health and prescription drug insurance coverage shall be shared between the employer and full-time employees, whether the employee selects family, employee plus or single coverage. The employer's share of the monthly premium, regardless of the plan option(s) selected by the employee, shall be shared on the following basis:

Employer's Share 90% of monthly premium  
Employee's Share 10% of monthly premium

- C. The City shall make a contribution to the health savings account of an employee who elects coverage under the HDHP. The minimum contribution will be \$720.00 for single plans and \$1,800.00 for employee plus and family plans. These amounts shall be distributed across 24 pay periods. The employee must be in active paid status to receive these contributions.

In order to continue to qualify for the ten percent (10%) premium contribution limit for medical and prescription drug coverage, employees must participate in the employer's wellness program which includes a base screening and attending one open enrollment meeting. If the employee does not participate, the employer's share of the premium contribution for medical and prescription drug coverage shall be eighty percent (80%) and the employee's share of the premium for medical and prescription drug coverage will increase to twenty percent (20%).

Newly hired employees unable to participate in the wellness program, will have a fifteen percent (15%) premium contribution limit for medical and prescription drug coverage and the City's share of the premium will be eighty-five percent (85%)

- D. The City is able to assess a premium surcharge for employees who enroll in the City's health insurance who declare tobacco use by themselves or a covered spouse. The surcharge is to be paid by the employee, however the City will not be required to pay a portion of this surcharge in addition to the employee's share.
- E. The City shall make available to employees an optional dental and/or vision coverage, if selected by the employee. The monthly premium cost shall be shared:

Employer's Share	90% of monthly premium
Employee's Share	10% of monthly premium

- F. The employee's share shall be deducted from the payroll of each participating employee.
- G. An employee must be on the payroll of the City for a period of 30 days, before becoming eligible for the hospitalization and health insurance contributions provisions contained herein.
- H. A Health Insurance Committee will be formed and be comprised of thirteen (13) members consisting of two (2) representatives each from the Police, Fire and Sewer Maintenance Unions, six (6) representatives from the non-union departments and one (1) representative of the employer. The Mayor, Auditor and/or other administrator of the employer health care plan will serve as ex officio members of the committee but shall not enjoy or exercise voting rights. In addition, the employer retains the right to invite advisory personnel to participate in all meetings for informational purposes only.
- I. The function of the committee will be to conduct regular meetings aimed at discussing the function, cost and financial condition of the health care plan. Whenever changes to the health care plan are due to an increase in health insurance cost of more than twelve percent (12%), the employer has the right to make plan design changes to lower the overall cost of the plan to twelve percent (12%). The employer will be required to share any proposed changes with the insurance committee and seek input from the committee prior to implementing any changes. Whenever changes to the health care plan are otherwise warranted or necessitated, the committee shall vote on which changes and/or provisions shall be implemented.
- J. A majority vote of the insurance committee shall bind all employees. In the event that the committee cannot reach a majority vote, after further discussion and consideration of said plan changes, only the proposed changes receiving a plurality of votes shall be considered and the plan receiving a majority of those votes shall bind all employees. In no event shall a plan change adopted by the committee impose a different effect or outcome on any single employee or group of employees.
- K. For the Mayor, Auditor, Director of Law, and the Judges of the Municipal Court, the City shall provide for a hospitalization and health insurance policy for those elected officials upon notification by such elected official that he/she desires such coverage. The policy shall be under the same group plan provided for non-elected City employees and the amount to be paid by the City shall be equal to that paid by the City for non-elected employees.

- L. The City Council may choose to appropriate additional funds for payments of health insurance costs upon the recommendation of the Auditor, if it is deemed necessary to meet the financial obligations related to health insurance costs. The funding would be in addition to the distribution of monthly premiums as outlined in Paragraphs B and C of this section.

**SECTION 19: LIFE INSURANCE**

- A. All full-time employees shall be covered under a group life insurance policy and shall receive double indemnity coverage under said policy.
- B. The Mayor, Auditor, Treasurer, Director of Law, Council Members, President of Council and the Judges of the Municipal Court, shall be furnished by the City a term life insurance policy in an amount and terms equal to the amount of term life insurance provided to non-elected employees.
- C. Such policy to insure the life of such full-time and elected officials with the aforementioned reserves the right to designate his beneficiary of the insurance on his life.
- D. The Mayor, subject to City Council approval, shall determine the amount of life insurance coverage provided to all full-time employees.

**SECTION 20: REGULAR VACATION/HOLIVAC AND ACCRUAL SERVICE YEARS**

- A. Holivac is the combination of holidays and vacation hours into a single accrual. The holivac system recognizes eleven (11) holidays per year and the amount of vacation that the individual employee is entitled to receive.
- B. One year of service shall be computed on 26 biweekly pay periods. These weeks do not need to be consecutive. If there is a break in the employee's full-time service with the City, upon re-hire to a full-time position, the employee will be given credit for previous time for which vacation/holivac accrual was eligible. Positions listed in the Excepted Pay Ranges of this Ordinance are not eligible for vacation/holivac accrual credit upon re-hire.
- C. Each full-time employee, after service of one (1) year with the City, shall have earned and will be due annually thereafter a maximum of eighty (80) hours of vacation leave with full pay. Vacation leave shall accrue to the employee at the rate of 0.0385 hours for each paid base hour for those entitled to a maximum of 80 hours per year. Employees subject to holivac shall accrue 0.0808 hours on each paid base hour.
- D. A full-time employee with eight (8) or more years of service with the City shall have earned and is entitled to a maximum of 120 hours of vacation leave with full pay. Vacation leave shall accrue to the employee at the rate of 0.0577 hours on each base hour paid for those entitled to a maximum of 120 hours per year. Employees subject to holivac shall accrue 0.10000 hours on each paid base hour.
- E. A full-time employee with fifteen (15) or more years of service with the City shall have earned and is entitled to a maximum of 160 hours of vacation leave with full pay. Vacation leave shall accrue to the employee at the rate of 0.0769 hours on each paid base hour for those entitled to a maximum of 160 hours per year. Employees subject to holivac shall accrue 0.1192 hours on each paid base hour.
- F. A full-time employee with twenty-two (22) or more years of service with the City shall have earned and is entitled to a maximum 200 hours of vacation leave with full pay. Vacation leave shall accrue to the employee at the rate of 0.0962 hours on each paid base hour for those entitled to a maximum of 200 hours per year. Employees subject to holivac shall accrue 0.1385 hours on each paid base hour.
- G. Vacation/holivac leave is earned while on other paid leave provided by the City but vacation/holivac is not accrued when working overtime hours. Vacation/holivac leave is earned only while on active pay status with the City.

- H. During the first year of service, no vacation shall be granted to an employee, but the employee during the first year of service shall accumulate vacation hours as provided for by ordinance of City Council. During the first year of service, employees subject to holivac shall accrue their holidays at a rate of 0.0423 hours on each paid base hour. After one year of service, an employee may take vacation or holivac up to the number of hours accumulated at the time subject to other limitations as specified by ordinance.
- I. Employees may express their preference as to vacation or holivac period, and the preference will be recognized by the department head, as far as practicable
- J. Employees who have unused vacation or holivac leave to their credit may accumulate up to two (2) years credit with the approval of the department head. Employees shall forfeit their right to take or be paid for any vacation or holivac leave to their credit which is in excess of the accrual for two (2) years. Excess leave shall be eliminated from the employee's leave balance in the pay period in which the vacation anniversary date occurs. The Service-Safety Director may approve exceptions to this provision upon a written request from the employee stating the reasons for such exception. The two (2) year accrual limit shall be based on the accumulation of an employee who would be paid 40 base hours per week.
- K. A person employed with the City on or after March 15, 2011, other than as an elected officer, who was previously employed by the State or any political subdivision of the State earning vacation credits is entitled to have his or her prior service with any of these employers counted as service with the City of Findlay for the purpose of computing the amount of the employee's vacation/holivac leave, and their anniversary date. Said employee may transfer the accrued and unused vacation leave from the State or any political subdivision of the State. The hours to be transferred cannot exceed two years accrual.

SECTION 21: HOLIDAYS

- A. A full or part-time employee, excluding temporary or seasonal employees, whose salary or wage is paid by the City shall not be required to work on days declared in this section to be holidays, unless in the opinion of the employee's responsible administrative superior failure to work on such holidays would impair the public service. Such holidays shall be:
  - 1. The first day of January, known as New Year's Day;
  - 2. The third Monday of January, known as Martin Luther King, Jr. Day;
  - 3. The third Monday in February, known as Washington-Lincoln Day or President's Day;
  - 4. The last Monday in May, known as Decoration or Memorial Day;
  - 5. The Fourth Day of July, known as Independence Day;
  - 6. The first Monday of September; known as Labor Day;
  - 7. November 11, known as Veteran's Day;
  - 8. The fourth Thursday in November, known as Thanksgiving Day;
  - 9. The day after Thanksgiving;
  - 10. December 24, known as Christmas-Eve Day;
  - 11. December 25, known as Christmas Day; and
  - 12. Any other holiday set by a proclamation of the Mayor of the City.
- B. In the event that any of the aforesaid holidays shall fall on Saturday, the Friday immediately preceding shall be observed as the holiday. In the event that any of the aforesaid holidays shall fall on Sunday, the Monday immediately succeeding shall be observed as the holiday.
- C. Any employee, not subject to holivac whose normal scheduled day off falls on one of the aforementioned holidays shall be granted a day off with pay to replace the holiday missed as a result of his normal work schedule during the pay period in which the legal holiday so missed falls.
- D. An employee of the Water Treatment Plant or Water Pollution Control Center who is required to work on New Year's Day, July 4<sup>th</sup>, Thanksgiving, Christmas Day, Christmas Eve, Memorial Day, or Labor Day, as part of the employees regular forty (40) hour schedule, shall be paid at one and one-half times his regular rate of pay for hours worked on these holidays.



- E. A full-time or part-time employee who works less than forty (40) hours per week shall receive paid Holiday leave on a pro-rata basis at the same rate as the employee's average number of hours worked per day in the balance of the pay period which contains the holiday. Furlough days will be used in the calculation of the pro-ration.

**SECTION 22: MILEAGE REIMBURSEMENT**

- A. No elected official or employee of the various departments of the City of Findlay, Ohio, using his personal private motor vehicle while on City business or in the performance of his duties as an official or employee of the City, shall, be paid mileage for such use, by the City, on a daily, weekly, monthly, or other period of time-only basis. All claims for reimbursement for mileage shall be upon the basis of actual miles traveled.
- B. That the Auditor of the City is hereby directed and authorized to make payment for reimbursement to City officials and employees for miles traveled using personal or private motor vehicles on City business at the rate set by the Internal Revenue Service at the time of business travel. No claims for reimbursement for mileage shall be allowed unless accompanied by a detailed report showing actual miles traveled on City business.

**SECTION 23: DEATH IN FAMILY**

- A. In the event of the death in the immediate family of an employee, the employee shall be granted up to 3 work days off (24 hours of duty time off in the case of a Fire Department employee), without loss of pay, vacation, or accumulated sick leave, in order to attend the funeral or matters of the deceased. Should notification of death be received during working hours, the employee shall also receive, with the consent of the department head the balance of the shift off, without the loss of pay, vacation, holivac or accumulated sick leave, in addition to the aforementioned time off provisions.
- B. The immediate family shall be defined as the spouse, child, mother, father, sister, brother, grandparent, grandchild, mother-in-law, father-in-law, sister-in-law, brother-in-law, daughter-in-law, son-in-law, and stepchild.
- C. In the event of a death of a member of the employee's "extended family", the employee shall be granted up to three (3) days off without loss of pay for the purpose of attending the funeral, which shall be deducted from the employee's sick leave bank. For purposes of this section, "extended family" shall be defined to include employee's aunt, uncle, cousin, and grandparent-in-law.
- D. Additional time off, for a death in the immediate family shall be given with consent of the head of the department and shall be deducted from vacation, holivac or accumulated sick leave.
- E. Time off, for a death other than the immediate family shall be given with the consent of the head of the department and shall be deducted from vacation, holivac or accumulated sick leave.
- F. Further definitions and details related to Death in Family Leave can be obtained in the City's Bereavement Leave Policy.

**SECTION 24: TAX DEFERRAL PLAN FOR EMPLOYEE PENSION CONTRIBUTIONS**

- A. The Mayor, Auditor, and the Service-Safety Director of the City are hereby authorized to execute all necessary documents with the Internal Revenue Service, the Public Employees Retirement System and the Ohio Police and Fire Pension Fund to qualify all public employee retirement payments made by the City for its employees as tax-deferred compensation under the Internal Revenue Service regulations.
- B. All employees of the City who are subject to either the Public Employees Retirement System or the Ohio Police and Fire Pension Fund shall not and do not have the option of choosing to receive the contributed amounts directly instead of having them paid by the City to the Public Employees Retirement System or the Ohio Police and Fire Pension Fund.



- C. Employee contributions to the Public Employees Retirement System or the Ohio Police and Fire Pension Fund will be paid by the City in lieu of the contributions being paid directly by the employee.

**SECTION 25: UNION CONTRACTS**

- A. Provisions in this ordinance which are also covered in collective bargaining agreements shall be superseded by the terms of those agreements.

**SECTION 26: EXCLUSION OF FINDLAY MUNICIPAL COURT EMPLOYEES**

- B. All employees of the Findlay Municipal Court other than the Clerk while still considered employees of the City shall be subject to classification as determined by the Judges of said Court and shall be subject to the orders of the Judges of said Court.

**SECTION 27 MILITARY LEAVE**

- A. (1) Permanent City employees who are members of the Ohio Organized Militia, or members of other reserve components of the armed forces of the United States, including the Ohio National Guard, are entitled to a leave of absence from their respective positions without loss of pay for the time they are performing service in the uniformed services, for periods of up to one month, for each calendar year in which they are performing service in the uniformed services.

(2) As used in this section:

- (a) "Calendar year" means the year beginning on the first day of January and ending on the last day of December.
- (b) "Month" means twenty-two (22) eight (8) hour work days or one hundred seventy-six (176) hours, or for a public safety employee, seventeen (17) twenty-four hour days or four hundred eight (408) hours, within one calendar year.
- (c) "Permanent City employee" means any person holding a position in the employ of the City that requires working a regular schedule of twenty-six (26) consecutive biweekly pay periods or any other regular schedule of comparable consecutive pay periods which is not limited to a specific season or duration. "Permanent City employee" does not include student help; intermittent, seasonal, or external interim employees; or individuals covered by personal service contracts.
- (d) "Service in the uniformed services" means the performance of duty, on a voluntary or involuntary basis, in a uniformed service, under competent authority, and includes active duty, active duty for training, initial active duty for training, inactive duty for training, full-time national guard duty, and performance of duty or training by a member of the Ohio Organized Militia pursuant to Chapter 5923 of the Ohio Revised Code. "Service in the uniformed services" also includes the period of time for which a person is absent from a position of public or private employment for the purpose of an examination to determine the fitness of the person to perform any duty described in this division.
- (e) "Uniformed services" means the armed forces, the Ohio Organized Militia when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the Commissioned Corps of the Public Health Service and any other category of persons designated by the President of the United States in time or war or emergency.
- (f) "Public safety employee" means a permanent City employee who is employed as a Firefighter or Emergency Medical Technician.

- B. Any permanent City employee, who is entitled to the leave provided under division (A) of this section, and who is called or ordered to the uniformed services for longer than a month, for each calendar year in which the

employee performed service in the uniformed services because of an executive order issued by the President of the United States, because of an act of Congress, or because of an order to perform duty issued by the Governor pursuant to section 5919.29 if the Ohio Revised Code is entitled, during the period designated in the order of act, to a leave of absence and to be paid during each monthly pay period of that leave of absence the lesser of the following:

- (1) The difference between the permanent City employee's gross monthly wage or salary as a permanent City employee and the sum of the permanent City employee's gross uniformed pay received in the month; or
  - (2) Five hundred dollars (\$500.00)
- C. No permanent City employee shall receive payments under division (B) of this section if the sum of the permanent City employee's gross uniformed pay received in a pay period exceeds the employee's gross wage or salary as a permanent City employee for that period or if the permanent City employee is receiving pay under division (A) of this section.
- D. Each permanent City employee who is entitled to leave provided under division (A) of this section shall submit to the permanent City employee's appointed authority the published order authorizing the call or order to the uniformed services or a written statement from the appropriate military commander authorizing that service, prior to being credited with that leave.
- E. Any permanent City employee whose employment is governed by a collective bargaining agreement with provision for the performance of service in the uniformed services shall abide by the terms of that collective bargaining agreement with respect to the performance of that service, except that no collective bargaining agreement may afford fewer rights and benefits than are conferred under this section.

#### SECTION 28: DIRECT DEPOSIT

- A. The City Auditor shall make all wage and benefit payments by direct deposit except when circumstances necessitate that any such direct deposit is not appropriate or prudent.

#### SECTION 29: PAYMENT OF FORMER DEPARTMENT OF PUBLIC HEALTH EMPLOYEES

- A. Previous employees of the City of Findlay Department of Public Health shall be entitled to all rights and privileges earned while an active employee of the City.

#### SECTION 30: BOND

- A. All officers and employees of the City, except the City Auditor, City Treasurer, Income Tax Administrator, Utility Billing Supervisor, and Recreation Administrative Supervisor, shall be included in a public employees and public officers blanket bond or bonds indemnifying the City against loss due to the non-faithful performance of dishonest act or acts of such officer or employee.
- B. All officers and employees shall be bonded under a blanket bond in the amount of not less than one-hundred thousand dollars (\$100,000).
- C. The blanket bond or bonds shall be purchased from a surety company licensed to issue such bonds in the State of Ohio and shall be in the penalty as set forth, and shall cover all elected officers, appointed officers, and all employees, whether full-time, part-time, casual, temporary or otherwise.

#### SECTION 29: DISCHARGE OF AN EMPLOYEE; PAYMENT

- A. An employee leaving the service of the City for any reason shall be paid in full for all accumulated vacation hours, holivac hours, compensatory time and accrued longevity at the time of the termination.

**SECTION 30: EFFECTIVE DATE**

- A. This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the inhabitants of the City of Findlay, Ohio, and for the further reasons that is immediately necessary for preparation and implementation of various changes in specific provisions which will go into effect as of January 1, 2016 or as noted in each Section.

\_\_\_\_\_  
PRESIDENT OF COUNCIL

\_\_\_\_\_  
MAYOR

PASSED \_\_\_\_\_

ATTEST \_\_\_\_\_  
CLERK OF COUNCIL

APPROVED \_\_\_\_\_

## **ORDINANCE NO. 2015-101**

### **AN ORDINANCE ENACTING CHAPTER 194 OF THE CODIFIED ORDINANCES OF THE CITY OF FINDLAY ENTITLED "CHAPTER 194, INCOME TAX."**

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

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

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

WHEREAS, more specifically, the 130th Ohio General Assembly enacted Substitute House Bill 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in [Chapter 718];" and

WHEREAS, upon a detailed review of House Bill 5 and the Codified Ordinances of the City of Findlay, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code; and

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

NOW THEREFORE, BE IT ORDAINED by the Council of the City of Findlay, State of Ohio, two-thirds (2/3) of all members elected thereto concurring:

SECTION 1: That "Chapter 194, Income Tax" attached hereto as "Exhibit A" and made a part hereof as fully and completely as if written herein.

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

WHEREFORE, this Ordinance shall take effect and be in force from and after its passage and approval by the Mayor.

\_\_\_\_\_  
PRESIDENT OF COUNCIL

\_\_\_\_\_  
MAYOR

PASSED \_\_\_\_\_

ATTEST \_\_\_\_\_  
CLERK OF COUNCIL

APPROVED \_\_\_\_\_

**ORDINANCE NO. 2015-102**

**AN ORDINANCE AUTHORIZING THE MAYOR OF THE CITY OF FINDLAY, OHIO, TO ENTER INTO A THREE (3) YEAR CONTRACT WITH THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS, LOCAL 381, AFL-CIO, EFFECTIVE JANUARY 1, 2016, EXPIRING DECEMBER 31, 2018, AND DECLARING AN EMERGENCY.**

WHEREAS, such negotiations have provided a tentative agreement between the parties, and;

WHEREAS, Council and the Administration have reviewed such proposal and do desire to ratify and adopt such Agreement.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Findlay, State of Ohio, two-thirds (2/3) of all members elected thereto concurring:

SECTION 1: That the Mayor be and she hereby is authorized and directed to enter into an agreement with the International Association of Fire Fighters, Local 381, AFL-CIO, on behalf of certain employees of the Department, a copy of which agreement is attached hereto and made a part hereof as though fully rewritten herein, marked "Exhibit A".

SECTION 2: It is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were passed in an open meeting of this Council and that all deliberations of this Council and any of its committees that resulted in such actions were in meetings open to the public and in compliance with all legal requirements.

SECTION 3: That any and all ordinances in conflict with the express provisions of this Agreement are superseded by this Agreement.

SECTION 4: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the inhabitants of the City of Findlay, Ohio. Such necessity exists by reason of the fact that in order to facilitate payment of compensation to certain employees of the City, the foregoing Ordinance is required at the earliest possible time;

WHEREFORE, this Ordinance shall be in full force and effect from and after its passage and approval by the Mayor.

\_\_\_\_\_  
PRESIDENT OF COUNCIL

\_\_\_\_\_  
MAYOR

PASSED: \_\_\_\_\_

ATTEST: \_\_\_\_\_  
CLERK OF COUNCIL

APPROVED: \_\_\_\_\_

**ORDINANCE NO. 2015-103**

**AN ORDINANCE VACATING A CERTAIN PORTION OF RIGHT-OF-WAY (HEREINAFTER REFERED TO AS 401 OAKLAND AVENUE VACATION) IN THE CITY OF FINDLAY, OHIO.**

WHEREAS, a petition has been presented to Council requesting that a portion of the right-of-way be vacated as set forth herein, and;

WHEREAS, Council upon approval and recommendation of such vacation by the Planning Commission of the City of Findlay, Ohio, is satisfied that it will not be detrimental to the general interest and ought to be made.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Findlay, State of Ohio:

SECTION 1: That the following described right-of-way be and the same is hereby vacated:

Situated in the City of Findlay, County of Hancock and State of Ohio:

Being part of the southwest quarter (1/4), Section 30, T1N, R11E and being the east six feet (6') of Park Street from the south right-of-way line of Oakland Avenue to north right-of-way line of Olive Street (approximately 6 feet x 551.02 feet, more or less).

SECTION 2: That the aforesaid vacation is hereby made subject to the preservation of the public utilities right-of-way, in accordance with the provisions of Ohio Revised Code Section 723.041 including an easement for all sanitary and/or storm sewer lines in said vacated right-of-way.

SECTION 3: That this Ordinance shall be in full force and effect from and after the earliest period provided by law.

\_\_\_\_\_  
PRESIDENT OF COUNCIL

\_\_\_\_\_  
MAYOR

PASSED \_\_\_\_\_

ATTEST \_\_\_\_\_  
CLERK OF COUNCIL

APPROVED \_\_\_\_\_

**ORDINANCE NO. 2015-104**

**AN ORDINANCE APPROPRIATING FUNDS AND DECLARING AN EMERGENCY.**

BE IT ORDAINED by the Council of the City of Findlay, State of Ohio, two-thirds (2/3) of all members elected thereto concurring:

SECTION 1: That the following sums be and the same are hereby appropriated:

FROM:	General Fund	\$ 555,000.00
TO:	Health Department Merger Project #31947200	\$ 555,000.00

SECTION 2: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the inhabitants of the City of Findlay, Ohio, and for the further reason it is immediately necessary to appropriate said funds so that the City's portion of the year end carry-forward balance may be transferred to the General Hancock Health District as contractually obligated under the contract for the combination of the Hancock County General Health District and the City of Findlay Health Department,

WHEREFORE, this Ordinance shall take effect and be in force from and after its passage and approval by the Mayor.

\_\_\_\_\_  
PRESIDENT OF COUNCIL

\_\_\_\_\_  
MAYOR

PASSED \_\_\_\_\_

ATTEST \_\_\_\_\_  
CLERK OF COUNCIL

APPROVED \_\_\_\_\_