

CODIFIED ORDINANCES OF HURON

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CODIFIED ORDINANCES OF HURON
PART ONE - ADMINISTRATIVE CODE

TITLE ONE - General Provisions
Chap. 101. Codified Ordinances.
Chap. 103. Official Standards.

CHAPTER 101
Codified Ordinances

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

See sectional histories for similar State law
 Statute of limitations on prosecutions - see Ohio R.C. 718.06;
 GEN. OFF. 501.06
 Codification in book form - see Ohio R.C. 731.23
 Imprisonment until fine and costs are paid - see Ohio R.C.
 1905.30, 2947.20
 Citation issuance for minor misdemeanors - see Ohio R.C.
 2935.26 et seq.
 Ordinances and resolutions - see ADM. Ch. 123
 Rules of construction for offenses and penalties - see GEN. OFF. 501.04

101.01 DESIGNATION; CITATION; HEADINGS.

(a) All ordinances of a permanent and general nature of the Municipality as revised, codified, rearranged, renumbered and consolidated into component codes, titles, chapters and sections shall be known and designated as the Codified Ordinances of Huron, Ohio, 1980 for which designation "Codified Ordinances" may be substituted. Code, title, chapter and section headings do not constitute any part of the law as contained in the Codified Ordinances. (ORC 1.01)

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

101.02 GENERAL DEFINITIONS.

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

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

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

101.03 RULES OF CONSTRUCTION.

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

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

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

(c) Calendar; Computation of Time.

(1) Definitions.

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

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

- (3) A. The time within which an act is required by law to be done shall be computed by excluding the first and including the last day; except that when the last day falls on Sunday or a legal holiday, then the act may be done on the next succeeding day that is not a Sunday or a legal holiday.
- B. When a public office, in which an act required by law is to be performed, is closed to the public for the entire day that constitutes the last day for doing the act or before its usual closing time on that day, the act may be performed on the next succeeding day that is not a Sunday or a legal holiday.
- C. As used in subsections (c)(1) and (c)(2) of this section, legal holiday means the following days:
 - 1. The first day of January, known as New Year's Day;
 - 2. The third Monday in January, known as Martin Luther King, Jr. Day;
 - 3. The third Monday in February, known as Washington-Lincoln Day;
 - 4. The day designated in the "Act of June 28, 1968", 82 Stat. 250, 5 U.S.C. § 6103, as amended, for the commemoration of Memorial Day;
 - 5. The nineteenth day of June, known as Juneteenth day;
 - 6. The fourth day of July, known as Independence Day;
 - 7. The first Monday in September, known as Labor Day;
 - 8. The second Monday in October, known as Columbus Day;

9. The eleventh day of November, known as Veteran's Day;
 10. The fourth Thursday in November, known as Thanksgiving Day;
 11. The twenty-fifth day of December, known as Christmas Day; and
 12. Any day appointed and recommended by the Governor of this state or the President of the United States as a holiday.
- D. If any day designated in this section as a legal holiday falls on a Sunday, the next succeeding day is a legal holiday.
(ORC 1.14)

- (4) When legislation is to take effect or become operative from and after a day named, no part of that day shall be included. (ORC 1.15)
- (5) In all cases where the law shall require any act to be done in a reasonable time or reasonable notice to be given, such reasonable time or notice shall mean such time only as may be necessary for the prompt performance of such duty or compliance with such notice.

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

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

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

101.04 REVIVOR; EFFECT OF AMENDMENT OR REPEAL.

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

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

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

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

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

101.05 CONSTRUCTION OF SECTION REFERENCES.

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

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

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

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

101.06 CONFLICTING PROVISIONS.

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

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

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

101.07 DETERMINATION OF LEGISLATIVE INTENT.

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

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

(c) If an ordinance is ambiguous, the court, in determining the intention of Council may consider among other matters:

- (1) The object sought to be attained;
- (2) The circumstances under which the ordinance was enacted;
- (3) The legislative history;
- (4) The common law or former legislative provisions, including laws upon the same or similar subjects;
- (5) The consequences of a particular construction;
- (6) The administrative construction of the ordinance. (ORC 1.49)

101.08 SEVERABILITY.

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

101.99 GENERAL PENALTY.

Whenever, in the Codified Ordinances or in any ordinance of the Municipality, any act is prohibited or is made or declared to be unlawful or an offense or a misdemeanor, or whenever the doing of any act is required or the failure to do any act is declared to be unlawful, where no specific penalty is otherwise provided, whoever violates any such provision is guilty of a minor misdemeanor. A separate offense shall be deemed committed each day during or on which a violation continues or occurs.

**CHAPTER 103
Official Standards**

103.01 Corporate Seal.

CROSS REFERENCES

State standard of time - see Ohio R.C. 1.04
State flag - see Ohio R.C. 5.01
State legal holidays - see Ohio R.C. 1.14, 5. 20 et seq.
City legal holidays - see ADM. 163.04

103.01 CORPORATE SEAL.

(a) There is hereby adopted an official Corporate Seal of the City, which Seal shall be used by all of the officials of the City, and shall be affixed to all documents where a seal is required to be affixed by the statutes of the State, or the Charter, ordinances and resolutions of the City, or is otherwise contemplated to be affixed by any official.

(b) The official Corporate Seal of the City shall have engraved thereon the coat of arms of the State, as described in Ohio R.C. Section 5.04, shall be one and three-fourths inches in diameter and shall be surrounded by the words "The Seal of the City of Huron, Ohio". (Ord. 1964-6. Passed 2-10-64.)

TITLE THREE - Legislative

- Chap. 121. Council.
Chap. 123. Ordinances and Resolutions.

**CHAPTER 121
Council**

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| <p>121.01 Rules of Council.</p> <p>121.02 Filling vacancies of Vice Mayor and Clerk of Council.</p> | <p>121.03 Administrative authority and powers.</p> |
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CROSS REFERENCES

- Membership; term; vacancies - see CHTR. §2.01, 2.04, 2.05
 Qualifications - see CHTR. §2.02
 Salary - see CHTR. §2.06
 Rules; journal - see CHTR. §2.07
 Powers - see CHTR. §2.08
 Meetings - see CHTR. §2.09
 Clerk of Council - see CHTR. §2.12
 City Manager performing duties of Council Clerk - see ADM. 131.02
 Urban renewal action - see ADM. 191.08

121.01 RULES OF COUNCIL.

I. MEETINGS. The regular meetings of Council shall be held in the Council Chambers of the Municipal Building at 6:30 p.m. on the second and fourth Tuesdays of each and every calendar month. Special meetings of Council may be called by the Mayor or by any three members of Council by having the Clerk serve written notice of the call of such meeting upon each member of Council and upon the Mayor, in person or by delivering a copy thereof to the usual place of residence of such persons not less than twelve hours prior to the holding of such meeting. Such notice shall specify the time and place of the holding of such meeting.

Regular work sessions open to the public shall be held in the Council Chambers of the Municipal Building at 6:30 p.m. on the first and third Tuesday of each month, unless a special Council meeting has been called for such day and time, as hereinabove provided, in which event the work session shall be convened immediately following the adjournment of the special meeting.

The Clerk of Council shall, as soon as possible, and on or before January 1 annually thereafter, cause to be published in a newspaper of general circulation in Huron, Ohio, a calendar of the regularly scheduled regular meetings of Council and the regularly scheduled work sessions of Council to be held as hereinabove provided during the succeeding twelve months.

The Clerk of Council shall maintain a current list of the names of the news media who have requested, in writing, notification of special meetings of the Council, and in the event of the scheduling of such a special meeting, the Clerk of Council shall, no later than twenty-four hours prior to the commencement of such special meeting, advise the news media who have requested notification, stating the time, place and stated purpose of the special meeting. Where practical, such notification shall be made in writing by first class mail addressed to such news media at the addresses provided by them to the Clerk of Council. In emergency situations where twenty-four hour notice is not possible, the Clerk of Council shall cause to be made oral notification to such news media representatives by telephone and shall record the fact of such notice in a statement to be attached to the minutes of the meeting.

Upon payment of an annual fee in the amount of ten dollars (\$10.00) on or before January 1 of any year, any person may receive notice of all meetings of the Huron, Ohio City Council. (Ord. 2005-42. Passed 9-13-05.)

II. HOLIDAY MEETINGS. When any regular Council meeting or any regular work session falls due on a legal holiday, or an election day, Council shall meet in regular session or regular work session on the day following, at the place and time set forth in paragraph I above.

III. JOURNAL. The Clerk of Council shall keep a written journal of the proceedings of all regular and special Council meetings, which journal shall be promptly recorded and open to public inspection. The journal shall only reflect the general subject matter of discussions held in executive sessions. (Ord. 1975-64. Passed 11-24-75.)

IV. OPEN PROCEEDING. The Mayor shall take the chair at the time appointed for Council to meet, and shall immediately call the members to order; he shall then cause the journal of the preceding session to be read and disposed of, unless otherwise ordered by Council. In the absence of the Mayor, the Vice Mayor of Council shall perform such duties as are imposed upon the Mayor. In the absence of both the Mayor and Vice Mayor of Council, Council may appoint a temporary chairman or President of Council.

V. PRESIDING OFFICERS. The Mayor shall preserve order and decorum, and confine members in debate to the question. He may in common with any other member call any member to order who shall violate any of the rules, and shall, when in the chair, decide all questions of order, subject to any appeal to Council on the demand of two members. On such appeal there shall be no debate, but the member making the appeal may briefly state his reasons for the same, and the presiding officer shall have the same right to a similar statement. The Director of Law shall function as Parliamentarian when requested by the presiding officer.

VI. STANDING COMMITTEES. Standing committees shall be created by motion of any Council member approved by a majority of the members of Council.

The Mayor shall appoint two members to each standing committee immediately following the approval of the motion creating such committee.

The Mayor may at any time remove any member or members of any standing committee and appoint a new member or members of such committee to serve in place of such member or members so removed. (Ord. 1962-20. Passed 7-23-62.)

VII. ORDER OF BUSINESS. The business of the regular meetings of Council shall be transacted in the following order:

1. Roll call;
2. Reading or disposal of the minutes;
3. Old business;
4. New business;
5. City Manager's discussion and reports;
6. Mayor's discussion;
7. Adjournment.

The presiding officer of Council may at any time permit a member to introduce an ordinance, motion or resolution out of the regular order for the same, unless the same be objected to by a majority of the members present. (Ord. 1976-28. Passed 9-27-76.)

VIII. VOTING. Although it is the duty of each Council member to vote on each issue before the Council, a member may abstain, without explanation, if the member states that there is a potential or actual conflict of interest. There is no requirement that the member who abstains obtain the approval or consent of other Council members before that abstention. Any member who refuses to vote on any question when the yeas and nays are being taken, without recognizing the existence of a potential or actual conflict of interest will be deemed guilty of contempt of Council, and may for such contempt be censured by a majority vote of Council.

Roll call voting may be used to place the vote of the individual members on the record. Roll call votes are required to go into Executive Session for the limited purposes defined in Ohio R.C. 121.22 (G). There is no requirement to vote to come out of an Executive Session. (Ord. 2010-34. Passed 9-14-10.)

IX. REPORTS OF COMMITTEE. The report of any committee of Council or Municipal officer, upon matters referred by Council, shall be made in writing and shall be accompanied by the original papers upon which such report is based, unless otherwise ordered by Council.

If any matters referred by Council to any committee or officer, are not reported upon within two weeks from the time of such reference, such matter shall be brought to the attention of Council by the Clerk, and Council shall take such further action in the premises as it may deem best.

X. MOTIONS, WHEN DEBATABLE; WITHDRAWAL. All motions shall be placed before Council for its consideration without the necessity for a second thereto.

When a motion is made, it shall be stated by the presiding officer before any debate shall be in order. Any such motion, and any amendment thereto, may be withdrawn by the movers thereof at any time before decisions, if a majority of the members then present shall agree thereto.

XI. DIVISION OF QUESTION. Any member may call for a division of the question, or the presiding officer may direct the same, and in either case, the same shall be divided if it comprehends questions so distinct that one being taken away, the other will stand as an entire question for decision.

XII. TO REFER; PRECEDENCE. When there is a question of referring a given subject to a standing committee, or to a select committee, the question of reference to a standing committee shall be put first.

XIII. TO ADJOURN. The motion to adjourn shall always be in order, unless Council is engaged in voting, and the motion to adjourn or to lay on the table, or for the previous question, shall be decided without debate.

XIV. SUBSIDIARY; ORDER OF PRECEDENCE. When a question or proposition is before Council, or under debate, no motion shall be received except the following:

1. To adjourn;
2. To lay on the table;
3. For the previous question;
4. To postpone to a certain day;
5. To commit;
6. To amend;
7. To postpone indefinitely.

The several motions shall have precedence in the order in which they are herein arranged.

XV. INTRODUCTIONS. Ordinances and resolutions shall be introduced only by members of the Council present, except such ordinances and resolutions as may be presented to Council upon written recommendation of some committee of Council or as provided by the City Charter.

XVI. REFERENCE TO COMMITTEE ON RULES AND ORDINANCES. All ordinances of a general or permanent nature, except the ordinances for appropriation, before their final passage, may be referred to the Committee on Rules and Ordinances. It shall be the duty of such Committee as to any ordinance so referred to it, to carefully compare the same with all existing ordinances, upon the subject matter, and it shall report thereon any discrepancy or conflict which may exist therewith. It shall also examine and report upon the form of such discrepancy or conflict or to correct error in form. If any amendment shall be made to any ordinance after the Committee has reported thereon the ordinance may before its final passage be recommitted to such Committee for further report thereon.

XVII. REFERENCE TO COMMITTEES. Any report, resolution, ordinance or matter before Council for consideration, except appropriation ordinances, before their final passage may be referred to a committee specially appointed by the Mayor. Any such committee shall consider the matter thus referred to it and report thereon to Council without unnecessary delay. Any matter referred to a committee may be taken from the hands of such committee for consideration by a two-thirds vote of Council at any time prior to report of such committee.

XVIII. APPEARANCES BEFORE COUNCIL. Any person, group or delegation wishing to appear before Council at any regular or special Council meeting shall direct a letter to the Clerk of Council in such time that he will receive it not less than forty-eight hours before the time of the Council meeting. The letter shall clearly state the purpose of the appearance and the approximate number of persons who will appear in the group.

XIX. DEBATES AND DISCUSSIONS. No member of Council while Council is in session shall engage in debate or discussion with any one save another member of Council or the Mayor or some person who has either been granted by Council the privilege to address Council or is present at a Council meeting on invitation of Council. All such debate or discussion shall be governed by Robert's Rules of Order.

XX. HEARINGS. If any elector or electors or taxpayers of the City or any other person or persons desire a hearing on any matters pending before Council, application may be made therefor to Council and Council may by a two-thirds vote grant such public hearing by arranging for a special time and place therefor which must not be during any regular or special meeting of Council.

XXI. RESIGNATION. The resignation of a member of Council shall not take effect until the same has been accepted by a vote of the majority of the members exclusive of the person tendering the resignation.

XXII. ROBERT'S RULES OF ORDER. In the absence of any rule upon the matter of business, Council shall be governed by Robert's Rules of Order.

XXIII. AMENDMENTS. These rules may be amended or altered or new rules adopted by a vote of the majority of all the members elected at any meeting of Council, on the report of a committee to which the subject has been referred at a previous meeting.

XXIV. SUSPENSION OF RULES. These rules or any of them may be temporarily suspended at any meeting of Council, by a concurrent vote of the majority of all members elected, except when a greater number is required by law or by these rules. The vote on such suspension shall be taken by the yeas and nays and entered on the journal. In case any rule herein shall not have been adhered to by Council, the same shall be regarded as having been suspended. (Ord. 1962-20. Passed 7-23-62.)

121.02 FILLING VACANCIES OF VICE MAYOR AND CLERK OF COUNCIL.

(a) A vacancy in the office of Vice Mayor shall be filled within thirty days by Council selecting from among its members one to serve as Vice Mayor to fill such office for the unexpired term of his predecessor.

(b) A vacancy in the office of Clerk of Council shall be filled within thirty days, by a majority vote of the members of Council, selecting from outside its membership one to serve as Clerk of Council to fill such office for the unexpired term of his predecessor. (Ord. 1970-26. Passed 4-27-70.)

121.03 ADMINISTRATIVE AUTHORITY AND POWERS.

All members of Council and their staff shall:

- (a) Recognize the Charter role of the Mayor, Council, and City Manager, particularly in contracting, development projects, and incentives;
 - (b) Support the integrity of the City's development processes and promote public trust by directing inquiries from developers related to financial assistance or land use approvals to the City Manager's Office so that they can be handled uniformly through transparent City administrative processes;
 - (c) Set City funding and appropriation priorities in an open, transparent, and public manner; and
 - (d) Report, without undue delay, to the City Manager, Ohio Ethics Commission, Law Director, Prosecutor, or other appropriate authority, conduct in the performance of official duties that is reasonably believed to violate the law or reasonably believed to violate any codes of conduct.
- (Ord. 2022-50. Passed 10-11-22.)

CHAPTER 123
Ordinances and Resolutions

123.01 Publication of ordinances.

CROSS REFERENCES

Action by Council - see CHTR. §3.01
Introduction, consideration and reference to committees - see CHTR.
§3.02, 3.03; ADM. 121.01
Publication - see CHTR. Sec. 3.05
Initiative and referendum - see CHTR. Sec. 3.07
Resolutions - see CHTR. Sec. 3.09
Procedures - see CHTR. Sec. 3.03

123.01 PUBLICATION OF ORDINANCES.

Within two weeks of and after final passage, public notice of each new ordinance shall be given by publication at length, in a code of revised ordinances which is made available to the public in libraries, in the office of the Clerk of Council, and in the office of the City Manager. (Ord. 2005-28. Passed 2-14-05.)

TITLE FIVE - Administrative

- Chap. 131. City Manager.
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- Chap. 175. Economic Development Committee. (Repealed)

**CHAPTER 131
City Manager**

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| <p>131.01 Administrative authority and powers.</p> <p>131.02 Performing duties of Clerk of Council.</p> | <p>131.03 City Manager activities.</p> |
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CROSS REFERENCES

- Appointment; removal - see CHTR. §4.01, 4.04
- Duties - see CHTR. §4.02
- Absence or disability - see CHTR. §4.03
- Relation to Council - see CHTR. §4.05
- Contract interest - see CHTR. §5.08
- City Manager exempt - see CHTR. §8.02
- Community Development Director - see ADM. 155.01
- Administrative Services Director - see ADM. 157.02
- City Manager to act as Purchasing Agent for the City - see ADM. 159.01 et seq.
- Bond required - see ADM. 163.01
- Manager to supervise urban renewal and redevelopment activities - see ADM. 191.04 et seq.

131.01 ADMINISTRATIVE AUTHORITY AND POWERS.

(a) The City Manager shall have full authority to prescribe and enforce administrative policy and procedure and to prescribe and enforce administrative rules and regulations for all departments, divisions, officers and employees of the City as the City Manager may deem necessary to the performance of the duties of the City Manager and to the efficient operation of the entire City government.

(b) The City Manager shall have full authority to prescribe the use of various forms and procedures for the conduct of the City's affairs. Further, the City Manager shall prescribe and/or approve the use of various reports and forms for the various departments, divisions, officers and employees, either regularly, or from time to time, for the City Manager's, the Mayor's or the Council's information and use.

(c) The City Manager may require the submission of regular or special reports from any department, division, office, officer or employee to be used in the administrative direction and control of the City.

(d) The City Manager shall have the power to make or delegate to department heads, rules and regulations to govern management practices.

(e) The City Manager is authorized and directed to amend and modify existing written agreements, and enter into and execute new written agreements by and on behalf of the City, without the approval of the City Council for the purposes, and subject to the limitations, set forth in Section 131.03.
(Ord. 2022-50. Passed 10-11-22.)

131.02 PERFORMING DUTIES OF CLERK OF COUNCIL.

The City Manager or the person(s) designated by the City Manager shall perform the duties of Clerk of Council during the disability or temporary absence of the Clerk. Such duties shall include those duties imposed upon the Clerk of Council by Section 2.12 of the Charter, ordinances of the City and laws of the State, and the authority to execute certificates in regard to transcripts submitted to bond counsel to obtain approving opinions for the issuance of notes and bonds of the City. (Ord. 2022-50. Passed 10-11-22.)

131.03 CITY MANAGER ACTIVITIES.

(a) The City Manager, in their capacity as chief administrative and Safety Services officer of the City, is hereby authorized and directed to take any and all actions, including executing contracts for and on behalf of the City, without the approval of the City Council, for the following purposes:

- (1) Contracts for public improvements, provided that the expenditure per occurrence or series of occurrences does not exceed the amount set forth in Section 159.05(a);
- (2) Contracts necessitated by emergency circumstances, as set forth in Section 159.06;
- (3) License and vendor agreements for the reasonable and limited and/or incidental use and access of City property, including in and to the rights of way, provided that the access is for limited purposes and the contract does not extend beyond a period of one year;

- (4) Agreements for the reasonable and limited use and access of City property for placement of banners and signage, as set forth in Chapter 1129 of the Codified Ordinances;
- (5) Agreements and/or granting permission to permit maintenance, repairs and replacements of infrastructure and/or improvements in the City right-of-way and/or on City property that pertain to then-existing easements, rights-of-way, or other conditions or encumbrances of record that grant property interests in and to City property;
- (6) Undertake any and all other expenditures, transactions, and all other activities that serve to promote and permit the ongoing efficient daily operations and functions of the City that the City Manager deems to be in the best interest of the City and that, in the City Manager's discretion, may reasonably be transacted or undertaken without consent of the City Council, provided that the transaction does not exceed the amount set forth in Section 159.05(a) per occurrence or series of occurrences and the transaction will not extend beyond a period of one year provided, however, that there shall be no monetary limitations or caps for amendments to and modifications of existing written agreements, or entering into and executing new written agreements by and on behalf of the City, for power portfolio purchases pertaining to Huron Public Power and/or Huron Public Power customers due to the ever-changing, and occasionally volatile, nature of the energy markets.

(b) The City Manager shall not knowingly have any conflict of interest in violation of the Ohio Revised Code in any contract entered into as City Manager for and on behalf of the City.

(c) The City Manager is authorized to issue any and all permits or grant approvals required or permitted by then-existing Ordinances, including but not limited to permits for signage. (Ord. 2022-50. Passed 10-11-22.)

CHAPTER 133
Mayor

EDITOR'S NOTE: There are no sections in Chapter 133. This chapter has been established to provide a place for cross references and any future legislation.

CROSS REFERENCES

Election; term; salary - see CHTR. §2.09, 2.10

Vice Mayor - see CHTR, §2.11

Certifying ordinances - see CHTR. §3.04

Certifying appropriation ordinance - see CHTR. §6.07

Disposition of fines and other moneys - see Ohio R.C. 733.40

Bond of Mayor - see ADM. 163.01

CHAPTER 135
Department of Finance

135.01	Duties and responsibilities of Finance Director.	135.04	Assistant Finance Director.
135.02	Treasury Investment Account.	135.05	Distribution of interest earned on pooled investments.
135.03	Authorization to withdraw active funds.	135.06	Investment Policy.
		135.07	City-Wide Cash Handling Policy.

CROSS REFERENCES

Creation; department head; divisions - see CHTR. §5.01 et seq.
 Contract interest - see CHTR. §5.08
 Functions; Director - see CHTR. §5.11
 Fiscal year; tax budgets and levies - see CHTR. Art. VI
 Finance Director to maintain accounting system - see CHTR. §6.12
 Division of Income Taxation - see ADM. Ch. 137
 Bonds of Finance Director and Assistant Director - see ADM. 163.01
 Employment provisions - see ADM. Ch. 163
 Income tax - see ADM. Ch. 185

135.01 DUTIES AND RESPONSIBILITIES OF FINANCE DIRECTOR.

The Director of the Department of Finance, as established by the Charter of the City, shall be charged with the following duties and responsibilities:

- (a) The custody of all official bonds of the City.
- (b) The receipt and custody of all money paid to the City and the disbursement of City money, all as in accordance with the Charter of the City and ordinances passed by Council.
- (c) The certification to the County Auditor or the making and collection of special assessments; responsibility for the collection of license fees, fees for permits and all appropriate utility bills; the control, funding and payment of the public debt of the City; and the preparation and disbursement of City payroll accounts.
- (d) The rendering of a monthly report to Council reflecting the financial condition of each of the funds of the City as of the last day of the preceding month.
- (e) The rendering of an annual report reflecting the financial condition of each of the funds of the City for the preceding fiscal year. Such report shall be submitted to the City Manager, the Mayor and Council within one month following the close of the fiscal year as established by Charter.

- (f) The required certification of all purchase orders, and the signing of all warrants, vouchers, checks and contracts, for the payment of money which must be approved by the City Manager or his designee, acting as Purchasing Agent for the City, except that checks drawn on the Mayor's Account of the City shall be signed by the Mayor and Director of Finance.
- (g) The proration of the expense of materials, supplies, services and salaries among the various Municipal funds when such commodities, services and salaries may be properly charged against the several funds for the reason that they are distributed or used for more than one department, division or fund. Such proration of expenses shall be made in the manner deemed most advisable and proper by the Director.
- (h) The keeping of an accurate account of the bonded indebtedness of the City and of the payment of the principal and the interest thereon.
- (i) The settlement and accounting with Council of the preceding month's fiscal activities on or before the tenth day of each month.
- (j) The administration of all employee benefit funds.
- (k) The giving of assistance to the City Manager in the preparation of drafts of annual budgets.
- (l) The payment to the persons duly entitled thereto, on warrant properly authorized without appropriation by Council of any money paid into the treasury pursuant to condemnation proceedings, or for the redemption of property sold for taxes, or arising from special assessments for public improvements, park fund certificates, condemnation fund certificates and all special trust funds. (Ord. 1962-20. Passed 7-23-62; Ord. 76-29. Passed 10-11-76.)

135.02 TREASURY INVESTMENT ACCOUNT.

Whenever there are moneys in the treasury of the City which will not be required to be used by the City for a period of six months or more, such moneys may, in lieu of being deposited in a bank or banks, be invested in obligations of the City, or in such other bonds or obligations as are or may be specified in Ohio R.C. 731.56, now in effect or as the same may from time to time be hereafter amended.

Such investments shall be made in the manner and pursuant to the terms and provisions set forth in Ohio R.C. 731.56 et seq. (Ord. 360. Passed 6-10-57.)

135.03 AUTHORIZATION TO WITHDRAW ACTIVE FUNDS.

The funds in the general account of the City of Huron, on active deposit with the Firelands Community Bank and Erie County Bank, shall be subject to be withdrawn on the check, draft, note or order of the City signed by the Director of Finance and the City Manager. (Res. 1961-7. Passed 8-14-61.)

135.04 ASSISTANT FINANCE DIRECTOR.

There is hereby created the position of Assistant Finance Director. Such assistant shall be subject to the management and control of the Finance Director. The Assistant Finance Director shall perform the duties of Finance Director during the disability or temporary absence of the Finance Director. Such duties shall include those duties imposed upon the Finance Director by the Charter and ordinances of the City and the laws of the State and the authority to execute notes and bonds of the City where the ordinance authorizing such notes or bonds requires the signature of the Finance Director and the further authority to execute, in lieu of the Finance Director, any and all other certificates and documents that may be required or customary in connection with the issuance of such notes and bonds. (Ord. 1974-52. Passed 10-21-74.)

135.05 DISTRIBUTION OF INTEREST EARNED ON POOLED INVESTMENTS.

(a) Pursuant to the home rule powers of the City, interest earned on pooled investments made by the City shall be credited to the General Fund with the exception of interest earned on rescue squad funds, street funds, state highway funds, and grant funds, with the interest on such funds to be credited respectively to the Huron Rescue Squad Fund, the Street Fund, the State Highway Fund and the applicable grant fund. In addition, interest earned on debt proceeds for capital projects shall be credited to the appropriate Capital Project Fund.

(b) The Director of Finance is authorized and directed to make the needed entries on the City's books of accounts and to do all other things necessary to carry out the intent of this section. (Ord. 1997-14. Passed 5-27-97.)

135.06 INVESTMENT POLICY.

The Policy set forth in Exhibit A attached to Ordinance 2021-5 and made a part hereof shall be, and hereby is, adopted as the Investment Policy of the City of Huron. (Ord. 2021-5. Passed 2-23-21.)

135.07 CITY-WIDE CASH HANDLING POLICY.

The policy set forth in Exhibit A attached to Ordinance 2023-18 and made a part hereof shall be, and hereby is, adopted as the City-Wide Cash Handling Policy of the City of Huron. (Ord. 2023-18. Passed 7-11-23.)

CHAPTER 137
Division of Income Taxation

137.01 Creation and compensation.

**137.02 Powers and duties of
Administrator.**

CROSS REFERENCES

Annual tax budget - see CHTR. §6.02, 6.03
 Tax levies - see CHTR. §6.04
 Tax anticipation notes - see CHTR. §9.04
 Municipal income taxes - see Ohio R.C. Ch. 718
 Employment provisions - see ADM. Ch. 163
 Bookkeeper - cashier's bond - see ADM. 163.01
 Income Tax - see ADM. Ch. 185

137.01 CREATION AND COMPENSATION.

There is hereby created, as a division of the Department of Finance, the Division of Income Taxation. The Division shall consist of an Administrator and such other full or part-time employees as may from time to time be appointed by the City Manager. The Administrator shall be appointed by the City Manager and such position shall be exempt from the requirements of competitive examination because of the professional knowledge required for the position. (Ord. 1968-52. Passed 12-9-68.)

137.02 POWERS AND DUTIES OF ADMINISTRATOR.

The Administrator shall have the supervision and control of the activities of the Division of Income Taxation and shall perform such duties as set forth in Chapter 185. (Ord. 1968-52. Passed 12-9-68.)

CHAPTER 139
Department of Law

139.01 Attendance at Council and other meetings.

139.02 Law Director shall give opinions.

CROSS REFERENCES

Creation; department head; divisions - see CHTR. §5.01 et seq.
Contract interest - see CHTR. §5.08
Director's qualifications - see CHTR. §5.10
Employment provisions - see ADM. Ch. 163
Law Director to approve federal contracts - see ADM. 191.09

139.01 ATTENDANCE AT COUNCIL AND OTHER MEETINGS.

The Law Director shall attend all regular and special meetings of Council, and when specifically requested by either the City Manager or Council, shall attend such other meetings as either may deem necessary. (Ord. 1962-20. Passed 7-23-62.)

139.02 LAW DIRECTOR SHALL GIVE OPINIONS.

When an officer of the City entertains doubts concerning the law in any matter before him in his official capacity, and desires the opinion of the Law Director, he shall clearly state to the Law Director, in writing, the question upon the which the opinion is desired. Thereupon, the Law Director shall, within a reasonable time, reply orally or in writing to such inquiry. The right conferred upon such officers by this section extends to Council and to each board created by City Charter or ordinance of Council.
(Ord. 1962 -20. Passed 7-23- 62.)

CHAPTER 141
Department of Safety

141.01 Divisions and administrative heads.

141.02 Rules and regulations; responsibility; power to suspend.

CROSS REFERENCES

Creation; department head; divisions - see CHTR. §5.01 et seq.

Contract interest -see CHTR. §5.08

Fire Division - see ADM. Ch. 143

Police Division - see ADM. Ch. 145

Employment provisions - see ADM. Ch. 163

141.01 DIVISIONS AND ADMINISTRATIVE HEADS.

The Department of Safety, as created and established by the City Charter, shall be organized into two lower Departments with administrative Department Heads as follows:

(a) The Police Department - Police Chief.

(b) The Fire Department - Fire Chief.

(Ord. 2009-27. Passed 10-13-09.)

141.02 RULES AND REGULATIONS; RESPONSIBILITY; POWER TO SUSPEND.

(a) The Director of the Safety Department shall be the administrative head over both lower Departments. The Director of the Department of Safety, the Police Department Head and the Fire Department Head shall make all necessary rules and regulations for the administration of each of the established lower Departments.

(b) Each of the lower Department heads shall have charge of and be responsible for the proper maintenance of the apparatus and equipment of his department the conduct of the employees within that lower department.

(c) The administrative heads of the lower departments, within the Department of Safety, shall have the authority to suspend, subject to the approval of the City Manager, any member of the lower department under his command, for the violations of rules and regulations, disobedience to the orders of a superior officer, disorderly conduct or other failure of good behavior while on duty or while on call for duty.

(Ord. 2009-27. Passed 10-13-09.)

**CHAPTER 143
Fire Division**

143.01	Creation and composition.	143.05	Inspection of hazardous conditions; correction orders.
143.02	Powers and duties of Chief.	143.06	Use of equipment and apparatus.
143.03	Rules and regulations.	143.07	Nonresident emergency medical services fees.
143.04	Meetings and attendance records.		

CROSS REFERENCES

Council's power to establish and make payments from a volunteer firemen's relief and pension fund - see CHTR. §2.08(9)
Division established - see ADM. 141.01
Division head - see ADM. 141.02
Employment provisions - see ADM. Ch. 163

143.01 CREATION AND COMPOSITION.

(a) There is hereby created a Fire Department of the City, which shall consist of a Fire Chief and a Fire Company staffed to meet the fire safety and emergency service needs of the City, as determined by the Fire Chief. (Ord. 2024-7. Passed 4-23-24.)

(b) Members of the Fire Department serving on the effective date of this section shall continue in their present status of employment in the Fire Department without examination but subject to the merit system in all other respects as provided by Article VIII of the City Charter and the ordinances adopted there under.

(c) All vacancies for the position of Fire Chief and/or members of the Fire Company existing or occurring after the effective date of this section, shall be filled in the manner provided for appointments to the administrative service of the City in accordance with the Charter and ordinances then in effect. (Ord. 2009-28. Passed 10-13-09.)

143.02 POWERS AND DUTIES OF CHIEF.

The Fire Chief shall have command over all members of the Fire Department, and shall possess all necessary power over persons and property which shall be reasonably necessary to effectively combat any fire or other like emergency. It shall be the duty of the Fire Chief to instruct the other members of the Fire Department in the operation of the apparatus and equipment, so that members of the Fire Department are capable and efficient in the operation of the same. It shall be his duty to examine into the condition of all apparatus belonging to the Fire Department, and when any of the buildings or apparatus used for the purpose of the Fire Department requires any alterations, additions or repairs, he shall report the same to the City Manager. It shall be his duty to receive and transmit to the City Manager all communications

relating to the Fire Department, to keep an exact roll of the Fire Company, to make a report to the City Manager of each fire, and to submit annually a summary of all fires and an inventory of all equipment with a statement of its condition to the Council. It shall be the duty of the Chief to be present at all fires when at all possible. He shall have the power and it shall be his duty to investigate the cause of all fires and, in connection therewith, he shall have the power to examine papers and witnesses, and compel the production and appearance of the same.
(Ord. 2009-28. Passed 10-13-09.)

143.03 RULES AND REGULATIONS.

The Chief of the Fire Department shall formulate and administer procedures pertaining to the enforcement of rules and regulations for the operation of the Fire Department.
(Ord. 2009-28. Passed 10-13-09.)

143.04 MEETINGS AND ATTENDANCE RECORDS.

The Department shall hold one regular meeting each month or as frequently as required by the Fire Chief. Records of attendance at meetings and at all fires shall be accurately maintained under the direction of the Fire Chief. (Ord. 2009-28. Passed 10-13-09.)

143.05 INSPECTION OF HAZARDOUS CONDITIONS; CORRECTION ORDERS.

(a) The Fire Chief shall have the power at all times to inspect any and all buildings and properties in the City for the purpose of locating hazardous conditions, upon reasonable notice given to the occupants thereof. When he finds hazardous conditions, it shall be his duty to issue reasonable written orders of the correction of the same, a copy of which shall be filed with the City Manager.

(b) The Chief shall be responsible to make the inspections necessary to enforce the provisions of the Fire Prevention Code. (Ord. 2009-28. Passed 10-13-09.)

143.06 USE OF EQUIPMENT AND APPARATUS.

Fire Equipment or apparatus shall be used for the purpose of fires and emergencies only, or upon express authorization of the City Manager. No person shall, at any time, take any property whatsoever belonging to the Fire Department from any place where the same may be kept and no person shall willfully destroy or in any manner damage any apparatus or property of the Fire Department. Whoever violates this section is guilty of a misdemeanor of the third degree.
(Ord. 2009-28. Passed 10-13-09.)

143.07 NONRESIDENT EMERGENCY MEDICAL SERVICES FEES.

- (a) (1) There shall be, and hereby is, established a fee for EMS services provided by members of the Huron Fire Division to users who are not residents of either the City of Huron or the Township of Huron as follows:
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|---------------------------------|---------------------|
| Basic Life Support | \$800.00 per call |
| Advanced Life Support 1 (ALS 1) | \$900.00 per call |
| Advanced Life Support 2 (ALS 2) | \$1,100.00 per call |
| Mileage | \$16 per call |
- (2) Definitions.
"Resident" shall mean a person whose actual residence is within the City of Huron or Township of Huron, Erie County, Ohio, or members of his or her immediate household.

The levels of service set forth above shall mean:

"Basic Life Support (BLS)" is transportation by ground ambulance vehicle and the provision of medically necessary supplies and services, including BLS ambulance services as defined by the State of Ohio. The ambulance must be staffed by an individual who is qualified in accordance with State and local laws as an emergency medical technician-basic (EMT-Basic) or above.

"Advanced Life Support 1 (ALS 1)" is the transportation by ground ambulance vehicle and the provision of medically necessary supplies and services including the provision of an ALS assessment or at least one ALS intervention.

"Advanced Life Support 2 (ALS 2)" is the transportation by ground ambulance vehicle and the provision of medically necessary supplies and services including (1) at least three separate administrations of one or more medications by intravenous push/bolus or infusion excluding crystalloid fluids or (2) ground ambulance transport and the provision of at least one of the following ALS 2 procedures:

- Manual defibrillation/cardioversion;
- Endotracheal intubation;
- Central venous line;
- Cardiac pacing;
- Chest decompression;
- Surgical airway;
- Intraosseous line.

(b) All funds generated and actually received from the foregoing charges, after first deducting all fees and expenses incurred in collecting such funds, shall be deposited into the General Fund to be used to offset the overall cost of operation of the Fire Division, as such cost of operation is defined in the City/Township Emergency Services Agreement, before billing the Township for its contractual share of the net cost of operation in accordance with the then current contract for Emergency Services.

(c) The City Manager, with the approval of this Council, shall establish and publish rules and regulations and shall establish other charges, fees and rates incidental to the operation of the emergency medical/ambulance services of the City and not inconsistent with this section which the City Manager deems necessary and advisable and shall file those rules, regulations, charges, fees and rates with the Clerk of this Council.

(d) The City Manager, with the approval of this Council, shall establish a policy for charity care and/or discounts for the fees imposed through this section based generally upon Federal poverty levels.

(e) The City Manager, or his designee, shall be responsible for the administration of the policies and fees set forth in this section, including the approving of charity care and/or discounts in accordance with the policy established therefor.

(f) If any section, phrase, sentence or portion of this section is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions hereof. (Ord. 2024-18. Passed 6-25-24.)

CHAPTER 145
Police Division

145.01 Creation and composition.**145.02 Powers and duties of Chief.**

CROSS REFERENCES

Division established - see ADM. 141.01
Division head - see ADM. 141.02
Employment provisions - see ADM. Ch. 163
Bonds required - see ADM. 163.01

145.01 CREATION AND COMPOSITION.

There is hereby created a Police Department of the City which shall consist of a Police Chief who shall be appointed by the City Manager in accordance with the Charter, and such other officers and employees as may be authorized by Council.
(Ord. 2009-29. Passed 10-13-09.)

145.02 POWERS AND DUTIES OF CHIEF.

The Chief of Police shall be accountable to the Director of the Department of Safety. He shall perform the following duties:

- (a) Formulate and administer procedures pertaining to the enforcement of rules and regulations for the operation of the Police Department including part-time police officers, such auxiliary police as may be appointed.
- (b) Be responsible for the preservation of the public peace, order and safety, the prevention and detection of crime, the apprehension of offenders, the protection of person and property and the enforcement of all laws.
- (c) Have control of the assignment of all police officers.
- (d) Provide for the training and instruction of the officers and employees of the Police Department.
- (e) Act as liaison officer with other law enforcement agencies.
- (f) Perform such other duties as the Director of the Department of Safety may require.
(Ord. 2009-29. Passed 10-13-09.)

CHAPTER 147
Department of Service

147.01 Divisions and administrative heads.

147.02 Rules and regulations; responsibility; power to suspend.

CROSS REFERENCES

Creation; department heads; divisions - see CHTR. §5.01 et seq.
 Contract interest - see CHTR. §5.08
 Division of Streets and Parks - see ADM. Ch. 149
 Division of Utilities - see ADM. Ch.151
 Employment provisions - see ADM. Ch. 163
 Small boat mooring harbor - see TRAF. Ch. 385

147.01 DIVISIONS AND ADMINISTRATIVE HEADS.

The Department of Service, as created and established by the City Charter, shall be organized into four divisions, with administrative heads as follows:

- (a) The Division of Streets and Parks - Director of Department of Service;
- (b) The Division of Engineering - Director of Department of Service;
- (c) The Division of Utilities - Director of Department of Service;
- (d) The Division of Small Boat Mooring Basin and Harbor of Refuge - Director of Department of Service. (Ord. 1974-23. Passed 4-22-74.)

147.02 RULES AND REGULATIONS; RESPONSIBILITY; POWER TO SUSPEND.

The Director of the Department of Service shall be the administrative head of the Department. The Director shall make all necessary rules and regulations for the administration of each of the several divisions.

Each of the division heads shall have charge of and be responsible for the proper maintenance of the apparatus and equipment of the division and the conduct of the employees thereof.

The administrative head of each division shall have the authority to suspend, subject to the approval of the City Manager, any member of the division for the violation of rules and regulations, disobedience to the orders of a superior officer or disorderly conduct while on duty. (Ord. 1962-20. Passed 7-23-62.)

CHAPTER 149
Division of Streets and Parks

149.01 Duties of Division.

CROSS REFERENCES

Creation; Service Director as head - see ADM. 147.01
 Rules; power of suspension - see ADM. 147.02
 Employment provisions - see ADM. Ch. 163
 Swimming at Nickel Plate Park - see GEN. OFF. 521.12
 City parks - see S.U. & P.S. Ch. 935

149.01 DUTIES OF DIVISION.

The Division of Streets and Parks shall be charged with the duty of:

- (a) Cleaning, repairing, maintaining and lighting all streets, highways, and sidewalks on any City-owned lot or City-owned lands abutting upon any street throughout the City, including custody and maintenance of all signs and traffic control signals and devices. (Ord. 2020-26. Passed 9-22-20.)
- (b) Cleaning, repairing, maintaining and inspecting of all storm sewers, drains, ditches, culverts and watercourses throughout the City.
- (c) Maintaining, repairing and inspecting of all public lands and buildings throughout the City.
- (d) Cleaning, repairing, maintaining and inspecting of all vehicles, tools, fixtures and equipment belonging to the City under the custody of the Division of Streets and Parks.
- (e) Maintaining, repairing and inspecting of City parks and amusements including temporary parks and playgrounds which Council or the City Manager may from time to time establish outside the City parks. (Ord. 1962-20. Passed 7-23-62.)

CHAPTER 151
Division of Utilities

151.01 Duties.

CROSS REFERENCES

Council's power to grant utility franchises - see CHTR. §2.08(13)
Contract interest - see CHTR. §5.08
Creation; Service Director as head - see ADM. 147.01
Rules; power of suspension - see ADM. 147.02
Employment provisions - see ADM. Ch. 163
Director's bond - see ADM. 163.01
Urban renewal - see ADM. Ch. 191

151.01 DUTIES.

The Division of Utilities shall be charged with the duties of managing and conducting the water works of the City, including procuring and distributing of water and the maintenance, inspection, installation and repair of service lines, meters and such other work connected with the Division as the Director of Utilities may from time to time designate.

CHAPTER 153
Department of Building and Housing Inspection

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| <p>153.01 Department of Building and Housing Inspection/Department of Residential building established; Director’s appointment; duties.</p> | <p>153.02 Assistant building officials.
153.03 Disqualification of Director.</p> |
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CROSS REFERENCES

Bond of Building Official - see ADM. 163.01
Urban renewal standards and procedures - see ADM. Ch. 191

**153.01 DEPARTMENT OF BUILDING AND HOUSING INSPECTION/
DEPARTMENT OF RESIDENTIAL BUILDING ESTABLISHED;
DIRECTOR’S APPOINTMENT; DUTIES.**

- (a) There is hereby established a “Department of Building and Housing Inspection/Department of Residential Building”.
- (b) The Director of the Department of Building and Housing Inspection/Department of Residential building shall act as the Building Official of the City. He shall be appointed by the City Manager with the approval of Council and shall have supervision and control of the Department of Building and Housing Inspection/Department of Residential Housing.
- (c) The Director/Building Official shall perform the following duties:
- (1) Enforce all applicable laws and ordinances of the City regulating building, housing, zoning, plumbing, heating and electrical installations, including but not limited to such standardized building codes as shall be adopted by the City.
 - (2) Issue building permits in conformity with the codes and laws applicable to building inspections and construction.
 - (3) Institute proceedings for the repair or destruction of unsafe buildings in conformity with the codes and laws of the City.
 - (4) Issue zoning permits where required by the Zoning Ordinance.
 - (5) Make all inspections as provided in the City’s Building Code or such other standardized codes as shall be adopted by the City, the Zoning Ordinance, such other inspections as shall be required to be made by the Building Official by the laws and ordinances of the City and such other inspections as may be directed by the City Manager.
(Ord. 2006-16. Passed 10-10-06.)

153.02 ASSISTANT BUILDING OFFICIALS.

The City Manager may, from time to time, appoint assistant building officials to supplement the work of the Director. Such assistants shall be subject to the management and control of the Director and shall be unclassified part-time employees of the City.
(Ord. 1964-42. Passed 12-21-64.)

153.03 DISQUALIFICATION OF DIRECTOR.

The Director shall be disqualified from performing any of the duties set forth above when the Director or any firm in which he is a partner, employee, associate or subcontractor represents an owner, contractor, subcontractor or any other person as architect, engineer or consultant and such owner, contractor, subcontractor or other person requires any inspection, permits or other action by the Building Official.

In the event of such temporary disqualification, the City Manager shall appoint a qualified architect or engineer to perform the duties of the Director for such period as is necessary to complete the duties required to be performed by the Building Official for the particular matter in which the Director is disqualified to act.
(Ord. 1964-42. Passed 12-21-64.)

CHAPTER 155
Department of Community Development

155.01 Creation and composition.
155.02 Division of Grants.

**155.03 Appointment, powers and duties
of Director.**

CROSS REFERENCES

Urban renewal standards and procedures; federal bid contracts -
see ADM. Ch. 191

155.01 CREATION AND COMPOSITION.

There is hereby established the Department of Community Development consisting of the Division of Grants. The City Manager is hereby designated to serve as the Director of this Department as provided by Section 5.02 of the Charter. The Director of the Department of Community Development shall be the administrative head of the Department and, together with the division heads, shall make all necessary rules and regulations for the administration of the divisions. The Director shall also carry out those functions assigned to the City Manager in Section 191.04. (Ord. 1977-5. Passed 1-24-77.)

155.02 DIVISION OF GRANTS.

The Division of Grants shall consist of the office of the Director of Grants, which office, pursuant to Section 8.02 of the Charter, is exempt from the merit system of the City. The Division shall also consist of such other full or part-time employees as may be authorized by Council upon recommendation of the City Manager. (Ord. 1977-5. Passed 1-24-77.)

155.03 APPOINTMENT, POWERS AND DUTIES OF DIRECTOR.

The Director of Grants shall be appointed by the City Manager, subject to the approval of Council, and shall serve until removed by the City Manager or until a successor is appointed. He shall be the head of the Division of Grants and, subject to the direction of the Director of the Department of Community Development, shall have supervision and control of the activities of the Division of Grants and shall perform such duties consistent with his office as may be required by the Charter, by ordinance or resolution of Council or as directed by the City Manager or the Planning Commission in connection with the planning, undertaking and carrying out of the grant programs of the City. (Ord. 1977-5. Passed 1-24-77.)

CHAPTER 157
Department of Administrative Services

157.01 Creation and composition.

157.02 Director and administrative heads.

CROSS REFERENCES

Division of Purchasing - see ADM. Ch. 159

Division of Personnel - see ADM. Ch. 161

Division of Recreation - see ADM. Ch. 165

157.01 CREATION AND COMPOSITION.

There is hereby created the Department of Administrative Services which shall be organized into three divisions with administrative heads as follows:

- (a) Division of Purchasing - Purchasing Agent;
- (b) Division of Personnel - Personnel Officer; and
- (c) Division of Recreation - Director of Recreation.

(Ord. 1974-22. Passed 4-22-74.)

157.02 DIRECTOR AND ADMINISTRATIVE HEADS.

The City Manager is hereby designated to serve as the Director of this Department as provided by Section 5.02 of the Charter, who, together with the division heads, shall make all necessary rules and regulations for the administration of the divisions.

(Ord. 1974-22. Passed 4-22-74.)

CHAPTER 159
Division of Purchasing

159.01	Creation and composition.	159.05	Normal purchase procedure.
159.02	Agent's general purchasing power.	159.06	Emergency purchases.
159.03	Formal bidding requirements.	159.07	Design professional selection law waived.
159.04	Manager may seek Council approval.		

CROSS REFERENCES

Purchasing agency established - see CHTR. §5.05
Competitive bidding - see CHTR. §5.06
Contracts - see CHTR. §5.07 et seq.
Purchasing procedure - see CHTR. §6.12
Division established; head - see ADM. 157.01

159.01 CREATION AND COMPOSITION.

There is hereby created a Division of Purchasing which shall be composed of the Purchasing Agent as established by Section 5.05 of the City Charter. The City Manager, or his designee, shall act as Purchasing Agent for the City.
(Ord. 2010-16. Passed 5-25-10.)

159.02 AGENT'S GENERAL PURCHASING POWER.

Unless otherwise provided for in this chapter, the Purchasing Agent shall make all purchases and contracts for the purchase of supplies, materials and equipment required by the City. (Ord. 2010-16. Passed 5-25-10.)

159.03 FORMAL BIDDING REQUIREMENTS.

(a) The City shall procure expenditures in accordance with the bidding requirements set forth in Ohio R.C. 735.05, except as otherwise provided in this Chapter or by separate ordinance of Council.

(b) In all circumstances, the Council reserves the right to reject any and all bids and to waive informalities in bidding.

(c) In all cases of expenditures exceeding bidding threshold set forth in Ohio R.C. 735.05, the requirements of division (a) of this Section may be waived by Council if the expenditure falls within one of the following categories. In all cases, the purchase shall be approved by Council.

- (1) Purchase from the State under Ohio R.C. 125.04 or 5513.01.
- (2) Purchase from a governmental body.
- (3) Purchase of professional service.

- (4) Emergency purchases.
- (5) Purchases incapable of being competitively bid, such as sole source providers.
- (6) Purchases from another supplier upon equivalent terms, conditions, and specifications but a lower price than is offered by the State under Ohio R.C. 124.04(c).

(d) In cases of public disaster, declared by Council resolution adopted by unanimous vote of those members present, provided that a quorum is present, any purchase may be made in the open market.

(e) The City may prepare "blanket" certificates in accordance with ORC Section 5705.41, not to exceed current appropriations and \$100,000 for each "blanket" certificate. (Ord. 2019-18. Passed 8-27-19.)

159.04 MANAGER MAY SEEK COUNCIL APPROVAL.

The approval of the City Council of any purchase, irrespective of the amount involved, shall be required when ordered by the City Manager. (Ord. 2010-16. Passed 5-25-10.)

159.05 NORMAL PURCHASE PROCEDURE.

All purchases, other than emergency purchases or as otherwise provided in Section 159.03, shall be made in the following manner:

- (a) The City Manager is authorized to amend and modify existing written agreements, and enter into and execute new written agreements by and on behalf of the City for expenditures not to exceed twenty-five thousand dollars (\$25,000.00) per occurrence or series of occurrences for any public improvement, or the purchase or lease of equipment, materials, and supplies, or to obtain professional or personal services or for any other lawful purpose, provided that a current appropriation supports such expenditure and, provided further that there shall be no monetary limitations or caps for amendments to and modifications of existing written agreements, or entering into and executing new written agreements by and on behalf of the City for power portfolio purchases pertaining to Huron Public Power and/or Huron Public Power customers due to the ever-changing, and occasionally volatile, nature of the energy markets. An expenditure exceeding twenty-five thousand dollars (\$25,000.00) per occurrence or series of occurrences shall not be divided to bring it within the provisions of this section. The City Manager shall notify Council of such expenditure at the next meeting of Council by way of the City Manager's Report or other method of written communication (e.g., email).
- (b) The City may expend up to twenty-five thousand dollars (\$25,000.00) per occurrence or series of occurrences with the approval of the City Manager or City Manager's designee, and the Director of Finance, to the extent there are appropriations therefor, for any public improvement, or the purchase of equipment, materials, or supplies, or to obtain professional or personal services or for any other lawful purpose. The City Manager may designate approval to the Director of Finance for purchases made up to three thousand dollars (\$3,000.00). These purchases must be encumbered, and a purchase order issued prior to receipt of services, materials or supplies and disbursement of funds.

- (c) The City may expend between twenty-five thousand dollars (\$25,000.00) per occurrence or series of occurrences and up to fifty thousand dollars (\$50,000.00) per occurrence or series of occurrences with the approval of the City Manager, or City Manager's designee, and the Director of Finance, to the extent there are current appropriations therefor, upon the prior approval of a majority of Council, which approval may be given by a motion and vote at any regular or special meeting of Council. Authorization provided by Council shall only be effective if all members of Council are provided a written explanation of the amount and purpose of the proposed expenditure prior to said motion and vote. The City Manager shall provide specifications to Council. Council may request the City Manager or department heads to attempt to obtain at least two quotations, as part of an informal bidding process. These purchases must be encumbered, and a purchase order issued prior to receipt of services, materials or supplies and disbursement of funds.
- (d) All requests for the purchase of materials, supplies, or services shall come from the department head involved.
- (e) Requests for materials, supplies or services shall be addressed to the City on a requisition form to be provided by the Office of the Director of Finance, or electronically submitted through the Director of Finance's designated software. All requests shall explicitly state the items or services desired.
- (f) All requisitions shall be filed, approved, and stored in the Finance Department, which may be done electronically. In accordance with Section 6.12 of the Charter, purchases shall be made by written purchase order signed by the Purchasing Agent. Agreements for construction work shall be made by written contract. Agreements for personal services shall be made by written contract or appointment, signed by the City Manager, or City Manager's designee, acting as Purchasing Agent for the City.
- (g) Purchase orders shall be on printed forms as prescribed by the City Manager and the Director of Finance. They shall bear consecutive numbers as to the date of issue.
- (h) No purchase order or contract shall be valid as an obligation of the City unless it bears a certificate of the Director of Finance that the estimated amount thereof has been entered as an encumbrance in the City accounts against an allotment based on a valid appropriation.
- (i) After the approval of requisitions and after the certificate of the Director of Finance has been signed, which may be electronically, stating that the funds are available for such purchase from the proper fund, the original purchase orders shall be issued to the vendor, supplier, or person rendering the required service.
- (j) A second (carbon) copy of every purchase order shall be immediately posted to the encumbrance ledger and such sum shall be subtracted from the respective appropriate account. All second (carbon) copies or purchase orders shall be kept in numerical filing order in the custody of the Director of Finance, unless retained electronically.
- (k) All vouchers and warrants for the disbursement of City funds shall bear the purchase order number authorizing such expenditure when so applicable. If there is a difference in the quoted purchase order price and the invoice or final price, such difference shall be reconciled immediately with the encumbrance ledger, with such explanation within the voucher as to difference in price as the Director of Finance or City Manager may require or deem advisable.
- (l) The City Manager, together with the Director of Finance, shall sign all warrants, vouchers and checks or any contract involving the disbursement of City funds, which may be done electronically.
(Ord. 2022-50. Passed 10-11-22.)

159.06 EMERGENCY PURCHASES.

(a) Emergency purchases, without recourse to requisition or purchase procedure, may be made by certain authorized employees, including the City Manager, Director of Finance, or a department head, when such emergency action is necessary. Examples of such emergency situations would be in times of military or civil disaster or during periods of the day or night when the required officials would not be available to approve normal purchase procedure and when the unavailability of such officials to approve such purchases would adversely affect the best interest and the day-to-day operations of the City.

(b) When an emergency purchase is made by the City Manager or an authorized employee(s) of the City, a written explanation of such purchase shall be made to the Director of Finance within twenty-four (24) hours after such purchase is negotiated or made. The Director of Finance shall subsequently prepare and sign a purchase order for the emergency purchase, and it shall be filed in the manner prescribed in Section 159.05.
(Ord. 2022-50. Passed 10-11-22.)

159.07 DESIGN PROFESSIONAL SELECTION LAW WAIVED.

(a) The provisions of Ohio R.C. 153.65 through 153.71 shall not be applicable in the City.

(b) In addition to meeting existing ordinances and Charter provisions as to contracts and purchases, the City Manager is authorized to establish such further procedures as are deemed to be in the City's best interests for the selection of design professionals.
(Ord. 2010-16. Passed 5-25-10.)

CHAPTER 160
Local Preference

160.01 Definitions of terms.**160.02 Local Preference.****160.01 DEFINITIONS OF TERMS.**

As used in this Chapter 160, the following **words**, phrases and terms shall be defined as set forth below:

- (a) "Bid" means the quoted monetary amount submitted to the City of Huron in a response to an invitation for bid, solicitation or request for proposal for a price in connection with the award of a municipal contract for services or supplies.
- (b) "Bidder" means a person, firm, sole proprietorship, partnership, association, corporation, company, or other business entity of any kind including, but not limited to, a limited liability corporation, incorporated professional association, joint venture, estate or trust offering or proposing to enter into a contract with the City in response to an invitation to bid, solicitation or to a request for proposal.
- (c) "Bid Preference" means the application of a percentage adjustment to the total amount of a Bid submitted by a Bidder whose Operations Location is within the City, Huron Township, or Erie County (as referenced herein) for a contract solely for the purpose of bid comparisons. The use of a Bid Preference for Bid comparison will not alter the total amount of the Bid or price submitted by a Bidder or the contract executed based on a Bid.
- (d) "Chapter" means all of the provisions of this Chapter 160 of the Codified Ordinance of Huron, Ohio.
- (e) "City" means the City of Huron, Ohio.
- (f) "Contract" means a binding agreement executed on or after the effective date of this Chapter by which, after the making of an invitation to bid, solicitation or request for proposal, the City either grants a privilege or is committed to expend or does expend its funds or other resources for or in connection with any Contract for the:
 - (1) Construction of any public improvement;
 - (2) Purchase of personal property;
 - (3) Purchase of supplies, material or equipment;
 - (4) The provision of services to the City other than Professional Services.
- (g) "Contracting Department" includes any administrative department under charge of the City Manager.
- (h) "Contracting Authority" means the official authorized to enter into a Contract on behalf of a particular Contracting Department.

- (i) "Operations Location" means the actual physical location of the principal place of business of the Bidder, with such business having either an actual physical business location and actual operations related thereto at the Operations Location or other substantial presence at the Operations Location as reasonably determined by the City. For persons who are not registered with the State and who have no principal place of business, the residence of such person shall be the Operations Location, and a valid driver's license may be provided by persons who are not registered with the State indicating a place of residence within Erie County. A Bidder shall submit a "Bidder's Affidavit" in a form prescribed by the Contracting Authority at the time of submission of Bid in order to qualify for a Bid Preference.
- (j) "Local Bidder" means an individual or business entity which at the time of the award of a Contract pursuant to a Bid:
 - (1) Has a Operations Location within Erie County; and
 - (2) If required by law, has filed an income tax return for the year preceding the award of the Contract with a Erie County taxing authority; and
 - (3) If required by law, is paid in full or is current and not otherwise delinquent in the payment of City income taxes.
- (k) "Professional Services" means services that usually require skill or expertise of an advanced, specialized or peculiar nature, including but not limited to attorneys, architects, engineer, professional design firms, construction managers, surveyors, accountants, physicians, real estate appraisers, real estate brokers and sales people, insurance advisors, computer software consultants, telecommunications consultants and third party benefit administrators.
(Ord. 2022-22. Passed 4-26-22.)

160.02 LOCAL PREFERENCE.

(a) Application of Bid Preference. Subject to the limitations contained in subsection (f) below, a Contracting Authority shall, prior to awarding a Contract, evaluate all Bids received and apply a Bid Preference equal to four percent (4%) to each Bid of any Local Bidder whose Operations Location is within the City or within Huron Township or two percent (2%) to each Bid submitted by any other Local Bidder. Only one Bid Preference is to be applied to each Bid.

(b) All Contracts shall be awarded to the lowest and best bidder. The determination of the best bid shall be made in conformance with the criteria set forth in the bidding documents and other criteria established by the Contracting Authority.

(c) Nothing herein shall be construed as increasing or decreasing the actual price of a Bid and the resulting Contract made in accordance with the terms of this Chapter. The provisions of this Chapter are intended to be used for the exclusive purpose of comparing the evaluating bids for goods and services. Nothing in this Chapter shall be construed to create any private rights, claims or causes of action on behalf of any person, including but not limited to any Bidder.

(d) The provisions of this Chapter shall not apply to the following contracts or situations:

- (1) Contracts funded in whole or in part with State or Federal funds;
- (2) Emergency procurements;
- (3) Purchases made through the Ohio Department of Administrative Services or through participation in a joint purchasing program authorized under Section 9.48 of the Ohio Revised Code;

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- (4) Contracts for Professional Services;
 - (5) Contracts proposing or requiring local hiring preferences or to require local employees in the bidding or hiring process (O.R.C. 9.75); or
 - (6) Any other Contract for which an invitation to bid, solicitation or request for proposal has not been made.
- (e) The City shall indicate in all of its invitations to bid, its requests for proposals and its solicitations for Contracts that it shall apply a Bid Preference in accordance with this Chapter.
- (f) The maximum amount of Bid Preference applied according to this Chapter shall be:
- (1) For contracts up to five hundred thousand dollars (\$500,000), the maximum Bid Preference shall be ten thousand dollars (\$10,000); and
 - (2) For contracts from five thousand and one dollars (\$500,001) to one million dollars (\$1,000,000) and higher, the maximum Bid Preference shall be twenty-five thousand dollars (\$25,000).
(Ord. 2022-22. Passed 4-26-22.)

CHAPTER 161
Division of Personnel

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| <p>161.01 Creation and composition.</p> <p>161.02 Purpose and amendment of personnel regulations.</p> <p>161.03 Definitions.</p> <p>161.04 Position and salary schedule.</p> <p>161.04.1 Full-time salaries of the Law Director, Finance Director, Service Director, Fire Chief and Police Chief.</p> <p>161.05 Applications and applicants.</p> <p>161.06 Examinations.</p> | <p>161.07 Eligible lists.</p> <p>161.08 Appointment and probation.</p> <p>161.09 In-service activities.</p> <p>161.10 Discipline</p> <p>161.11 Appeals procedure.</p> <p>161.12 Layoff and reinstatement.</p> <p>161.13 Political activity.</p> |
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CROSS REFERENCES

Contract interest - see CHTR. §5.08
 Merit system established - see CHTR. §8.01
 Exempt positions - see CHTR. §8.02
 Personnel officer - see CHTR. §8.03
 Personnel Appeals Board - see CHTR. §8.04, 8.05
 Political activity - see CHTR. §8.06 et seq.
 Promotional examinations - see CHTR. §8.09
 Removal from office - see CHTR. §12.04
 Division established; head - see ADM. 157.01
 Employment provisions - see ADM. Ch. 163
 Bonds required - see ADM. 163.01

161.01 CREATION AND COMPOSITION.

There is hereby created a Division of Personnel which shall be composed of the Personnel Officer as established by Section 8.03 of the City Charter.
 (Ord. 2023-22. Passed 8-22-23.)

161.02 PURPOSE AND AMENDMENT OF PERSONNEL REGULATIONS.

(a) It is the purpose of this chapter to give effect to the provisions of the City Charter by establishing rules, standards and procedures for the operation of the merit system.

(b) The Personnel Officer shall prepare, in consultation with the City Manager, such amendments to this chapter as may, from time to time, be deemed desirable. Such amendments shall be recommended to Council for adoption. (Ord. 2023-22. Passed 8-22-23.)

161.03 DEFINITIONS.

(a) "Allocation" means the assignment of an individual position to an appropriate class on the basis of the kind, difficulty and responsibility of the work actually performed in the position.

(b) "Appointing authority" means the officer or agency having power under the Charter and ordinances to make appointments to positions in the classified service.

(c) "Classified service" shall consist of all full-time firefighters and police officers who are employees of the City, except those specifically exempted by the Charter.

(d) "Classes of positions" shall consist of all positions in the classified service which are sufficiently alike in duties, authority and responsibility to be treated in the same manner for personnel purposes.

(e) "Class specifications" are those duties imposed upon the personnel of each division by the Administrative Code.

(f) "Demotion" means the change of an employee from a position in one salary grade to a position in another salary grade having a lower maximum salary rate.

(g) "Eligible" means a person whose name is on a list prepared by the Personnel Officer as the result of passing an open competitive examination or on a re-employment list.

(h) "Eligible list" means a list of eligibles, in the order of their final grades in an open competitive examination, or in an order determined by this chapter, prepared by the Personnel Officer.

(i) "Position" means a group of duties and responsibilities designed to be performed by an individual. Positions shall be created and abolished by the City Manager.

(j) "Probationary period" means the working test period during which a bargaining unit employee is required to demonstrate their fitness by actual performance of the duties of the position to which they have been appointed.

(k) "Promotion" means the change of an employee from a position in one salary grade to a position in another salary grade having a higher maximum salary rate.

(l) "Regular employee" means a full-time police officer or firefighter who has passed a physical examination, has been appointed to a position in the classified service from an eligible list and who has satisfactorily completed probationary period..

(m) "Full-time, employee" means a person who regularly works a forty (40) hour work week, or a person who works a twenty-eight (28) day schedule at a yearly salary as a full-time employee of the Fire Division and in both cases are either on a probationary period or a regular employee.

(n) "Part-time employee" means a person who regularly works twenty-nine (29) hours a week or less and is paid by the hour, and does not receive any of the fringe benefits as set forth in other sections of this Code.

(o) "Administrative employee" means the City Manager, Director of Finance, Fire Chief, Police Chief and Police Captain.
(Ord. 2023-22. Passed 8-22-23.)

161.04 POSITION AND SALARY SCHEDULE

(a) The position and salary schedule, marked Exhibit "A", which is attached hereto and made a part of this Code shall be effective as of January 1, 2025.

(b) The Personnel Officer, in conjunction with department and division heads and subject to the approval of the City Manager, shall annually review and make recommendations to Council for changes in the following schedule.

(c) The adopted position and salary schedule shall provide the basis for compensation of all municipal employees. The City Manager shall adopt an administrative policy, subject to approval of the City Council, to address those positions which are in existence and have not attained the minimum base salary range or have exceeded the maximum base salary range. A position may be assigned a salary lower than the minimum base salary range or higher than the maximum base salary range provided for that salary grade of that position, but is subject to administrative policy. Prior to appointment of a new employee, the City Manager shall consult the position and salary schedule for determination of placement within the relevant classification. Appointments shall normally be made at the minimum rate for the specified pay scale. Evaluation of an appointee's qualifications and experience shall be considered and may provide the basis for compensation in excess of the minimum base salary.

(d) Salary increases within an established range shall not be automatic, but can be given on the following bases:

- (1) A merit increase recommended, in writing, to the City Manager by the appropriate department or division head and approved by the City Manager. Such a recommendation is to be based on standards of performance or other pertinent data.
- (2) A merit increase recommended and approved by the City Manager. Such a recommendation is to be based on standards of performance or other pertinent data.
- (3) An across the board increase granted to all salaried employees and recommended by the City Manager.
- (4) A change in the employee's classification.

(e) Salary increases granted on the basis of subsection (d)(1), (2) and (3) hereof are dependent on the provisions of moneys appropriated in the annual appropriation ordinance. Salary increases granted on the basis of subsection (d)(1) and (2) hereof shall not be granted to an employee more frequently than once in each six months. No salary advancement shall be given before the employee completes the first six months of his probationary period. However, when the minimum salary for the particular position is increased during such employee's probationary period, such employee shall be compensated at such higher salary from the date of the passage of the salary ordinance.

(f) The salary rate established for an employee shall represent his total remuneration, not including reimbursement for official travel and except as otherwise provided, in this chapter (overtime pay, cost-of-living allowance, premium pay and/or on-call status). No reward, gift or other thing of value received from any source for the performance of his duties shall be retained by an employee. Notwithstanding the foregoing, employees of the Police Division, during off-duty time, may accept special duty assignments for police work only when authorized by the Police Chief.

(g) Whenever an employee works for a period less than the regularly established number of hours per day, days per week or weeks per month, the amount paid shall be proportionate to the time actually employed.

(h) All full-time salaried employees except department heads, administrative employees and Fire Division employees shall be compensated for each hour worked in excess of forty hours per week at a rate equal to one and one-half times their straight rate.

All full-time employees of the Fire Division shall be compensated for each hour worked in excess of 212 hours during any twenty-eight day work period at a rate equal to one and one-half times their straight rate.

Authorization of all overtime shall be under the control of the City Manager. If any full-time salaried employee, other than department and division heads, requests the City Manager to grant compensatory time off in lieu of compensation for such employee's authorized overtime, the City Manager shall be authorized but not required to allow such request.

The City Manager shall be authorized, but not required, to grant compensatory time off to those administrative employees not entitled to overtime compensation at such times and to such extent that the City Manager, in his sole discretion deems justifiable under the circumstances relating to each such administrative employee.

(i) (EDITOR'S NOTE: This subsection was repealed by Ordinance 1988-2, passed January 25, 1988.)

(j) Except as otherwise provided in any one or more controlling collective bargaining agreements, each employee of the Division of Utilities and of the Division of Streets and Parks, when placed on an "on call" basis by the department or division head, shall receive compensation in addition to his regular salary in an amount equal to two (2) hours of such employee's regular rate for each such twenty-four(24) hour period that the employee is on call. Such "on call" pay shall be in addition to pay for actual hours worked on call.

EXHIBIT "A"
CITY OF HURON
FULL TIME POSITION AND SALARY SCHEDULE

POSITION TITLE	Pay Scale	BASE SALARY RANGE	
		Min.	Max.
Water Superintendent	5	\$65,000	\$110,000
Parks and Recreation Director			
Assistant Finance Director	4	\$55,000	\$95,000
Building & Zoning Manager			
Parks and Recreation Operations Manager			
Technology Manager			
Service Manager			
Clerk of Court			
Parks and Municipal Ground Coordinator	3	\$45,000	\$75,000
Boat Basin Facility Manager			
Executive Administrative Assistant/Clerk of Council			
Finance Specialist			
Probation Officer			
Zoning Inspector - FT	2	\$35,000	\$65,000
Planning & Zoning Secretary			
Deputy Clerk of Court			
Administrative Assistant - Communications			
Parks Maintenance Worker I			

POSITION TITLE	Pay Scale	BASE SALARY RANGE	
		Min.	Max.
Municipal Judge	1	\$35,500	\$35,500
Administrative Assistant	1	\$25,000	\$55,000

Part Time and Seasonal Position Salary Schedule		
POSITION TITLE	BASE SALARY RANGE	
	Min.	Max.
Prosecutor	\$20,000	\$50,000
Personnel Officer		
Deputy Court Clerk	\$11/hr.	\$25.00/hr.
Police/Dispatch Secretary		
Police Officer		
Court Bailiff/Court Security Officer		
Finance Clerk		
Customer Service Clerk		
General Maintenance Worker		
Zoning Inspector - PT		
Administrative Assistant		
Street Maintenance		
Parks Maintenance	\$11/hr.	\$17.00/hr.
Recreation		
Dockhand		
Basic EMT/FF	\$12.00/hr.	\$17.00/hr
Basic Paramedic/FF	\$15.00/hr.	\$20.00/hr.

(Ord. 2025-32. Passed 12-9-25.)

161.04.1 FULL-TIME SALARIES OF THE LAW DIRECTOR, FINANCE DIRECTOR, SERVICE DIRECTOR, FIRE CHIEF AND POLICE CHIEF.

The following positions and commensurate salaries are effective January 1, 2025:

<u>Position</u>	<u>Maximum Base Salary</u>
Law Director	\$150,000.00
Finance Director	\$121,000.00
Service Director	\$119,000.00
Fire Chief	\$106,000.00
Police Chief	\$106,000.00

(Ord. 2025-33. Passed 12-9-25.)

161.05 APPLICATIONS AND APPLICANTS.

(a) All entrance examinations shall be publicly announced by the Personnel Officer as they deem necessary or desirable. The announcement shall specify the title of the position for which the examination is to be held; the time, place and manner of making applications; and any other information deemed pertinent by the Personnel Officer.

(b) Applications shall be made on forms prescribed by the Personnel Officer.

(c) The Personnel Officer shall reject any application which indicates on its face that the applicant does not possess the minimum qualifications required or which is not received within the time limit fixed for filing for the position. Notice of such rejection shall be given to the applicant, and such rejection shall be final.

(d) All applicants must be citizens of the United States or legally permitted to work in the United States, of good moral character, of temperate habits, of sound health and physically able to perform the duties of the position applied for.

(e) The Personnel Officer shall make inquiry of employers, educational institutions and character references given by the applicant to verify the statements made in the application. If the facts so ascertained indicate the unsuitability of the applicant, the Personnel Officer may reject their application and notify them to that effect, and such rejection shall be final.

(f) Every applicant for entrance examination for the uniformed fire service shall be, in addition to the requirements set forth in subsections (c), (d) and (e) hereof, at the time of application, no less than twenty (20) years of age and not over thirty-nine (39) years of age. However, in a case where an applicant has had experience as a full-time firefighter in the State of Ohio, the Personnel Officer may, at their discretion, accept applicants over thirty-nine (39) years of age, with one year of increased age allowed for each year so served.

(g) Every applicant for entrance examination in the uniformed police service, in addition to the requirements set forth in subsections (c), (d) and (e) hereof, shall at the time of application be no less than twenty-one (21) years of age and not over thirty-nine (39) years of age, and must have successfully completed the Basic Peace Officers Training course at the time of their original appointment as a police officer in the Police Division. However, in a case where an applicant has had experience in the State as a full-time police officer, the Personnel Officer may, at their discretion, accept applicants over thirty-nine (39) years of age, with one year of increased age allowed for each year so served.

(h) Every applicant for entrance examination for the uniformed police service and fire service shall pay an application fee established by the Personnel Officer in an even dollar amount calculated to cover the cost of the examination forms and study materials.
(Ord. 2023-22. Passed 8-22-23.)

161.06 EXAMINATIONS.

(a) All examinations shall be of such type as will test fairly the relative capacity and fitness of the applicants to discharge efficiently the duties for which the examination is given. Their content shall be determined by the Personnel Officer and they shall be responsible for the evaluation of the results. The examinations may be written or oral, physical or performance tests, and may be any combination of these.

(b) The Personnel Officer may require applicants to submit proof of their age, citizenship and military service at the time of the examination.

(c) Each person who takes an examination shall be given written notice as to whether they passed or failed such examination and of their relative standing on the eligible list, if they were successful. Each person shall be entitled to inspect their own papers, but not those of other candidates, during regular office hours, under the supervision of the Personnel Officer.

(d) Before any person is appointed as a probationary employee, they shall be required to submit to a medical examination administered by a physician selected for that purpose by the Personnel Officer with the approval of the City Manager. A certificate by such physician, in a form prescribed by the City Manager, that the person so examined is in good health and is physically capable of performing the duties of the position, shall be prerequisite to appointment. The expense of this pre-employment physical examination shall be paid by the City.

(e) The City Manager may require the medical examination of any employee at any time during the term of the employee's service or as a prerequisite to call back for employment as set forth in Section 161.12(b). The expense of medical examinations prescribed in this section shall be paid by the City.

(f) Whenever in the judgment of the City Manager, Personnel Officer and the division head, positions above the entrance level should be filled by promotion, a promotional examination shall be given. Eligibility to take a promotional examination shall be determined by the Personnel Officer with the approval of the City Manager. Promotions shall be based upon a written competitive examination, length of service, a written evaluation from the department or division head and a personal interview by the City Manager, Personnel Officer and division head. The Personnel Officer shall determine the content of the examinations and shall be responsible for the evaluation of the results. Examinations shall be competitive unless the Personnel Officer finds that the number of persons qualified for promotion is insufficient to justify competition, in which case the promotional examination shall be noncompetitive in character, or as otherwise provided in Section 8.09 of the Charter. The Personnel Officer shall give written notice of the promotional examination which shall set forth the date, time and place and procedures and rules, as determined by the Personnel Officer which apply to the promotional examination. (Ord. 2023-22. Passed 8-22-23.)

161.07 ELIGIBLE LISTS.

(a) The Personnel Officer shall prepare and keep open to public inspection, from the results of each examination, an eligible list of the persons whose average grade is not less than seventy (70) and who are otherwise eligible for appointment. Such persons shall take rank upon the eligible list in the order of their relative grades. Any person who is eligible for appointment at the time of the preparation of the eligible lists except for not having attained the age of twenty-one (21) years, shall have their name included on such list with a notation that they are not eligible for appointment until having attained the age of twenty-one (21). Whenever it becomes necessary to hold a subsequent examination in order to obtain additional eligibles, the Personnel Officer may consolidate existing lists for the same position by rearranging the names of those whose names appear on an existing list which is to be merged with a new list in the order of their relative grades. Any eligible on an existing list shall have an opportunity to compete in the examination.

(b) The term of eligibility of each list and of the names appearing thereon shall be for two (2) years.

(c) Regular employees laid off for lack of funds or work shall be placed on a reemployment eligible list and remain on such list for one year or for a period equal to their length of employment with the City, whichever is longer.

(d) A probationary employee, who is laid off for lack of funds or work while the original employment eligible list from which they were appointed is still in effect, shall be restored to their original place on that list.

- (e) The name of any person appearing on an eligible list who:
- (1) Fails to report or arrange within six (6) days (Sundays and holidays excluded) for an interview with an appointing authority;
 - (2) Fails to respond to a notice from the Personnel Officer;
 - (3) Declines an appointment without reasons satisfactory to the Personnel Officer; or
 - (4) Cannot be located by the postal authorities,

shall not thereafter be certified to any appointing authority as eligible for appointment. The eligible person shall be notified to this effect unless their whereabouts are unknown. Their name may again be certified from the eligible list only in case a thoroughly satisfactory explanation of the circumstances is made to the Personnel Officer. In the event an eligible person's name appears on more than one list, appointment to a position in one class shall be considered a waiver for appointment from other eligible lists for classes the salary of which is equal or lower.

(f) If at any time after the creation of an eligible list, the Personnel Officer has reason to believe that any person whose name appears on any list is disqualified for appointment because of false statements made in their application, physical disability or for other comparable reasons, such person shall be notified and given an opportunity to be heard. If such person fails to appear for hearing, or upon being heard, fails to satisfy the Personnel Officer, their name shall be removed from such eligible list.
(Ord. 2023-22. Passed 8-22-23.)

161.08 APPOINTMENT AND PROBATION.

(a) Within two (2) weeks after any certification of an eligible list has been made by the Personnel Officer, the appointing authority shall appoint one of the persons so certified to fill the vacancy. A notice of appointment shall be filed with the Director of Finance.

(b) Every original or promotional appointment from an eligible list shall be for a probationary period as agreed to in the collective bargaining agreements.

(c) Probationers shall become regular employees at the end of their probationary period, provided the evaluations indicate satisfactory performance of their duties.

(d) Probationers may be removed or demoted at any time during the probationary period. Such removals or demotions shall not be subject to appeal. Copies of all such notices shall be filed with the Personnel Officer and Director of Finance.

(e) Whenever an emergency exists which requires that a vacancy be filled at once in order to maintain public services, the City Manager may appoint any qualified person temporarily to perform the duties of the position.
(Ord. 2023-22. Passed 8-22-23.)

161.09 IN-SERVICE ACTIVITIES.

An annual report of the activities of the Personnel Officer shall be submitted to the City Manager within thirty (30) days following the close of the City's fiscal year. The Personnel Officer shall make such other reports as may be required by the City Manager or by Council.
(Ord. 2023-22. Passed 8-22-23.)

161.10 DISCIPLINE.

(a) If an employee's conduct falls below a desirable standard, they are subject to disciplinary action. Some examples of cause for discipline are:

- (1) Failure to follow the orders of the supervisor or department head;
- (2) Absence from work without permission;
- (3) Being habitually absent or tardy;
- (4) Failure to perform assigned work in an acceptable manner;
- (5) Being wasteful of material, property or working time;

- (6) Inability to get along with fellow employees so that work is hindered or not up to required standards;
- (7) Failure to pay just debts;
- (8) Violating the Drug and Alcohol Policy;
- (9) Rudeness in dealing with the public;
- (10) Conduct unbecoming an employee;
- (11) Any act of dishonesty, theft or fraud;
- (12) Violating City Policy;
- (13) Any criminal offense.

Any disciplinary action which affects the pay or status of the employee, such as suspension from duty without pay, demotion in rank and salary and dismissal, shall be exercised only by the City Manager.

(b) The duty of maintaining discipline among the City employees shall rest primarily with the City Manager.

(c) An appeal shall be allowed from disciplinary action as provided in the Charter, Administrative Code and in this chapter, if requested by the non-bargaining unit employee affected.

(Ord. 2023-22. Passed 8-22-23.)

161.11 APPEALS PROCEDURE.

(a) In any case of reduction in pay or status, suspension for more than five (5) days or removal of a non-bargaining employee, the appointing authority shall furnish such employee with a copy of the order of reduction, suspension or removal, which order shall state the reason therefor. Such order shall also be filed with the Personnel Appeals Board.

(b) Within ten (10) days following the filing of such order with the Personnel Appeals Board, the non-bargaining employee may file an appeal, in writing with the Board. In the event such an appeal is filed, the Board shall forthwith notify the appointing authority and shall hear such appeal within thirty (30) days from and after its filing with the Board. The Personnel Appeals Board may affirm, disaffirm or modify the judgment of the appointing authority.

(c) In cases of removal or reduction in pay for disciplinary reasons, either the appointing authority or the non-bargaining employee may appeal from the decision of the Personnel Appeals Board to the Court of Common Pleas in accordance with the procedure provided by Ohio R.C. 119.12.

(Ord. 2023-22. Passed 8-22-23.)

161.12 LAYOFF AND REINSTATEMENT.

(a) Whenever there is lack of work or lack of funds requiring a reduction in the number of employees of the City, the City Manager shall determine the classes of employment in which such reduction shall be made and the number to be laid off. The employees to be laid off shall be determined by the department and division head based on length of service. Such determination shall be submitted to the City Manager for action.

(b) When the work or financial situation permits, those who have been laid off shall be called back to work by the City Manager according to their status on the re-employment eligibility list and placed on available work at the appropriate pay.

(c) Any person who previously worked as a regular full-time police officer or firefighter and who voluntarily terminated their service with the City, may be considered for rehiring as a probationary employee in their prior classification, within a three (3)-year period of the date of their voluntary termination, upon written recommendation of the department head or division head and with the approval of the City Manager. Rehiring under these circumstances may be done without a prior written competitive examination provided such person passes a medical examination as provided in Section 161.06(d).

(Ord. 2023-22. Passed 8-22-23.)

161.13 POLITICAL ACTIVITY.

See Charter, Section 8.07.

(Ord. 2023-22. Passed 8-22-23.)

CHAPTER 163
Employment Provisions

163.01	Surety bonds required.	163.09	Military leave.
163.02	Sick leave.	163.10	Training leave.
163.03	Bereavement leave.	163.11	Emergency leave. (Repealed)
163.04	Paid holidays.	163.12	Cost-of-living salary adjustments. (Repealed)
163.05	Vacations.	163.13	Fringe benefits.
163.06	Travel expenses; mileage allowance.	163.14	Weather emergencies.
163.07	Personal leave.		
163.08	Jury duty.		

CROSS REFERENCES

Contract interest - see CHTR. §5.08
 Merit system - see CHTR. §8.01
 Exempt positions - see CHTR. §8.02
 Appeals - see CHTR. §8.05
 Promotional examinations - see CHTR. §8.09
 Personnel Division - see ADM. Ch. 161

163.01 SURETY BONDS REQUIRED.

The persons holding the following positions shall furnish to the Council Clerk a corporate surety bond in at least the amounts designated for each such position. The amount of any premium shall be paid by the City.

	<u>Minimum Bond</u>
City Manager	\$10,000.00
Mayor	2,500.00
Director of Finance	20,000.00
Assistant Director of Finance	20,000.00
Members of Police	2,500.00 each
Building Official	2,500.00
Bookkeeper-Cashier, Division of Income Taxation	20,000.00
Director of Utilities	5,000.00
All other City employees	2,500.00

The surety bond required for all of the above positions may, at the option of the City Manager, be included in a blanket corporate surety bond in at least the combined total of all the individual bonds set forth above.
(Ord. 2023-23. Passed 8-22-23.)

163.02 SICK LEAVE.

(a) Each full-time employee whose salary or wage is paid in whole or in part by the City shall be entitled, for each completed month of service, to sick leave of one and one-quarter (1.25) work days with pay. Full-time employees are entitled to accumulate an unlimited amount of sick leave. Employees with accumulated sick leave may use such sick leave, upon approval of the responsible department head, for absence due to illness, injury, exposure to contagious disease which could be communicated to other employees or for illness of a spouse or dependent child. A full-time salaried employee who transfers from one City department to another shall be credited with the unused balance of their accumulated sick leave. The responsible department head may require an employee taking sick leave to furnish a satisfactory affidavit that their absence was caused by illness due to any causes mentioned in this section. For absences in excess of three (3) consecutive days, the responsible department head shall notify human resources and human resources will follow up with the employee. This section shall be uniformly administered to full-time and part-time employees.

(b) Effective January 1, 2009, a full-time employee who retires from service with the City may request and shall be paid an amount equal to one day's compensation, at their then current salary, for every three (3) day's sick leave accumulated while employed by the City of Huron as of the date of retirement, but not to exceed an amount equal to their salary or wage for four hundred eighty (480) hours. This benefit shall only be available to full-time employees who qualify for, and actually take retirement through, their respective public retirement system. No payment for accumulated sick leave shall be available for, and shall not be paid to, full-time employees who resign or are terminated from their employment with the City. No payment for transferred sick leave will be paid at retirement or separation.

(c) A full-time employee who has a minimum of 1,000 hours accumulated sick leave by the end of December of the preceding year may request, in writing, by the last working day of January of any calendar year on a sick leave conversion form provided by the Finance Department and shall be granted the right to convert one-hundred twenty (120) hours sick leave to forty (40) hours personal time. An Employee shall not convert in excess of sixty-four (64) hours personal time on any calendar year. (40 hours of converted sick time and twenty-four (24) regular personal hours). Transferred sick time will not be included in the sick leave conversion to personal time.

(d) Each full-time employee shall be allowed to transfer accumulate unused sick leave accrued while in the employment of another Ohio political subdivision, but the transferred time ("transferred sick") cannot be computed towards payouts, personal time conversion, carryovers or donated time. Transferred sick time cannot be used until all regular accrued sick leave is exhausted. This transferred sick leave will never be paid out at retirement or separation and cannot be used to donate leave.
(Ord. 2023-23. Passed 8-22-23.)

163.03 BEREAVEMENT LEAVE.

(a) A maximum of four (4) days leave of absence shall be granted to any full-time employee due to a death in their immediate family (mother, father, sister, brother, spouse, child, stepson, stepdaughter, stepbrother, stepsister, stepparent, half-brother, half-sister, grandparent, mother-in-law and father-in-law) and such time shall not be deducted from the employee's accumulated sick leave.

(b) A maximum of three (3) days' leave of absence shall be granted to any full-time employee due to a death in the following members of their family: aunts, uncles, nieces, nephews. Such time shall be deducted from their accumulated sick leave.

(c) When, in the opinion of the responsible department head, additional leave of absence for family death is in the best interest of both the City and the employee, such additional leave may be granted and shall be deducted from the employee's accumulated sick leave. (Ord. 2023-23. Passed 8-22-23.)

163.04 PAID HOLIDAYS.

(a) There shall be eleven paid holidays for full-time employees. These holidays shall be New Year's Day, Martin Luther King Day, President's Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Veterans Day, Thanksgiving Day, the Friday after Thanksgiving Day and Christmas Day. In addition, there shall be three one-half day paid holidays, these being one-half day before Christmas Day, one-half day before New Year's Day and one-half day on Good Friday afternoon. If it shall be necessary to work any or all of these days the employee may substitute working days at the discretion of the department head or City Manager.

(b) In the event the holiday falls on Saturday, the previous Friday shall be considered as the legal holiday. In the event the holiday falls on Sunday, the following Monday shall be considered the legal holiday. Notwithstanding the foregoing, should Christmas Eve and New Year's Eve fall on a Sunday, the Friday preceding shall be considered the legal holiday. Notwithstanding the foregoing, should Christmas Day and New Year's Day fall on a Saturday, the Thursday preceding shall be considered the legal holiday for observance of Christmas Eve and New Year's Eve.

(c) Any substituted working day for a holiday day authorized as provided in subsection (a) hereof must be taken by each employee entitled thereto, during the calendar year of such holiday. Unused holiday pay is lost as of December 31st of each year is earned.

(d) If an employee leaves employment during the year, any used unaccrued holiday hours shall be deducted from the employee's leave payout. Unused accrued holiday hours shall not be paid out upon retirement or separation. (Ord. 2023-23. Passed 8-22-23; Ord. 2023-39. Passed 12-1-23.)

163.05 VACATIONS.

(a) The Director of Finance is hereby authorized to account for the hourly accumulation of earned vacation time on the bi-weekly payroll check of every City employee. Earned vacation time on an hourly basis shall be accumulated and taken by all City employees on the following basis according to the chart below. Employees may carry over earned unused vacation time but such carryover shall be limited according to the chart. Upon employment separation or retirement, an employee's vacation leave balance is paid out at the employee's pay rate at separation or retirement. If an employee has used vacation time that had not been accrued yet and then separates from employment, the employee's last paycheck will deduct the used unaccrued time.

Years of Service	Annual Accrual	Annual Hours Earned	Accrual per week	Maximum Annual Carryover
1-6	2 weeks	80	3.08	160
7-12	3 weeks	120	4.62	160
13-19	4 weeks	160	6.15	160
20+	5 weeks	200	7.69	200

In all departments, vacation time off shall be scheduled with the department head. Scheduling of vacation time shall be coordinated so as to avoid disruption of necessary City services and functions of the specific department. Employees entitled to vacation time off shall file their vacation time request with their department head in accordance with departmental procedures designated by the City Manager.

The City Manager may, at their discretion, allow past relevant work experience to count toward prior service for vacation accrual purposes.
(Ord. 2023-23. Passed 8-22-23.)

163.06 TRAVEL EXPENSES; MILEAGE ALLOWANCE.

In addition to regular salaries and compensation, travel expenses for official purposes shall be paid to officers and employees only when such trips and expenses are lawfully authorized by the City Manager or Council. Prior authorization shall be received in writing by the City Manager before any expenses are incurred.

Any officer or employee authorized to make a trip on official City business shall keep a complete and accurate record of the expenses so incurred. An itemized statement of expenses incurred together with receipts and/or receipted bills shall be submitted to the City Manager or Council for approval. Upon approval, the statement shall be submitted to the Director of Finance for payment.

Except where otherwise provided for, City personnel shall be allowed mileage reimbursement for the use of personal vehicles when used for travel on official business in an amount approved and authorized by the IRS, and as that amount may change from time to time.
(Ord. 2023-23. Passed 8-22-23.)

163.07 PERSONAL LEAVE.

Each full-time employee shall be entitled to two (2) extra days off with pay each calendar year. Such extra days shall be the choice of each employee, subject only to the approval of the department head. These two (2) extra days will end on December 31, 2023. Effective January 1, 2024, each full-time employee shall be entitled to three (3) personal days off with pay each calendar year. Such personal days shall be the choice of each employee, subject only to the approval of the department head. Such personal days shall be added to an employee's leave accrual balance on January 1 to be used during the same year. Personal days shall not be carried over at the end of the calendar year. If an employee leaves employment during the year, any used unaccrued personal time shall be deducted from the employee's leave payout. Unused accrued personal leave shall not be paid out upon retirement or separation. Unused personal leave balance cannot exceed sixty-four (64) hours at any one time. All personal leave must be used within the year accrued or it is lost. Sick time converted to personal leave must be used within a year of conversion or it is lost. (Ord. 2023-23. Passed 8-22-23.)

163.08 JURY DUTY.

A full-time employee who has been called for jury duty shall, upon notice to their department head, be paid their regular salary or wages less the amount of pay received for jury duty service. (Ord. 2023-23. Passed 8-22-23.)

163.09 MILITARY LEAVE.

(a) All officers and employees of the City who are members of the Ohio National Guard, the Ohio Defense Corps, the Ohio Naval Militia, or who are members of other reserve components of the armed forces of the United States, are entitled to a leave of absence from their respective duties without loss of pay for such time as they are in the military service on field training or active duty for periods not to exceed thirty-one (31) days in any one calendar year.

(b) Any employee of the City who qualifies under subsection (a) above who is called to active duty for a national or state emergency by order of the President of the United States, the Congress of the United States, the Governor of the State of Ohio or the legislature of the State of Ohio shall be granted a leave of absence for the duration of such active duty. During this leave of absence, and at the expiration of the time limit specified in subsection (a) above, such employee shall receive from the City the difference between the employee's gross monthly base wage or salary with the City and the sum of the employee's gross monthly base wage or salary received from the military per month. During the leave of absence, such employee shall continue to accumulate vacation, sick leave, longevity credit, and other such benefits as would normally be available to the employee. Reinstatement rights and other rights shall be in accordance with all relevant provisions of Federal law and their companion rules and regulations. (Ord. 2023-23. Passed 8-22-23.)

163.10 TRAINING LEAVE.

Employees may be granted leave with pay to attend professional meetings, training institutes and conferences at the discretion of the City Manager or Council. (Ord. 2023-23. Passed 8-22-23.)

163.11 EMERGENCY LEAVE. REPEAL THIS SECTION (REPEALED)

(EDITOR'S NOTE: Former Section 163.11 was repealed by Ordinance 2023-23, passed August 22, 2023.)

163.12 COST-OF-LIVING SALARY ADJUSTMENTS. (REPEALED)

(EDITOR'S NOTE: Former Section 163.12 was repealed by Ordinance 1991-18, passed July 8, 1991.)

163.13 FRINGE BENEFITS.

(a) Full-time, employees only shall be entitled to receive any and all of the fringe benefits as set forth in the code or as are, from time to time, approved by Council.

(b) The City shall provide for each full-time employee, a health insurance policy and a term life insurance policy in such face amounts and with premiums apportioned between the City and each employee as Council shall, from time to time, determine.

(c) Council shall have the authorization to make exceptions to this section by motion approved by a majority of its members.

(d) Any type of fringe benefit (e.g. allowances, personal leave) earned during the year of retirement or separation from employment should be prorated on the employee's retirement or separation payout. (Ord. 2023-23. Passed 8-22-23.)

163.14 WEATHER EMERGENCIES.

In the event of an emergency due to weather conditions, by reason of which non-bargaining unit employees are unable to report to work at their appointed times, the City Manager shall determine when an emergency exists and which employees were unable to report to work because of such emergency and each of such employees shall be entitled to their regular compensation for the missed work time. Employees already scheduled to be off, on or during the declared emergency, are not entitled to be paid. (Ord. 2023-23. Passed 8-22-23.)

(NOTE: The next printed page is Page 73.)

CHAPTER 165
Division of Recreation

165.01 Creation and composition.

165.02 Power and duties of Director.

165.03 Facilities fees.

CROSS REFERENCES

Contract interest - see CHTR. §5.08
 Service Department - see ADM. Ch. 147
 Division established; head - see ADM. 157.01
 Employment provisions - see ADM. Ch. 163
 Park and recreational facilities to be provided in urban
 redevelopment areas - see ADM. 191.08
 Open burning - see FIRE PREV. Ch. 1505

165.01 CREATION AND COMPOSITION.

There is hereby created a Division of Recreation, which shall be composed of a Director, who shall be appointed by the City Manager in accordance with the Charter, and such other employees as may be authorized by Council. (Ord.1972-43. Passed 8-7-72.)

165.02 POWER AND DUTIES OF DIRECTOR.

The Recreation Director shall be accountable to the Director of the Department of Service. The Director shall perform the following duties:

- (a) Formulate and administer the recreation program of the City;
- (b) Be responsible for the supervision and maintenance of City playgrounds, play fields, gymnasiums, swimming pools or indoor recreation centers;
- (c) Be responsible for the training and instruction of other full or part-time employees assigned to the Recreation Division;
- (d) Coordinate the programs and activities of the Recreation Division with other recreational activities being conducted within the City;
- (e) Perform such other duties as the Director of the Department of Service may require. (Ord.1972-43. Passed 8-7-72.)

165.03 FACILITIES FEES.

Effective April 1, 2024, the following updated fees shall be in effect for the following facilities and events:

<u>Amphitheater Rental</u>	<u>Resident</u>	<u>Non Resident*</u>
Private Party (less than 3 hours)	\$50.00	\$75.00
Small Event/Concert (less than 3 hours)	\$250.00	\$300.00
Mid-size event (3 hours - 1 day)	\$500.00	\$600.00
Large Event (2 days)	\$1,000.00	\$1,200.00
Weekend Event (3 days)	\$1,500.00	\$1,800.00
Event Longer than weekend	Negotiated	Negotiated
<u>Shelter Rentals</u>		
8:00 a.m. - 2:30 p.m.	\$30.00	\$40.00
3:00 p.m. - 9:00 p.m.	\$30.00	\$40.00
8:00 a.m. - 9:00 p.m.	\$60.00	\$80.00
<u>Fabens Park Field Rental</u>		
Fields 1 through 9 (3-hour maximum)	\$35.00	\$50.00

	<u>Resident</u>	<u>Non Resident*</u>
<u>Events at Fabens Park</u>		
Small Event (4 hours or less)	\$250.00	\$300.00
Mid-size Event (4 hours to 8 hours)	\$500.00	\$600.00
Large Event (2 days)	\$1,000.00	\$1,000.00
Weekend Event (3 days)	\$1,500.00	\$1,800.00
Event longer than weekend	Negotiated	Negotiated
<u>Fabens Park Concession Rental</u>		
Concession Stand	Negotiated	Negotiated
<u>Fabens Park Court Rental (Tennis and Pickleball)</u>		
Per court rental fee (2 hours)	\$5.00	\$10.00
Tournament & Long-Term Rentals	Negotiated	Negotiated
<u>Fabens Park Tournament & Special Event Parking Fees (to be imposed at discretion of Parks & Recreation)</u>		
Daily	N/A	N/A
Weekend Parking Pass	\$20.00	\$20.00
<u>Equipment Rental</u>		
Daily Rental Fee	\$200.00	\$200.00
<u>Exclusive Field Reservation Rights (per field-leagues only)</u>		
7-9 fields	\$125.00	\$175.00
4-6 fields	\$250.00	\$300.00
1-3 fields	\$500.00	\$550.00
<u>Facility Usage by Volume of Participation (leagues only)</u>		
Fee per Participant	\$5.00	\$5.00

	<u>Resident</u>	<u>Non Resident*</u>
<u>Exclusive Field Rentals for Individual Teams</u>		
1 Field, 1 day per week	\$400.00	\$450.00
1 Field, 2 days per week	\$650.00	\$700.00
<u>Exclusive Field Rentals for Tournaments</u>		
All Fields, per day rate	\$900.00	\$1,500.00
Five (5) Fields, per day rate	\$500.00	\$700.00
Field Preparation	Negotiated	Negotiated
<u>Nickel Plate Beach Parking</u>		
Daily	7	7
Seasonal	25	40

DEFINITION OF KEY TERMS

* Non-Resident shall be defined as a person or entity residing outside the Huron Joint Recreation District.

* Exclusive Use shall be defined as usage of a field, which prohibits the general public use of a facility and must be compensated for according to the guidelines established through the exclusive reservation rights schedule. (Tournaments & leagues)

* Event shall be defined as a scheduled activity of importance requiring the use of a City facility. (Tournaments included)

* Tournament shall be defined as a series of competitive contests for a championship. (1 - 3 Days)

* League shall be defined as an association, or organized group of teams engaged in competitive series of play against one another for a period greater than 3 days.

* Organized Team shall be defined as a team who is sponsored privately or whose players are charged a fee to participate and is a member of a league or organization that engages in a scheduled series of games against other teams within that organization regardless of the location that the league/organization is based from.

* Huron Based Leagues shall be defined as a league of teams/participants which conduct all business and operations within the Huron Joint Rec District and include a vast majority of Huron/Huron Township residents as participants.

* Negotiated Fees will be established based on the services and/or time frame being requested. Factors affecting the fee may include but are not limited to: actual labor costs, equipment usage, utilities, etc. A fee quote will be provided in advance and incorporated into an agreement or registration form. (Ord. 2024-2. Passed 3-12-24.)

CHAPTER 167
Board of Park Trustees

167.01 Creation and composition.

CROSS REFERENCES

State law provisions - see Ohio R.C. 755.20 et seq.

167.01 CREATION AND COMPOSITION.

There is hereby created and established a Board of Park Trustees, which Board shall consist of such number of members and shall have such duties as set forth in Ohio R.C. Sections 755.20 through 755.34 as they now exist or as hereafter amended.
(Ord. 1968-41. Passed 10-28-68.)

CHAPTER 169
Health Services

(EDITOR'S NOTE: Pursuant to Resolution 1961-5, passed August 7, 1961, the City Health District and Erie County General Health District have been combined to form a general health district as authorized by Ohio R.C. 3709.07.)

CROSS REFERENCES

Health districts - see Ohio R.C. Ch. 3709

Union of City with General Health District - see Ohio R.C. 3709.07

Duties of General Health District - see Ohio R.C. 3709.22 et seq.

CHAPTER 171
Shade Tree Commission

171.01	Establishment.	171.04	Duties.
171.02	Term.	171.05	Procedures.
171.03	Compensation.		

CROSS REFERENCES

Power to regulate shade trees and shrubbery - see Ohio R.C. 715.20
 Assessment for tree planting and maintenance - see Ohio R.C. 727.011
 Injury or destruction - see GEN. OFF. 541.06

171.01 ESTABLISHMENT.

There shall be created a commission to be known and designated as the Shade Tree Commission, composed of five citizens, all of whom shall be residents of the City. All of the members shall be appointed by the Mayor with approval of Council.
 (Ord. 1989-14. Passed 6-26-89.)

171.02 TERM.

The term of the five persons of the Shade Tree Commission to be appointed by the Mayor and approved by Council shall be three years, except the term of the members appointed to the first Commission shall be as follows: two members for three years, two members for two years and one member for one year. In the event that a vacancy occurs during the term of any member, his/her successor shall be appointed by the Mayor with approval of Council for the unexpired portion of such term.
 (Ord. 1989-14. Passed 6-26-89.)

171.03 COMPENSATION.

Members of the Shade Tree Commission shall serve without compensation, but shall be entitled to reimbursement for any and all necessary expenditures in carrying out the function of the Commission.
 (Ord. 1989-14. Passed 6-26-89.)

171.04 DUTIES.

The duties of the Shade Tree Commission shall be as follows:

- (a) To study the problems and determine the needs of the City in connection with its tree planting program.
- (b) To recommend to the proper authority, the type and kind of trees to be planted upon such City streets or parts of City streets or in parks as is designated.
- (c) To assist the properly constituted officials of the City, as well as Council and the residents of the City in the dissemination of news and information regarding the selection, planting and maintenance of trees within the corporate limits, whether the same are on private or public property, and to make such recommendations from time to time to Council as to desirable legislation concerning the tree program and activities for the Municipality.
- (d) To provide regular and special meetings at which the subject of trees insofar as it relates to the Municipality may be discussed by the members of the Commission, officers and personnel of the City and its several divisions, and all others interested in the tree program.
(Ord. 1989-14. Passed 6-26-89.)

171.05 PROCEDURES.

The Commission shall meet and organize by the election of a chairman and a secretary. The Commission shall adopt its own rules and procedures for the holding of regular and special meetings as the Commission deems advisable in order to perform the duties set forth.
(Ord. 1989-14. Passed 6-26-89.)

CHAPTER 173
Disposition of City Property

173.01 Disposition of real property.

173.01 DISPOSITION OF REAL PROPERTY.

Real property owned by the City may be sold or leased upon a determination by Council that such real property is not needed for public use. Because real property is unique and the circumstances surrounding the disposition of that property are unique to each situation, Council shall determine the method of the sale or lease of such real property on a case by case basis and shall set forth that method in the ordinance authorizing that sale or lease. Council may authorize the City Manager to sell or lease real property by negotiation with one or more persons or by competitive bid, either formal or informal, as determined by Council in the authorizing ordinance.

(Ord. 1997-28. Passed 7-28-97.)

CHAPTER 175
Economic Development Committee (Repealed)

(EDITOR'S NOTE: Former Chapter 175 was repealed by Ordinance 2022-29, passed June 14, 2022.)

TITLE SEVEN - Judicial
Chap. 181. Municipal Court

CHAPTER 181
Municipal Court

EDITOR'S NOTE: The Huron Municipal Court having territorial jurisdiction within Huron Township except within the corporate limits of the City of Sandusky, has been established under Ohio R.C. 1901.01 et seq. Ohio R.C. 1901.25 provides that the Municipal Court may provide by rule how jurors shall be chosen. Jurors' fees in any criminal case involving the violation of a City ordinance shall be paid out of the City Treasury. The Municipal Court, pursuant to Ohio R.C. 1901.26(A), may establish a schedule of fees and costs to be taxed in any action or proceeding, whether civil or criminal. Ohio R.C. 1901.31(F) provides that fines received for violation of Huron ordinances shall be paid into the City Treasury. Rule 13 of the Rules Governing Procedure in Traffic Cases as promulgated by the Ohio Supreme Court provides that a court shall establish a Traffic Violations Bureau and specifies certain restrictions as to the designated offenses and schedule of fines to be accepted as waiver payment in lieu of court appearance.

181.01 Credit of imprisonment for fine nonpayment.

CROSS REFERENCES

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

181.01 CREDIT OF IMPRISONMENT FOR FINE NONPAYMENT.

When a defendant has been convicted of a misdemeanor and has been ordered to stand committed to the jail of Erie County or the City of Huron, by the Judge of the Huron Municipal Court, until the fine and costs have been paid, such person so imprisoned shall receive credit upon such fine and costs at the rate provided in Ohio R.C. 2947.20. (Ord. 1970-33. Passed 6-8-70.)

TITLE NINE - Taxation

- Chap. 185. Income Tax.
 Chap. 187. Motor Vehicle License Tax.
 Chap. 189. Lodging Tax.

CHAPTER 185
Income Tax

EDITOR'S NOTE: Pursuant to Ordinance 2010-29, passed August 10, 2010, the City has entered into an agreement with the Regional Income Tax Agency (R.I.T.A.) for comprehensive tax collection services.

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| <p>185.01 Authority to levy tax; purpose of tax.</p> <p>185.02 Definitions.</p> <p>185.03 Imposition of tax.</p> <p>185.04 Collection at source.</p> <p>185.05 Annual return; filing.</p> <p>185.06 Credit for tax paid to other municipalities.</p> <p>185.07 Estimated taxes.</p> <p>185.08 Rounding of amounts.</p> <p>185.09 Requests for refunds.</p> <p>185.10 Second municipality imposing tax after time period allowed for refund.</p> <p>185.11 Amended returns.</p> <p>185.12 Limitations.</p> <p>185.13 Audits.</p> <p>185.14 Service of assessment.</p> <p>185.15 Administration of claims.</p> | <p>185.16 Tax information confidential.</p> <p>185.17 Fraud.</p> <p>185.18 Interest and penalties.</p> <p>185.19 Authority of Tax Administrator; verification of information.</p> <p>185.20 Request for opinion of the Tax Administrator.</p> <p>185.21 Board of Tax Review.</p> <p>185.22 Authority to create rules and regulations.</p> <p>185.23 Reserved.</p> <p>185.24 Savings clause.</p> <p>185.25 Collection of tax after termination of levy.</p> <p>185.26 Adoption of RITA Rules and Regulations.</p> <p>185.27 Election to be subject to ORC 718.80 to 718.95.</p> <p>185.99 Violations; penalties.</p> |
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CROSS REFERENCES

- Annual tax budget - see CHTR. §6.02, 6.03
 Tax levies - see CHTR. §6.04
 Tax anticipation notes - see CHTR. §9.04
 Payroll deductions - see Ohio R.C. 9.42
 Municipal income taxes - see Ohio R.C. Ch. 718
 State income tax - see Ohio R.C. Ch. 5747
 Division of Income Taxation - see ADM. Ch. 137

185.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations and services, maintenance, new equipment, extension and enlargement of municipal services and facilities, permanent improvements, and capital improvements, the Municipality hereby levies an annual tax on the income of every person residing in or earning or receiving income in the Municipality as measured by each such person's municipal taxable income, all as hereinafter provided.

- (B) (1) The annual tax is levied at a rate of 1% (one percent). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the Municipality. The tax is levied on municipal taxable income as hereinafter provided in Section 185.03 of this Chapter and other sections as they may apply.
- (2) The funds collected under the provisions of this Chapter 185 shall be applied for the following purposes and in the following order: (i) such part thereof as is necessary to defray all costs of collecting the taxes levied by this Chapter and the cost of administering and enforcing the provisions hereof; (ii) after providing for the allocation of funds set forth in division (B)(2)(i) of this Section, funds shall be set aside, appropriated and paid into the General Bond Retirement Fund or another fund specified by ordinance of the Council, in an amount equal to the annual principal and interest payments due (within that year) on all bonds, notes or other obligations for which income tax revenues have been pledged; (iii) after providing for the allocation of funds set forth in division (B)(2)(i) and (ii) of this Section, not less than seven percent (7%) of the remaining funds shall be set aside, appropriated and paid into the Capital Improvement Fund; and (iv) after providing for the allocation of funds set forth in division (B)(2)(i), (ii), and (iii) of this Section, the balance of the funds remaining shall be used for any purpose as may be determined by ordinance of the Council.

(C) The taxes levied under this Chapter 185 shall be levied in accordance with the provisions and limitations set forth in Chapter 718 of the Ohio Revised Code to the fullest extent required for the Municipality to continue to levy those taxes. The required provisions and limitations of Chapter 718 of the Ohio Revised Code are hereby incorporated into this Chapter 185, and those required provisions or limitations of Chapter 718 of the Ohio Revised Code shall control to the extent there is a conflict between a provision or limitation of this Chapter 185 and an express provision or limitation of Chapter 718 of the Ohio Revised Code.

(D) As used herein, all references in this Chapter 185 to provisions or limitations of Chapter 718 of the Ohio Revised Code and to any Section of that Chapter 718 shall include those provisions or limitations of that Chapter or Section as in effect on January 1, 2016, of any successor statute, and of any subsequent amendment to that Chapter or Section or a successor statute in effect from time to time to the fullest possible extent required for the Municipality to continue to levy the taxes specified under this Chapter 185. All references in this Chapter 185 to "ORC" are to the Ohio Revised Code.
(Ord. 2015-30. Passed 11-10-15.)

185.02 DEFINITIONS.

(A) 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 ORC, 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 ORC 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 ORC.

(B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(C) 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 (C)(24)(d) of this division, 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 (C)(1)(a) of this Section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;
 - (c) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;
 - (d)
 - (i) Except as provided in (C)(1)(d)(ii) of this Section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;
 - (ii) Division (C)(1)(d)(i) of this Section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.
 - (e) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;
 - (f) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;
 - (g) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under Section 4313.02 of the ORC;

- (h) (i) Except as limited by divisions (C)(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 (C)(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 more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(1)(h)(i) of this Section.
- (b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (C)(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 (C)(1)(h) of this Section.
- (v) Nothing in division (C)(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 (C)(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 (C)(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 (C)(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 (V)(3)(b) of Section 185.05.
- (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 (V)(3)(b) of Section 185.05.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this Section, is not a publicly traded partnership that has made the election described in division (C)(24)(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 (C)(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 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 that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 185.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.
- (b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 185.09, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (C)(2)(a) of this Section.
- (3) **"Audit"** means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.
- (4) **"Board of Tax Review"** or "Board of Review" or "Board of Tax Appeals", or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 185.21.
- (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 ORC.

- (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 ORC.
- (8) **"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.
- (9) **"Domicile"** means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.
- (10) **"Employee"** means an individual who is an employee for federal income tax purposes.
- (11) **"Employer"** means a person that is an employer for federal income tax purposes.
- (12) **"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) Intangible income.
 - (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 (C)(12)(c) of this Section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.
 - (d) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.
 - (e) Compensation paid under Section 3501.28 or 3501.36 of the ORC to a person serving as a precinct election official to the extent that such compensation does not exceed \$1,000 for the taxable year. Such compensation in excess of \$1,000 for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.
 - (f) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;
 - (g) Alimony and child support received.
 - (h) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.
 - (i) Income of a public utility when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the ORC. Division (C)(12)(i) of this Section does not apply for purposes of Chapter 5745. of the ORC.

- (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 (C)(35) of this Section.
- (m) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.
- (n) An S corporation shareholder's distributive share of net profits of the S corporation, other than any part of such distributive share that represents wages as defined in Section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in Section 1402(a) of the Internal Revenue Code.
- (o) To the extent authorized under a resolution or ordinance adopted by the Municipality before January 1, 2016, all or a portion of the income of individuals or a class of individuals under 18 years of age.
- (p)
 - (i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this Section, qualifying wages described in division (C)(2) or (5) of Section 185.04 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 (C)(12)(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 (C)(12)(p)(i) of this Section does not apply to qualifying wages that an employer elects to withhold under division (C)(4)(b) of Section 185.04.
 - (iv) The exemption provided in division (C)(12)(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 (C)(2) of Section 185.04, 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 (C)(5) of Section 185.04, 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 (C)(12)(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 (C)(12)(q)(ii) or (iii) of this Section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the Municipality on not more than 20 days in a taxable year.
 - (ii) The exemption provided in division (C)(12)(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 municipal corporation.
 - (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 (C)(12)(q)(ii)(b) of this Section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 185.04(C).
 - (iii) Compensation to which division (C)(12)(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 (C)(12)(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 ORC 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 (C) 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.

- (13) **"Form 2106"** means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.
- (14) **"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 or for filing a refund claim.
- (15) **"Gross receipts"** means the total revenue derived from sales, work done, or service rendered.
- (16) **"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 (C)(24)(d) of this division.
 - (ii) For the purposes of division (C)(16)(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 (C)(16)(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 (C)(16)(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' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division(C)(12)(n) or (C)(16)(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 municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.
 - (c) For 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.
 - (e) Intentionally left blank.
- (17) **"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 ORC, and patents, copyrights, trademarks, tradenames, 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.
- (18) **"Internal Revenue Code"** has the same meaning as in Section 5747.01 of the ORC.
- (19) **"Limited liability company"** means a limited liability company formed under Chapter 1705. of the ORC or under the laws of another state.
- (20) **"Municipal corporation"** includes a joint economic development district or joint economic development zone that levies an income tax under Section 715.691, 715.70, 715.71, or 715.74 of the ORC.
- (21) (a) **"Municipal taxable income"** means the following:
- (i) For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to the Municipality under Section 185.03, and further reduced by any pre-2017 net operating loss carryforward available to the person for the income tax levied by the Municipality.
 - (ii) (a) For an individual who is a resident of the Municipality, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this Section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

- (b) For an individual who is a nonresident of the Municipality, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to the municipal corporation under Section 185.03, then reduced as provided in division (C)(21)(b) of this Section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the income tax levied by the Municipality.
- (b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (C)(21)(a)(ii)(a) or (C)(21)(b) of this Section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by Section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes, but only to the extent the expenses do not relate to exempt income. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.
- (22) "**Municipality**" means the City of Huron, Ohio. If the term "municipality" is not capitalized, it refers to a municipal corporation other than the Municipality.
- (23) "**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.
- (24) (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 division (C)(24)(b) of this Section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(1)(h) of this Section.
- (c) For the purposes of this Chapter, and notwithstanding division (C)(24)(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) A publicly traded partnership that is treated as a partnership for federal income tax purposes, and that is subject to tax on its net profits by the Municipality, may elect to be treated as a C corporation for purposes of the income tax levied by the Municipality. The election shall be made on the annual municipal income tax return filed with the Municipality. the Municipality will treat the publicly traded partnership as a C corporation if the election is so made.

- (25) **"Nonresident"** means an individual that is not a resident.
- (26) **"Ohio Business Gateway"** means the online computer network system, created under Section 125.30 of the ORC, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.
- (27) **"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.
- (28) **"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.
- (29) **"Pension"** means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Neither "pension" nor any other item of "exempt income" includes any amount that constitutes "qualifying wages," including but not limited to deferred compensation or any amount attributable to a nonqualified deferred compensation plan or program described in Section 3121(v)(2)(C) of the Internal Revenue Code, or successor provision thereto in effect from time to time.
- (30) **"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.
- (31) **"Postal service"** means the United States postal service.
- (32) **"Postmark date," "date of postmark,"** and similar terms include the date recorded and marked in the manner described in division (B)(3) of Section 5703.056 of the ORC.
- (33) (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.
- (34) **"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.
- (35) **"Qualifying wages"** means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

- (a) Deduct the following amounts:
 - (i) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in Section 125 of the Internal Revenue Code.
 - (ii) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.
 - (iii) Intentionally left blank.
 - (iv) Intentionally left blank.
 - (v) Any amount included in wages that is exempt income.
- (b) Add the following amounts:
 - (i) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.
 - (ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Division (C)(35)(b)(ii) of this Section applies only to those amounts constituting ordinary income.
 - (iii) Any amount not included in wages if the amount is an amount described in Section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)(ii) 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 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 (C)(35)(b) of this Section or ORC Section 718.03, as that section existed before the March 23, 2015 effective date of H.B. 5 of the 130th General Assembly.

- (36) **"Related entity"** means any of the following:
- (a) An individual stockholder, or a member of the stockholder's family enumerated in Section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;
 - (b) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;
 - (c) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (C)(36)(d) of this Section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent 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 (C)(36)(a) to (c) of this Section have been met.
- (37) **"Related member"** means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in Section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with Section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, "twenty percent (20%)" shall be substituted for "five percent (5%)" wherever "five percent (5%)" appears in Section 1563(e) of the Internal Revenue Code.
- (38) **"Resident"** means an individual who is domiciled in the Municipality as determined under Section 185.03(E).
- (39) **"S corporation"** means a person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.
- (40) **"Schedule C"** means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.
- (41) **"Schedule E"** means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.
- (42) **"Schedule F"** means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.
- (43) **"Single member limited liability company"** means a limited liability company that has one direct member.

- (44) **"Small employer"** means any employer that had total revenue of less than \$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; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.
- (45) **"Tax Administrator"** means the individual charged with direct responsibility for administration of an income tax levied by the Municipality in accordance with this Chapter, and also includes the following to the extent applicable:
- (a) a municipal corporation acting as the agent of the Municipality;
 - (b) a person retained by the Municipality to administer the tax levied by this Chapter, but only to the extent such person is not compensated in whole or in part on a contingency basis; and
 - (c) the central collection agency or the regional income tax agency 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.
- (46) **"Tax return preparer"** means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15 .
- (47) **"Taxable year"** means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.
- (48) (a) **"Taxpayer"** means a person subject to the tax levied on income by the Municipality in accordance with this Chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (C)(48)(b)(i) of this Section, a disregarded entity.
- (b) (i) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:
 - (a) The limited liability company's single member is also a limited liability company.
 - (b) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.
 - (c) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of ORC 718.01 as that 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 (C)(48)(b)(ii)(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 \$400,000.
- (49) **"Taxpayers' rights and responsibilities"** means the rights provided to taxpayers in Sections 185.09, 185.12, 185.13, 185.19(B), 185.20, 185.21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by the Municipality for the imposition and administration of a municipal income tax.
- (50) **"Video lottery terminal"** has the same meaning as in Section 3770.21 of the ORC.
- (51) **"Video lottery terminal sales agent"** means a lottery sales agent licensed under Chapter 3770. of the ORC to conduct video lottery terminals on behalf of the state pursuant to Section 3770.21 of the ORC. (Ord. 2015-30. Passed 11-10-15.)

185.03 IMPOSITION OF TAX.

The income tax levied by the Municipality at a rate of one percent (1%) is levied on the municipal taxable income of every person who resides in or who earns or receives income in the Municipality.

Individuals.

(A) For residents, the income tax levied herein shall be on all municipal taxable income, as set forth in Section 185.02(C)(21)(a)(ii)(a).

(B) For nonresidents, the income tax levied herein shall be on all municipal taxable income, as set forth in Section 185.02(C)(21)(a)(ii)(b).

(C) For a person other than an individual, the income tax levied herein shall be on all municipal taxable income, as set forth in Section 185.02(C)(21)(a)(i).

Refundable credit for Nonqualified Deferred Compensation Plan.

- (D) (1) As used in this division:
 - (a) "Nonqualified deferred compensation plan" means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

- (b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.
 - (c)
 - (i) "Qualifying tax rate" means the applicable tax rate for the taxable year for which the taxpayer paid income tax to the Municipality with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.
 - (ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the Municipality each year with respect to the nonqualified deferred compensation plan.
 - (d) "Refundable credit" means the amount of the Municipality's income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.
- (2) If, in addition to the income tax levied by the Municipality, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.
 - (3) In no case shall the amount of the credit allowed under this Section exceed the cumulative income tax that a taxpayer has paid to the Municipality for all taxable years with respect to the nonqualified deferred compensation plan.
 - (4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:
 - (a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or
 - (b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

- (E)
 - (1)
 - (a) 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.

- (b) An individual may rebut the presumption of domicile described in division (E)(1)(a) 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.
- (2) 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:
 - (a) The individual's domicile in other taxable years;
 - (b) The location at which the individual is registered to vote;
 - (c) The address on the individual's driver's license;
 - (d) 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;
 - (e) The location and value of abodes owned or leased by the individual;
 - (f) Declarations, written or oral, made by the individual regarding the individual's residency;
 - (g) The primary location at which the individual is employed.
 - (h) 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 where the educational institution is located;
 - (i) 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.
- (3) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

(F) This division applies to any taxpayer engaged in a business or profession in the Municipality, unless the taxpayer is an individual who is a resident 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 ORC.

- (1) Except as otherwise provided in divisions (F)(2) and (G) of this Section, 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:
 - (a) 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;

- (b) 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 185.04(C);
 - (c) 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.
- (2) (a) If the apportionment factors described in division (F)(1) 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:
- (i) Separate accounting;
 - (ii) The exclusion of one or more of the factors;
 - (iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;
 - (iv) A modification of one or more of the factors.
- (b) 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 Section 185.12(A).
- (c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this Section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 185.12(A).
- (d) Nothing in division (F)(2) 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 taxpayer before January 1, 2016.
- (3) As used in division (F)(1)(b) 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:
- (a) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:
 - (i) The employer;
 - (ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;
 - (iii) A vendor, customer, client, or patient of a person described in (F)(3)(a)(ii) of this Section, or a related member of such a vendor, customer, client, or patient.

- (b) 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;
 - (c) 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 (F) (3)(a) or (b) 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.
- (4) For the purposes of division (F)(1)(c) of this Section, and except as provided in division (G) of this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:
- (a) 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 the Municipality if, regardless of where title passes, the property meets any of the following criteria:
 - (i) The property is shipped to or delivered within the Municipality from a stock of goods located within the Municipality.
 - (ii) The property is delivered within the Municipality from a location outside the Municipality, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Municipality and the sales result from such solicitation or promotion.
 - (iii) The property is shipped from a place within the Municipality to purchasers outside the Municipality, 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.
 - (b) Gross receipts from the sale of services shall be situated to the Municipality to the extent that such services are performed in the Municipality.
 - (c) To the extent included in income, gross receipts from the sale of real property located in the Municipality shall be situated to the Municipality.
 - (d) To the extent included in income, gross receipts from rents and royalties from real property located in the Municipality shall be situated to the Municipality.
 - (e) Gross receipts from rents and royalties from tangible personal property shall be situated to the Municipality based upon the extent to which the tangible personal property is used in the Municipality.

- (5) 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 the Municipality's tax only if the property generating the net profit is located in the Municipality or if the individual taxpayer that receives the net profit is a resident of the Municipality. the Municipality shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated under this division to the municipal corporation in which the property is located.
- (6) (a) 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 the Municipality, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the Municipality to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.
- (b) An individual who is a resident of the Municipality shall report the individual's net profit from all real estate activity on the individual's annual income tax return filed with the Municipality. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under this Chapter.
- (7) When calculating the ratios described in division (F)(1) of this Section for the purposes of that division or division (F)(2) 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.
- (8) Intentionally left blank.
- (9) Intentionally left blank.
- (G) (1) As used in this division:
- (a) "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:
- (i) The taxpayer has assigned the individual to a qualifying reporting location.
- (ii) The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.
- (b) "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

- (c) "Reporting location" means either of the following:
- (i) A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;
 - (ii) Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section 185.04 of this Chapter, on qualifying wages paid to an employee for the performance of personal services at that location.
- (d) "Qualifying reporting location" means one of the following:
- (i) The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;
 - (ii) If no reporting location exists in this state for an employee or owner under division (G)(1)(d)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;
 - (iii) If no reporting location exists in this state for an employee or owner under division (G)(1)(d)(i) or (ii) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.
- (2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of division (F) of this section apply to such apportionment except as otherwise provided in this division.
- A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election. The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location. After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

- (3) For the purpose of calculating the ratios described in division (F)(1) of this section, all of the following apply to a taxpayer that has made the election described in division (G)(2):
 - (a) For the purpose of division (F)(1)(a) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.
 - (b) For the purpose of division (F)(1)(b) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.
 - (c) For the purpose of division (F)(1)(c) of this section, and notwithstanding division (F)(4) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.
- (4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (F)(2) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.
- (5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to Section 185.04 of this Chapter.
(Ord. 2015-30. Passed 11-10-15; Ord. 2024-4. Passed 2-13-24.)

185.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in the Municipality shall withhold an income tax from the qualifying wages earned and/or received by each employee in the Municipality. Except for qualifying wages for which withholding is not required under Section 185.03 or division (B)(4) or (6) of this Section, the tax shall be withheld at the rate, specified in Section 185.03 of this Chapter, of one percent (1%). 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.

- (B) (1) Except as provided in division (B)(2) of this Section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the Municipality the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:
- (a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the Municipality in the preceding calendar year exceeded \$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 \$200.
Payment under division (B)(1)(a) of this Section shall be made so that the payment is received by the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.
 - (b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this Section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the 15th day of the month following the end of each calendar quarter.
 - (c) Notwithstanding the provisions of (B)(1)(a) and (b) of this Section, taxes required to be deducted and withheld shall be remitted semimonthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in the preceding calendar year exceeded \$11,999, or if in any month of the preceding calendar year exceeded \$1,000. Payment under division (B)(1)(c) of this Section shall be made so that the payment is received by the Tax Administrator not later than one of the following: (i) if the taxes were deducted and withheld or required to be deducted and withheld during the first fifteen days of a month, the third banking day after the fifteenth day of that month; or (ii) if the taxes were deducted and withheld or required to be deducted and withheld after the fifteenth day of a month and before the first day of the immediately following month, the third banking day after the last day of the month.
- (2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the Municipality. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this Section.
- (3) 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 Tax Administrator and the Municipality as the return required of a non-resident employee whose sole income subject to the tax under this Chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

- (4) An employer, agent of an employer, or other payer is not required to withhold the Municipality's 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.
- (5)
 - (a) 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.
 - (b) 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.
- (6) Compensation deferred before June 26, 2003, is not subject to the income tax or income tax withholding requirement imposed by this Chapter to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.
- (7) 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.
- (8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:
 - (a) The names, addresses, and social security numbers of all employees from whose qualifying wages the tax levied by this Chapter was withheld or should have been withheld during the preceding calendar year;
 - (b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;
 - (c) 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;
 - (d) 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;
 - (e) Other information as may be required by the Tax Administrator.
- (9) 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.

- (10) An employer is required to deduct and withhold the Municipality's income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.
- (11) 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.

Occasional Entrant - Withholding.

- (C) (1) As used in this division:
 - (a) "Employer" includes a person that is a related member to or of an employer.
 - (b) "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.
 - (c) "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 (C)(2)(a)(i) 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 determined in accordance with division (C)(2)(b) of this Section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

- (d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.
 - (e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.
 - (f) "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.
 - (g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.
- (2) (a) Subject to divisions (C)(3), (5), (6), and (7) of this Section, an employer is not required to withhold the Municipality's income tax on qualifying wages paid to an employee for the performance of personal services in the Municipality if the employee performed such services in the Municipality on 20 or fewer days in a calendar year, unless one of the following conditions applies:
- (i) The employee's principal place of work is located in the Municipality.
 - (ii) 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 the Municipality at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:
 - (a) The nature of the services is such that it will require more than 20 days of the services to complete the services;
 - (b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.
 - (iii) 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 185.04.
 - (iv) 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.

- (b) For the purposes of division (C)(2)(a) of this Section, an employee shall be considered to have spent a day performing services in the Municipality only if the employee spent more time performing services for or on behalf of the employer in the Municipality 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:
- (i) Traveling to the location at which the employee will first perform services for the employer for the day;
 - (ii) Traveling from a location at which the employee was performing services for the employer to any other location;
 - (iii) 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;
 - (iv) Transporting or delivering property described in division (C)(2)(b)(iii) 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;
 - (v) 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.
- (3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) 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 that municipal corporation.
- (4) (a) Except as provided in division (C)(4)(b) of this Section, if, during a calendar year, the number of days an employee spends performing personal services in the Municipality exceeds the 20-day threshold, the employer shall withhold and remit tax to the Municipality for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the Municipality.
- (b) An employer required to begin withholding tax for the Municipality under division (C)(4)(a) of this Section may elect to withhold tax for the Municipality for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in the Municipality.
- (5) If an employer's fixed location is in the Municipality and the employer qualifies as a small employer as defined in Section 185.02, the employer shall withhold the income tax imposed under this Chapter on all of the employee's qualifying wages for a taxable year and remit that tax only to the Municipality, regardless of the number of days which the employee worked outside the corporate boundaries of the Municipality.

To determine whether an employer qualifies as a small employer for a taxable year, a the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

- (6) Divisions (C)(2)(a) and (4) 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 185.04. (Ord. 2015-30. Passed 11-10-15.)

185.05 ANNUAL RETURN; FILING.

(A) An annual Municipal income tax return shall be completed and filed by every taxpayer for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

- (1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 185.04 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 owed to the Municipality.
- (2) Retirees having no municipal taxable income for purposes of the tax levied by this Chapter may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives municipal taxable income taxable by the Municipality, at which time the retiree shall be required to comply with all applicable provisions of this Chapter.

(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, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

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

(E) The Municipality shall permit spouses to file a joint return.

- (F) (1) Each return required to be filed under this division 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. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

- (2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return, and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this Section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.
 - (3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this Section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

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.
 - (4) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by the Municipality to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this Section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.
- (G)
- (1) Except as otherwise provided in this Chapter, each 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 ORC. 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 Municipality. No remittance is required if the net amount due is ten dollars or less.
 - (2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of Municipality's income tax return. The extended due date of Municipality's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of Municipality's income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

- (a) A copy of the federal extension request shall be included with the filing of Municipality's income tax return.
- (b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's Municipality income tax return. If the request is received by the Tax Administrator on or before the date the Municipality income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.
- (3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the ORC, a taxpayer shall automatically receive an extension for the filing of Municipality's income tax return. The extended due date of Municipality's income tax return shall be the same as the extended due date of the state income tax return.
- (4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by Municipality, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.
- (5) If a taxpayer receives an extension for the filing of a municipal income tax return under division (G)(2), (3), or (4) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first. If a tax administrator violates division (G)(5) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to \$150. Division (G)(5) of this section does not apply to an extension received under division (G)(2) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (G)(2) of this section or failed to file for an extension under division (G)(2)(b) of this section.
- (6) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.
- (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 net amount due is ten dollars or less.
- (2) Any taxpayer not required to remit tax to the Municipality for a taxable year pursuant to division (H)(1) of this Section shall file with the Municipality an annual net profit return under division (F)(3) of this Section.
- (I) 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. This division shall not apply to payments required to be made under division (B)(1)(a) of Section 185.04 or provisions for semi-monthly withholding.

(J) Taxes withheld for the Municipality by an employer, the agent of an employer, or other payer as described in Section 185.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by the Municipality, 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 division shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by the Municipality, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by the Municipality or the 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, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

- (M) (1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file municipal income tax return required under this Chapter, the estimated municipal income tax return, or a request for extension for filing the municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.
- (2) 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.
- (3) Nothing in this Section affects the due dates for filing employer withholding tax returns.

Extension for service in or for the armed forces.

(N) 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 during the period of the member's or civilian's duty service, and for 180 days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

- (O) (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 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.
- (2) If the Tax Administrator determines that an applicant is qualified for an extension under this Section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the Municipality before the 181st day after the applicant's active duty or service terminates.
- (P) (1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) 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 (P)(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 division, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the president of the United States or an act of the congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.
- (b) Taxes whose payment is extended in accordance with division (P)(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.
- (Q) For each taxable year to which division (N), (O), or (P) of this Section applies to a taxpayer, the provisions of divisions (O)(2) and (3) 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.

Consolidated municipal income tax return.

- (R) 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 (R)(1) of this Section.
 - (4) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.
 - (5) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.
- (S)
- (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 Municipality's 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. 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. 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 (S)(2) of this Section or 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 (S)(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 (S)(1) or (2) of this Section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(T) 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 Municipality 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 Municipality. A taxpayer that is required to file a consolidated Municipality income tax return for a taxable year shall file a consolidated Municipality 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.

(U) A taxpayer shall prepare a consolidated Municipality 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.

- (V) (1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this Section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 185.02, 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 Municipality income tax return shall make any adjustment otherwise required under Section 185.02(C)(1) 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 Municipality 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 divisions (R) through (Y) of Section 185.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the Municipality. 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 divisions (R) through (Y) of Section 185.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the Municipality. 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 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 divisions (R) through (Y) of Section 185.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to the Municipality;
 - (b) The pass-through entity shall be subject to Municipality 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.

(W) Corporations filing a consolidated Municipality income tax return shall make the computations required under divisions (R) through (Y) of Section 185.05 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.

(X) Each corporation filing a consolidated Municipality income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the Municipality 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.

(Y) Corporations and their affiliates that made an election or entered into an agreement with the Municipality before January 1, 2016, to file a consolidated or combined tax return with the Municipality 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. (Ord. 2015-30. Passed 11-10-15; Ord. 2024-4. Passed 2-13-24.)

185.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

No credit is provided to residents for any income tax paid to other municipalities or states. (Ord. 2015-30. Passed 11-10-15.)

185.07 ESTIMATED TAXES.

- (A) As used in this Section:
- (1) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for the Municipality's income tax for the current taxable year.
 - (2) "Tax liability" means the total taxes due to the Municipality for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

- (B) (1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least \$200. For the purposes of this Section:
- (a) Taxes withheld for the Municipality from qualifying wages shall be considered as paid to the Municipality in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.
 - (b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, "date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.
- (2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.
- (3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 185.05 or on or before the fifteenth (15th) day of the fourth month after the taxpayer becomes subject to tax for the first time.
- (4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth month after the beginning of each fiscal year or period.
- (5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this Section.
- (C) (1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the Municipality, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:
- (a) On or before the fifteenth (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5) percent of the tax liability for the taxable year;
 - (b) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five (45) percent of the tax liability for the taxable year;
 - (c) On or before the fifteenth (15th) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5) percent of the tax liability for the taxable year;
 - (d) On or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.
- (2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

- (3) On or before the fifteenth (15th) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 185.05.
- (D) (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 185.18 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 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 Municipality under Section 185.05 for that year.
 - (3) The taxpayer is an individual who resides in the Municipality but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.
(Ord. 2015-30. Passed 11-10-15.)

185.08 ROUNDING OF AMOUNTS.

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. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.
(Ord. 2015-30. Passed 11-10-15.)

185.09 REQUESTS FOR REFUNDS.

(A) As used in this Section, "withholding tax" has the same meaning as in Section 185.18.

(B) Upon receipt of a request for a refund, the Tax Administrator, 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 ten dollars or more;
- (2) Amounts paid erroneously if the refund requested is ten dollars or more.

- (C)
- (1) Except as otherwise provided in this Chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.
 - (2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount for payment. Except as provided in division (C)(3) of this Section, the Tax Administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.
 - (3) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 185.21.

(D) A request for a refund that is received after the last day for filing specified in division (C) 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.

(E) 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 90 days after the final filing date of the annual return or 90 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 Section 185.18(A)(4). (Ord. 2015-30. Passed 11-10-15.)

185.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with the Municipality, but should have been deposited with another municipality, is allowable by the Municipality as a refund but is subject to the three-year limitation on refunds.

(B) Income tax that was deposited with another municipality but should have been deposited with the Municipality is subject to recovery by the Municipality. If the Municipality's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, the Municipality shall allow a nonrefundable credit against the tax or withholding the Municipality claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If the Municipality's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using the Municipality's tax rate. However, if the Municipality's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to the Municipality, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this Section permits any credit carryforward.
(Ord. 2015-30. Passed 11-10-15.)

185.11 AMENDED RETURNS.

- (A) (1) If a taxpayer's tax liability shown on the annual tax return for the Municipality changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with the Municipality. The amended return shall be filed on a form required by the Tax Administrator.
- (2) 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 or less, no payment need be made. The amended return shall 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 only:
- (i) to determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,
 - (ii) if the applicable statute of limitations for civil actions or prosecutions under Section 185.12 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; i.e., the payment shall be the lesser of the two amounts.

- (C) (1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (D) 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 less than ten dollars, no refund need be paid by the Municipality. A request filed under this division shall claim refund of overpayments resulting from alterations only to 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 185.09.
- (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. All facts, figures, computations, and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

(D) Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's tax liability to the Municipality, that taxpayer shall make and file an amended Municipality return showing income subject to the Municipality income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional Municipality income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than ten dollars.
(Ord. 2015-30. Passed 11-10-15.)

185.12 LIMITATIONS.

- (A) (1) (a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later 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 the Board of Tax Review the request described in Section 185.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review 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 Board of Tax Review becomes final or, if any party appeals from the determination of the Board of Tax Review, the sixtieth day after the date on which the final determination of the 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 185.09.

- (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 Board of Tax Review, 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 resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 185.09, with interest on that amount as provided by division (E) of Section 185.09.

(E) No civil action to recover Municipality 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.
(Ord. 2015-30. Passed 11-10-15.)

185.13 AUDITS.

(A) At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a 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. (Ord. 2015-30. Passed 11-10-15.)

185.14 SERVICE OF ASSESSMENT.

(A) As used in this Section:

- (1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.
- (2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to division (C) of this Section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, 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.

- (C)
 - (1)
 - (a) If certified mail is returned because of an undeliverable address, a Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.

- (b) Once the Tax Administrator or other Municipality official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local board of tax review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this Section is prima facie evidence that delivery is complete and that the assessment is served.
- (2) If mailing of an assessment by a Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:
"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."
Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.
If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this Section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this Section.
- (D) (1) A person disputing the presumption of delivery and service under division (C) of this Section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. 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 20 percent, 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 (D)(1) of this Section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other Municipality 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.
- (E) Nothing in this Section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by a Tax Administrator by personal service.

(F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this Section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this Section.

(G) Additional regulations as detailed in the Rules and Regulations shall apply.
(Ord. 2015-30. Passed 11-10-15.)

185.15 ADMINISTRATION OF CLAIMS.

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

(B) Nothing in this Chapter prohibits a Tax Administrator from doing 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.

(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 be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

(E) 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. (Ord. 2015-30. Passed 11-10-15.)

185.16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this Chapter 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 this Chapter. The Tax Administrator 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 Ohio tax commissioner, and tax administrators of other municipal corporations.

(B) This Section does not prohibit the Municipality from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.
(Ord. 2015-30. Passed 11-10-15.)

185.17 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 the Chapter or state law to be filed with a 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. (Ord. 2015-30. Passed 11-10-15.)

185.18 INTEREST AND PENALTIES.

(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 they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of the Municipality.
- (2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.
- (3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by the Municipality pursuant to applicable law, including at any time before January 1, 2016.
- (4) "Interest rate as described in division (A) of this Section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this Section.
- (5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with the Tax Administrator or the Municipality by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.
- (6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.
- (7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.
- (8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.
- (9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B) (1) This Section applies to the following:

- (a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;
- (b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the Municipality on or after January 1, 2016.

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

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

- (1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.
- (2)
 - (a) With respect to unpaid income tax and unpaid estimated income tax, Municipality may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.
 - (b) With respect to any unpaid withholding tax, Municipality may impose a penalty equal to fifty percent (50%) of the amount not timely paid.
- (3)
 - (a) For tax years ending on or before December 31, 2022, with respect to returns other than estimated income tax returns, Municipality may impose a penalty of \$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 \$150 for each failure.
 - (b) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, Municipality may impose a penalty not exceeding \$25 for each failure to timely file each return, regardless of the liability shown thereon, except that Municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

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

(E) Nothing in this Section limits the authority of the Municipality to abate or partially abate penalties or interest imposed under this Section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.

(F) By the 31st day of October of each year the Municipality shall publish the rate described in division (A) of this Section applicable to the next succeeding calendar year.

(G) The Municipality may impose on the taxpayer, employer, any agent of the employer, or any other payer the Municipality's post-judgment collection costs and fees, including attorney's fees. (Ord. 2015-30. Passed 11-10-15; Ord. 2024-4. Passed 2-13-24.)

185.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.**Authority.**

(A) Nothing in this Chapter shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the ORC:

- (1)
 - (a) Exercise all powers whatsoever of an query 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.
 - (b) 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 this Chapter;
- (2) Appoint agents and prescribe their powers and duties;
- (3) 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;
- (4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this Chapter;
- (5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;
- (6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 185.03;
- (7)
 - (a) Make all tax findings, determinations, computations, 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, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.
 - (b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;
- (8) Destroy any or all returns or other tax documents in the manner authorized by law;
- (9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 185.04.

Verification of accuracy of returns and determination of liability.

- (B) (1) A 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.
- (2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this Chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator 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.
- (3) 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.
- (4) 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 or state income tax returns under this Section shall fail to comply.

Identification information.

- (C) (1) Nothing in this Chapter prohibits the Tax Administrator from requiring 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.

- (2) (a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this Chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 185.18, in addition to any applicable penalty described in Section 185.99.
- (b) 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 (C) of Section 185.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this Chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 185.18.
- (c) The penalties provided for under divisions (C)(2)(a) and (b) 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 185.99 for a violation of Section 185.17 and any other penalties that may be imposed by the Tax Administrator by law. (Ord. 2015-30. Passed 11-10-15.)

185.20 REQUEST FOR 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 in accordance with the Rules and Regulations.

(C) 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.

(D) A Tax Administrator may refuse to offer an opinion on any request received under this Section. Such refusal is not subject to appeal.

(E) An opinion of the Tax Administrator binds the 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.

(F) An opinion of the Tax Administrator issued under this Section is not subject to appeal. (Ord. 2015-30. Passed 11-10-15.)

185.21 BOARD OF TAX REVIEW.

- (A) (1) The Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of the Municipality, but such appointees may not be employees, elected officials, or contractors with the Municipality at any time during their term or in the five years (which applies only to these two appointments) immediately preceding the date of appointment. One member shall be appointed by the Mayor 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.
- (2) The term for members of the Board of Tax Review shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the Mayor of the Municipality shall serve at the discretion of the administrative official.
- (3) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.
- (4) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this Section shall resign immediately by operation of law.
- (5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.
- (6) If a member is temporarily unable to serve on the Board of Tax Review 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 of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.
- (B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.
- (C) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. 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 60 days after the taxpayer receives the assessment.

(D) The Board of Tax Review shall schedule a hearing to be held within 60 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 of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within 90 days after the Board of Tax Review'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 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

(F) The Board of Tax Review created pursuant to this Section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the ORC. Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this Section are not meetings of a public body subject to Section 121.22 of the ORC.
(Ord. 2015-30. Passed 11-10-15.)

185.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

Nothing in this Chapter prohibits the legislative authority of the Municipality, or a Tax Administrator pursuant to authority granted to the Tax Administrator by resolution or ordinance, to adopt rules to administer the income tax imposed by the Municipality in accordance with this Chapter. Such rules shall not conflict with or be inconsistent with any provision of this Chapter. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

All rules adopted under this Section shall be published and posted on the internet.
(Ord. 2015-30. Passed 11-10-15.)

185.23 RESERVED.

185.24 SAVINGS CLAUSE.

This Chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of the Municipality or its Council to impose the tax herein provided for. Any sentence, clause, section or part of this Chapter or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this Chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Chapter. It is hereby declared to be the intention of the Municipality and its Council that this Chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein. (Ord. 2015-30. Passed 11-10-15.)

185.25 COLLECTION OF TAX AFTER TERMINATION OF LEVY.

(A) This Chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this Chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this Chapter shall have been fully terminated, subject to the limitations contained in Section 185.12 and Section 185.99 hereof.

(B) Annual returns due for all or any part of the last effective year of the taxes levied under the provisions of this Chapter shall be due on the date provided in Section 185.05 and Section 185.04 of this Chapter as though the same were continuing.
(Ord. 2015-30. Passed 11-10-15.)

185.26 ADOPTION OF RITA RULES AND REGULATIONS.

The Municipality hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the Municipality's Income Tax Rules and Regulations. In the event of a conflict between a provision or provisions of this Chapter and the RITA Rules & Regulations, this Chapter will supersede. Until and if the contractual relationship between the Municipality and RITA ceases, this Section 185.26 will supersede all other provisions within this Chapter regarding promulgation of rules and regulations by the Tax Administrator.
(Ord. 2015-30. Passed 11-10-15.)

185.27 ELECTION TO BE SUBJECT TO ORC 718.80 TO 718.95

(A) Municipality hereby adopts and incorporates herein by reference Sections 718.80 to 718.95 of the ORC for tax years beginning on or after January 1, 2018.

(B) A taxpayer, as defined in division (C) of this section, may elect to be subject to Sections 718.80 to 718.95 of the ORC in lieu of the provisions of this Chapter 185.

(C) "Taxpayer" has the same meaning as in section 718.01 of the ORC, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745 of the ORC. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.
(Ord. 2024-4. Passed 2-13-24.)

185.99 VIOLATIONS; PENALTIES.

(A) Whoever violates Section 185.17, division (A) of Section 185.16, or Section 185.04 by failing to remit Municipality 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 \$1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of the Municipality, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of Section 185.16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than \$5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee, or official, of the Municipality, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of division (A) of Section 185.16 constitutes a separate offense.

(D) If not otherwise specified herein, no person shall:

- (1) Fail, neglect or refuse to make any return or declaration required by this Chapter;
- (2) File any incomplete or false return;
- (3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this Chapter;
- (4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;
- (5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;
- (6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;
- (7) Fail to comply with the provisions of this Chapter or any order or subpoena of the Tax Administrator authorized hereby;
- (8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;
- (9) 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.

(E) Any person who violates any of the provisions in Section 185.99(D) shall be subject to the penalties provided for in Section 185.99(A) of this Chapter.
(Ord. 2015-30. Passed 11-10-15.)

**CHAPTER 187
Motor Vehicle License Tax**

- | | |
|----------------------------------|--------------------------------------|
| 187.01 Purpose. | 187.03 Effective period. |
| 187.02 Imposition of Tax. | 187.04 Additional tax levied. |

CROSS REFERENCE
Power to levy - see Ohio R.C. 4504.06, 4504.172

187.01 PURPOSE.

For the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this chapter; and for planning, constructing, improving, maintaining and repairing public roads, highways and streets; maintaining and repairing bridges and viaducts; paying the municipal corporation's portion of the costs and expenses of cooperating with the Department of Transportation in the planning, improvement and construction of State highways; paying the City's portion of the compensation, damages, cost and expenses of planning, constructing, reconstructing, improving, maintaining and repairing roads and streets; paying any costs apportioned to the City under Ohio R.C. 4907.47; paying debt service charges on notes or bonds of the City issued for such purposes; purchasing, erecting and maintaining street and traffic signs and markers; purchasing, erecting and maintaining traffic lights and signals; and to supplement revenue already available for such purposes, there is hereby levied an annual license tax, in addition to the tax levied by Ohio R.C. 4503.02, 4503.07 and 4503.18, upon the operation of motor vehicles on the public roads or highways. (Ord. 1975-19. Passed 6-23-75.)

187.02 IMPOSITION OF TAX.

Such tax shall be at the rate of five dollars (\$5.00) per motor vehicle on all motor vehicles the district of registration of which, as defined in Ohio R.C. 4503.10 is in the City and which are not subject to a County motor vehicle license tax previously levied by a resolution adopted pursuant to Ohio R.C. 4504.02. Such tax shall be in addition to the taxes at the rates specified in Ohio R.C. 4503.04 and 4503.16 subject to quarterly reductions in the manner provided in Ohio R.C. 4503.13 and the exemptions provided in Ohio R.C. 4503.101 (4503.10.1), 4503.16, 4503.17 and 4503.171 (4503.17.1). (Ord. 1975-19. Passed 6-23-75.)

187.03 EFFECTIVE PERIOD.

The tax levied herein shall be effective with the 1976 motor vehicle registration year and shall continue in effect until the same shall be rescinded by Council by proper legislation. (Ord. 1975-19. Passed 6-23-75.)

187.04 ADDITIONAL TAXES LEVIED.(a) Ohio R.C. 4504.172.

- (1) There is hereby levied an annual license tax upon the operation of motor vehicles on the public roads or highways pursuant to Ohio R.C. 4504.172, for the purposes of paying the costs and expenses of enforcing and administering the tax provided for in this section; and to provide additional revenue for the purposes set forth in Ohio R.C. 4504.06; and to supplement revenue already available for such purposes.
Such tax shall be at the rate of five dollars (\$5.00) per motor vehicle on each and every motor vehicle the district of registration of which, as defined in Ohio R.C. 4503.10, is in the City.
As used in this section "motor vehicle" means any and all vehicles included within the definition of motor vehicles in Ohio R.C. 4501.01 and 4505.01.
- (2) The tax imposed by this section shall apply to and be in effect for the registration year commencing January 1, 1988 and shall continue in effect and application during each registration year thereafter.
- (3) The tax imposed by this section shall be paid to the Registrar of Motor Vehicles of the State or to a deputy registrar at the time application for registration of a motor vehicle is made as provided in Ohio R.C. 4503.10.
- (4) All moneys derived from the tax hereinbefore levied shall be used by the City for the purposes specified in this section.
(Ord. 1987-13. Passed 8-24-87.)

(b) Ohio R.C. 4504.17.

- (1) Council hereby levies an annual license tax, under the authority of Ohio R.C. 4504.17, in addition to the tax levied by Ohio R.C. 4503.02, 4503.07, and 4503.18, upon the operation of motor vehicles on the public roads or highways. Such tax shall be at the rate of five dollars (\$5.00) per motor vehicle on all motor vehicles in the district of registration of which, as defined in Ohio R.C. 4503.10, is in the municipal corporation levying the tax; and, which are not subject to a county motor vehicle license tax levied by a resolution adopted pursuant to Ohio R.C. 4504.02.
- (2) Such tax shall be in addition to the taxes at the rates specified in Ohio R.C. 4503.04 and 4503.16, subject to reductions in the manner provided in Ohio R.C. 4503.11; and the exemptions provided in Ohio R.C. 4503.16, 4503.17, 4503.171, 4503.173, 4503.41, 4503.43, and 4503.46
(Ord. 2009-21. Passed 9-22-09.)

(c) Ohio R.C. 4504.171.

- (1) Council hereby levies an annual license tax, under the authority of Ohio R.C. 4504.171, in addition to the tax levied by Ohio R.C. 4503.02, 4503.07, and 4503.18, upon the operation of motor vehicles on the public roads or highways. Such tax shall be at the rate of five dollars (\$5.00) per motor vehicle on all motor vehicles in the district of registration of which, as defined in Ohio R.C. 4503.10, is in the municipal corporation levying the tax; and, which are not subject to a county motor vehicle license tax levied by a resolution adopted pursuant to Ohio R.C. 4504.02.
- (2) Such tax shall be in addition to the taxes at the rates specified in Ohio R.C. 4503.04 and 4503.16, subject to reductions in the manner provided in Ohio R.C. 4503.11; and the exemptions provided in Ohio R.C. 4503.16, 4503.17, 4503.171, 4503.173, 4503.41, 4503.43, and 4503.46.
(Ord. 2009-22. Passed 9-22-09.)

(d) Ohio R.C. 4504.173.

- (1) There is hereby levied an annual license tax upon the operation of motor vehicles on the public roads and highways of the City of Huron, Ohio, pursuant to Section 4504.173 of the Ohio Revised Code, for the purpose of planning, constructing, improving, maintaining and repairing public roads, highways and streets, and to provide additional revenue for the purposes authorized by Section 4504.173(A)(2) of the Ohio Revised Code, and to supplement revenues already available for such purposes;
- (2) The license tax referenced above in subsection (d)(1) shall be at a rate of five dollars (\$5.00) per motor vehicle per year, on each and every motor vehicle the district of registration of which, as defined in Section 4503.10 of the Ohio Revised Code, is in the City of Huron, Ohio, subject to reductions in the manner provided in Section 4503.16, 4503.17, 4503.172, 4503.18, 4503.41, 4503.43, 4503.46 and 4503.571 of the Ohio Revised Code.
- (3) As used in this subsection (d), the term "motor vehicle" shall include all vehicles so defined in Sections 4501.01 and 4505.01 of the Ohio Revised Code.
- (4) The annual tax imposed by this subsection (d) shall apply to and be in effect for the registration year commencing January 1, 2024, and shall continue in effect and application during each registration year thereafter.
- (5) The annual tax imposed by this subsection (d) shall be paid to the Registrar of Motor Vehicles of the State of Ohio, or to a Deputy Registrar, at the time application for registration of a motor vehicle is made as provided in Section 4503.01, et seq., of the Ohio Revised Code.
- (6) All revenues derived from the annual tax levied herein shall be used by the City of Huron for the purposes specified in this subsection (d), or any other purpose authorized by state law.
(Ord. 2023-10. Passed 5-23-23.)

CHAPTER 189
Lodging Tax

189.01	Purpose.	189.11	Penalties and interest.
189.02	Definitions.	189.12	Failure to collect; assessments; refunds.
189.03	Imposition of tax.	189.13	Appeals.
189.04	Exemptions.	189.14	Collection.
189.05	False evidence of tax-exempt status.	189.15	Collection of tax after termination of chapter.
189.06	Payment by transient guest.	189.16	Disposition of funds collected.
189.07	Statement and charge of tax.	189.17	Separability.
189.08	Registration.	189.99	Violations; penalty.
189.09	Records.		
189.10	Returns and payment.		

CROSS REFERENCES

State Authority- see Ohio R.C. 5739.08
City Income Tax - see Ch. 185

189.01 PURPOSE.

To provide revenues for the general fund to be used for municipal purposes including but not limited to the promotion of tourism in the City and all matters related thereto, this lodging tax is established.

(Ord. 2005-2. Passed 1-24-05.)

189.02 DEFINITIONS.

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

- (a) "Administrator" means the individual designated as Tax Administrator pursuant to Chapter 185, who is to administer and enforce the provisions of this chapter.
- (b) "Board of Review" means the Board of Review created by and constituted as provided in Section 185.12.
- (c) "City" means the City of Huron, Ohio.
- (d) "Dwelling unit" means a structure or the part of a structure that is used as a home, residence or sleeping place by one person who maintains a household or by two or more persons who maintain a common household.
- (e) "Hotel" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests, in which five or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures (including but not limited to motels and bed and breakfast establishments).

- (f) "Occupancy" means the use or possession, or the right to the use or possession, of any room or rooms or space or portion thereof, in any hotel for dwelling, lodging or sleeping purposes. The use or possession or the right to use or possess any room or any suite of connecting rooms as office space, banquet or private dining rooms, or exhibit, sample or display space shall not be considered occupancy within the meaning of this definition unless the person exercising occupancy uses or possesses, or has the right to use or possess, all or any portion of such room or suite of rooms for dwelling, lodging or sleeping purposes.
- (g) "Operator" means any person who is the proprietor of a hotel, Dwelling Unit, Residential Premises, or any other residential property that is being used or is otherwise made available for rent to a Transient Guest, whether in the capacity of owner, lessee, licensee or any other capacity. Where the operator performs his functions through a managing agent of any type or character, other than an employee, the managing agent shall be deemed an operator for the purposes of this Chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.
- (h) "Person" means a "person" as defined in Section 185.02(v).
- (i) "Residential Premises" means a dwelling unit for residential use and occupancy and the structure of which it is a part, the facilities and appurtenances unit, and the grounds, areas, and facilities for the use of tenants generally or the use of which is promised the tenant.
- (j) "Rent" means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or service of any kind or nature, and also any amount for which the occupant is liable for the occupancy without any deduction therefrom whatsoever.
- (k) "State" means the State of Ohio.
- (l) "Transient Guests" means persons occupying a room or rooms, Dwelling Unit, Residential Premises or other property used for sleeping accommodations for less than thirty (30) consecutive days.
- (m) "Transient Occupancy Registration Certificate" means the certificate issued pursuant to Chapter 1369 of the Codified Ordinances.
- (n) "Transient Rental Property" has the same meaning as Chapter 1369 of the Codified Ordinances. Specifically, the term means any Dwelling Unit, Residential Premises, or any other residential property being utilized or otherwise made available for rent to Transient Guests within the City.
(Ord. 2019-34. Passed 3-10-20.)

189.03 IMPOSITION OF TAX.

(a) For the purpose of providing revenue for the purpose set forth in Section 189.01, an excise tax is levied on transactions by which lodging by a hotel or Transient Rental Property is made available for rent, use, or is to be furnished to Transient Guests.

(b) The tax is three percent (3%) on all rents paid or to be paid by Transient Guests for the use of a Hotel, any Hotel room or rooms, or any Transient Rental Property. Such tax constitutes a debt owed by the Transient Guest to the City, which debt is extinguished only by payment to the operator as trustee for the City, or to the City. The tax applies and is collectible at the time the lodging is furnished regardless of the time when the rent is paid. The tax shall be assessed on all rents paid or to be paid by Transient Guests for use of any Transient Rental Property beginning May 1, 2020.

(c) For the purpose of the proper administration of this Chapter and to prevent the evasion of the tax, it is presumed that all lodging furnished by hotels in the City to Transient Guests is subject to the tax until the contrary is established.
(Ord. 2019-34. Passed 3-10-20.)

189.04 EXEMPTIONS.

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

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

(b) No exemption claimed under (a) above shall be granted except on a claim therefor made at the time the rent is collected and under penalty of perjury on a form prescribed by the Administrator. All claims of exemption shall be made in the manner prescribed by the Administrator. (Ord. 2005-2. Passed 1-24-05.)

189.05 FALSE EVIDENCE OF TAX-EXEMPT STATUS.

No transient guest shall refuse to pay the full tax as required by this chapter or present to the operator false evidence indicating that the lodging as furnished is not subject to the tax.
(Ord. 2005-2. Passed 1-24-05.)

189.06 PAYMENT BY TRANSIENT GUEST.

(a) The tax imposed by this chapter shall be paid by the transient guest to the operator, and each operator shall collect from the transient guest the full and exact amount of the tax payable on each taxable lodging.

(b) If the transaction is claimed to be exempt, the transient guest must furnish to the operator, and the operator must obtain from the transient guest, a certificate specifying the reason that the sale is not legally subject to the tax. If no certificate is obtained, it shall be presumed that the tax applies.

(Ord. 2005-2. Passed 1-24-05.)

189.07 STATEMENT AND CHARGE OF TAX.

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

(b) No operator of a Hotel, Dwelling Unit, Residential Premises, or any other property being utilized or otherwise made available for rent to Transient Guests shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the Operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner hereinafter provided.

(Ord. 2019-34. Passed 3-10-20.)

189.08 REGISTRATION.

Within thirty days after the effective date of Ordinance 2005-2, passed January 24, 2005 or within thirty days after commencing business, whichever is later, each operator of any hotel renting lodging to transient guests shall register the hotel with the Administrator and obtain a Transient Occupancy Registration Certificate, which Certificate shall be at all times posted in a conspicuous place on the premises.

(Ord. 2019-34. Passed 3-10-20.)

189.09 RECORDS.

Each operator shall keep complete and accurate records of lodging furnished, together with a record of the tax collected thereon, which shall be the amount due under this chapter, and shall keep all invoices and other pertinent documents. If the operator furnishes lodging not subject to the tax, the operator's records shall show the identity of the transient guest, if the sale was not exempted by reason of such identity, or the nature of the transaction if exempted for any other reason. The records and other documents shall be opened during business hours to the inspection of the Administrator and shall be preserved for a period of three years, unless the Administrator, in writing, consents to their destruction within that period, or unless the Administrator orders that such records be kept for a longer period of time.
(Ord. 2005-2. Passed 1-24-05.)

189.10 RETURNS AND PAYMENT.

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period that may be established by the Administrator, make a return to the Administrator, on forms provided by the Administrator, of the total rents charged and received and the amount of tax collected by transient occupancies. All claims for exemption from tax filed by transient guests with the operator during the reporting period shall be filed with the report. At the time the return is filed, the full amount of the tax collected shall be remitted to the Administrator. The Administrator may establish shorter reporting periods for any Certificate holder if the Administrator deems it necessary in order to insure collection of the tax, and the Administrator may require further information in the return if such information is pertinent to the collection of the tax. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this Chapter shall be held in trust for the account of the City until payment is made to the Administrator. All returns and payments submitted by each operator shall be treated as confidential by the Administrator and shall not be released by the Administrator except on order of a court of competent jurisdiction or to an officer or agent of the United States of America, the State, the County of Erie or the City for official use only.
(Ord. 2005-2. Passed 1-24-05.)

189.11 PENALTIES AND INTEREST.

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

(b) Continued delinquency. Any operator who fails to remit any delinquent remittance on or before a period of 30 days following the date on which the remittance became delinquent shall pay a second delinquency penalty equal to 10% of the amount of the tax and previous penalty in addition to the tax and the 10% penalty first imposed. An additional penalty equal to 10% of the total tax and penalty of the previous 30-day period shall be added for each successive 30-day period that the occupant remains delinquent, but the accumulated penalty shall not exceed 100% of the delinquent remittance.

(c) Fraud. If the Administrator determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty equal to 25% of the amount of the tax shall be added thereto, in addition to the penalties stated in (a) and (b) above.

(d) Interest. In addition to the previous penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of 1.0% per month, or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(e) Penalties during pendency of hearing or appeal. No penalty provided under the terms of this Chapter shall be imposed during the pendency of any hearing provided for herein or during the pendency of any appeal to the Board of Review.
(Ord. 2005-2. Passed 1-24-05.)

189.12 FAILURE TO COLLECT; ASSESSMENTS; REFUNDS.

If any operator fails or refuses to collect the tax and to make, within the time provided in this chapter, any report and remittance of such tax or any portion thereof required by this chapter, the Administrator shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due and shall have the same investigative powers described in Section 185.09(a) and (b). As soon as the Administrator procures such facts and information as the Administrator is able to obtain on which to base the assessment of any tax imposed by this chapter and payable by any operator who has failed or refused to collect it and to make such report and remittance, the Administrator shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this chapter. In case such determination is made, the Administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at the operator's last known place of business. Such operator may, within ten days after the serving or mailing of such notice, make application in writing to the Administrator for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the Administrator shall become final and conclusive and immediately due and payable. If such application is made, the Administrator shall give not less than five days written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in such notice why such amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After the hearing, the Administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after 15 days unless an appeal is taken as provided by Section 189.13. No assessment shall be made against an operator for any tax, interest or penalty imposed by or pursuant to this Chapter more than four years after the due date for the remittance of the tax imposed by this Chapter or the date the return of such tax is filed, whichever is later. No statute of limitation on assessments exists where (i) the Administrator has substantial evidence of amounts of tax collected by an operator from transient guests that were not returned to the Administrator or (ii) the operator failed to file a return as required by this Chapter. A claim for refund to the Administrator of any tax illegally or erroneously paid, collected and/or remitted shall be made in the manner, and within the time, prescribed by Ohio R.C. 5739.07, including any amendments or successor provisions thereto. (Ord. 2005-2. Passed 1-24-05.)

189.13 APPEALS.

Any operator aggrieved by any decision of the Administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the Board of Review by filing a notice of appeal with it within ten days of the serving or mailing of the determination of tax due. The Board of Review shall fix a time and place for hearing the appeal, and shall give notice in writing to such operator at the last known place of business of the operator. The findings of the Board of Review shall be final and conclusive and shall be served on the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.
(Ord. 2005-2. Passed 1-24-05.)

189.14 COLLECTION.

Any tax required to be paid by a transient guest under the provisions of this Chapter shall be deemed a debt owed by the transient guest to the City. Any tax collected by an operator that has not been paid to the City shall be deemed a debt owed by the operator to the City. Any person owing money to the City under the provisions of this Chapter shall be liable to an action brought in the name of the City for the recovery of such amount.
(Ord. 2005-2. Passed 1-24-05.)

189.15 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

This chapter shall continue effective insofar as the levy of the tax is concerned until revoked, and insofar as the collection of the tax levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this chapter have been fully terminated, subject to the limitations contained in Section 189.99.
(Ord. 2005-2. Passed 1-24-05.)

189.16 DISPOSITION OF FUNDS COLLECTED.

By the passage of this chapter, it is the expressed intention of Council to place the funds derived from the imposition of the tax herein imposed in the general fund, such funds to be used as set forth in Section 189.01.
(Ord. 2005-2. Passed 1-24-05.)

189.17 SEPARABILITY.

If any sentence, clause, section or part of this chapter or any tax against any individual or any of the several groups specified herein is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.
(Ord. 2005-2. Passed 1-24-05.)

189.99 VIOLATIONS; PENALTY.

Whoever violates or fails to comply with any of the provisions of Sections 189.01 through 189.17 for which no penalty is otherwise provided is guilty of a minor misdemeanor. Each day the violation continues shall be deemed a separate violation.
(Ord. 2005-2. Passed 1-24-05.)

TITLE ELEVEN - Urban Renewal (Repealed)

(EDITOR'S NOTE: Former Title Eleven was repealed by Ordinance 2022-59, passed December 13, 2022.)