

Steve Miller
Mayor

Mark Scharringhausen
Council Member at Large

Chad Oberson
Council Member at Large

Bill Woeste
Council Member at Large



Leslie Besl
Council Member, 1st Ward

Dale Paullus
Councilmember, 2nd Ward

Terry Senger
Councilmember, 3rd Ward

Tim Abbott
Council Member, 4th Ward

**CITY OF FAIRFIELD CITY COUNCIL
REGULAR MEETING AGENDA
MONDAY, NOVEMBER 23, 2020 7:00 PM
5350 PLEASANT AVENUE, FAIRFIELD, OH 45014**

Guidelines for Citizen Comments: Thank you for your interest and participation in city government. Fairfield City Council's Guidelines for Citizen Comments describe the rules for addressing City Council. The guidelines are posted in the Council Chambers.

ADA Notice: The City of Fairfield is pleased to provide accommodations to disabled individuals or groups and encourage full participation in city government. Should special accommodations be required, please contact the Clerk of Council at 867-5383 at least 48 hours in advance of the meeting.

1. COUNCIL-MANAGER BRIEFING

A. No briefing.

2. BUSINESS MEETING CALL TO ORDER

3. PRAYER/PLEDGE OF ALLEGIANCE

4. ROLL CALL

5. AGENDA MODIFICATIONS

6. EXECUTIVE SESSION REQUESTS

7. SPECIAL PRESENTATIONS AND CITIZEN COMMENTS

8. PUBLIC HEARING(S)

9. APPROVAL OF MINUTES

a. Regular Meeting held November 9, 2020

10. OLD BUSINESS AND REPORTS

A. COMMUNITY & PUBLIC RELATIONS COMMITTEE

Dale Paullus, Chair; Leslie Besl, Vice Chair; Terry Senger, Member

B. DEVELOPMENT SERVICES COMMITTEE

Bill Woeste, Chair; Tim Abbott, Vice Chair; Mark Scharringhausen, Member

C. PARKS, RECREATION AND ENVIRONMENT COMMITTEE

Leslie Besl, Chair; Dale Paullus, Vice Chair; Tim Abbott, Member

D. PUBLIC SAFETY COMMITTEE

Mark Scharringhausen, Chair; Terry Senger, Vice Chair; Dale Paullus, Member

E. PUBLIC WORKS COMMITTEE

Chad Oberson, Chair; Mark Scharringhausen, Vice Chair; Bill Woeste, Member

F. PUBLIC UTILITIES COMMITTEE

Terry Senger, Chair; Chad Oberson, Vice Chair; Leslie Besl, Member

G. FINANCE & BUDGET COMMITTEE

Tim Abbott, Chair; Bill Woeste, Vice Chair; Chad Oberson, Member

1. Ordinance to amend Chapter 181, Income Tax, of Ordinance No. 166-84, the Codified Ordinances of Fairfield, Ohio effective January 1, 2021 for tax years 2021 and following.

- Legislation - Second Reading

11. NEW BUSINESS

Motion to read all New Business legislation by title only.

A. PUBLIC SAFETY COMMITTEE

Mark Scharringhausen, Chair; Terry Senger, Vice Chair; Dale Paullus, Member

1. Simple Motion: Motion to not request a hearing regarding a liquor permit application in the name of Bishop Distillery LLC, 1041C Tedia Way, Fairfield, OH 45014 (Permit Class A3A).
2. Ordinance to adopt new Section 335.091, repeal Sections 533.12 and 537.17 and amend various other sections of the Traffic and General Offenses Codes of Ordinance No. 166-84, the Codified Ordinances of Fairfield, Ohio.
 - Legislation - First Reading
 - Motion - Suspend Second and Third Readings
 - Motion - Adoption

B. FINANCE & BUDGET COMMITTEE

Tim Abbott, Chair; Bill Woeste, Vice Chair; Chad Oberson, Member

1. Resolution establishing a Northeast Area TIF Fund and the South Town Center TIF Fund and declaring an emergency.
 - Legislation - First Reading

- Motion - Suspend Second and Third Readings
 - Motion - Adoption
2. Ordinance to authorize the City Manager to enter into an agreement with Optimal Health Initiatives Consortium, Butler Health Plan, Southwest Division of OHI for Health and Dental Benefit Coverage for City Employees and declaring an emergency.
 - Legislation - First Reading
 - Motion - Suspend Second and Third Readings
 - Motion - Adoption
 3. Ordinance to amend Ordinance No. 119-19 entitled “An Ordinance to make estimated appropriations for the expenses and other expenditures of the City of Fairfield, Ohio, during a period beginning January 1, 2020, and ending December 31, 2020.” - Supplemental Appropriations
 - Legislation - First Reading
 - Motion - Suspend Second and Third Readings
 - Motion - Adoption
 4. Ordinance to amend Ordinance No. 119-19 entitled “An Ordinance to make estimated appropriations for the expenses and other expenditures of the City of Fairfield, Ohio, during a period beginning January 1, 2020, and ending December 31, 2020.”

Non-Contractual Appropriations: \$3,364 for Influent Sample Pump at Wastewater Treatment Plant

 - Legislation - First Reading
 - Motion - Suspend Second and Third Readings
 - Motion - Adoption

12. MEETING SCHEDULE

- A. Monday, December 7 - Council-Manager Briefing, 6:00 PM; Regular Meeting, 7:00 PM
- B. Monday, December 14 - Council-Manager Briefing, 6:00 PM; Regular Meeting, 7:00 PM
- C. Monday, January 11 - Council-Manager Briefing, 6:00 PM; Regular Meeting, 7:00 PM

13. EXECUTIVE SESSION OF COUNCIL (IF NEEDED)

14. ADJOURNMENT

**City of Fairfield
Minutes
Regular Meeting of City Council
November 9, 2020**

Council-Manager Briefing

2021 Annual Operating Budget

Vice Mayor Woeste called the briefing to order at 5:30 PM. Councilmembers present: Leslie Besl, Dale Paullus, Terry Senger, Tim Abbott, Mark Scharringhausen and Chad Oberson.

Staff members present: Mark Wendling, Dan Wendt, Scott Timmer, Alisha Wilson, Don Bennett, Lucinda Lewellyn, Robert Schappacher, Brad Williams, Adam Sackenheim, Ben Mann, Brian Rose, Ken Gerold, Steve Wolterman, and John Clemmons.

Finance Director Scott Timmer and city staff presented the remaining review of the 2021 Annual Operating Budget. See attached slides.

Business Meeting Call to Order

Vice Mayor Woeste called the Regular Meeting to order at 7:10 PM.

Prayer/Pledge of Allegiance

Councilmember Besl led in prayer and Pledge of Allegiance.

Roll Call

Councilmembers present included:

Attendee Name	Title	Status	Arrived
Mark Scharringhausen	Council Member at Large	Present	
Chad Oberson	Council Member at Large	Present	
Bill Woeste	Council Member at Large	Present	
Leslie Besl	Council Member, 1st Ward	Present	
Dale Paullus	Councilmember, 2nd Ward	Present	
Terry Senger	Councilmember, 3rd Ward	Present	
Tim Abbott	Council Member, 4th Ward	Present	
Steve Miller	Mayor	Excused	

Agenda Modifications

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

None.

Executive Session Requests

Councilmember Abbott, seconded by Councilmember Paullus, moved for Executive Session to discuss the status of collective bargaining with public employees and the employment, compensation, discipline, or dismissal of a public employee. Motion carried 7-0.

Special Presentations and Citizen Comments

Presentation and Public Disclosure of Contract with Optimal Health Initiatives Consortium - Butler Health Plan

Law Director Steve Wolterman presented the contract with Optimal Health Initiatives Consortium. See attachment.

Public Hearing(s)

None.

Approval of Minutes

The Regular Meeting Minutes of October 26, 2020 were approved as written and submitted.

OLD BUSINESS AND REPORTS

Community & Public Relations Committee

Dale Paullus, Chair; Leslie Besl, Vice Chair; Terry Senger, Member

Development Services Committee

Bill Woeste, Chair; Tim Abbott, Vice Chair; Mark Scharringhausen, Member

Parks, Recreation and Environment Committee

Leslie Besl, Chair; Dale Paullus, Vice Chair; Tim Abbott, Member

Public Safety Committee

Mark Scharringhausen, Chair; Terry Senger, Vice Chair; Dale Paullus, Member

Public Works Committee

Chad Oberson, Chair; Mark Scharringhausen, Vice Chair; Bill Woeste, Member

Ordinance to approve and adopt the Fairfield Connects-Citywide Active Transportation Plan as part of the City of Fairfield, Ohio Comprehensive Plan.

Recommendation:

It is recommended that the City Council has a first reading of the ordinance to adopt the Fairfield Connects Plan at the September 28th meeting and hold the second reading until a recommendation from the Planning Commission is made at their October 14th meeting.

Councilmember Oberson presented the third reading of this ordinance.

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

ORDINANCE NO. 91-20. APPROVED 7-0.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Chad Oberson, Council Member at Large
SECONDER:	Tim Abbott, Council Member, 4th Ward
AYES:	Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Public Utilities Committee

Terry Senger, Chair; Chad Oberson, Vice Chair; Leslie Besl, Member

Finance & Budget Committee

Tim Abbott, Chair; Bill Woeste, Vice Chair; Chad Oberson, Member

NEW BUSINESS

Councilmember Besl, seconded by Councilmember Paullus, moved to read all New Business by title only. Motion carried 7-0.

Development Services Committee

Bill Woeste, Chair; Tim Abbott, Vice Chair; Mark Scharringhausen, Member

An ordinance declaring the improvement of certain parcels of real property to be a public purpose; declaring such property to be exempt from real property taxation; designating specific public infrastructure improvements made, to be made, or in the process of being made that directly benefit, or that once made will directly benefit, the parcels for which improvement is declared to be a public purpose; requiring annual service payments in lieu of taxes; establishing a municipal public improvement tax increment equivalent fund; providing related authorizations pursuant to Ohio Revised Code Sections 5709.40(B), 5709.42, 5709.43 and 5709.85; and declaring an emergency.

Recommendation:

It is recommended that City Council suspend the rules requiring a second and third reading of this ordinance and pass as an emergency.

ORDINANCE NO. 92-20. APPROVED 7-0.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Tim Abbott, Council Member, 4th Ward
SECONDER:	Chad Oberson, Council Member at Large
AYES:	Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Development Services Director Greg Kathman and Economic Development Manager Nathaniel Kaelin presented information on the proposed TIF Districts and projects. See attached slides.

Councilmember Abbott presented the first reading of this ordinance.

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

RESULT: CARRIED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Dale Paullus, Councilmember, 2nd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

An ordinance declaring the improvement of certain parcels of real property to be a public purpose; declaring such property to be exempt from real property taxation; designating specific public infrastructure improvements made, to be made, or in the process of being made that directly benefit, or that once made will directly benefit, the parcels for which improvement is declared to be a public purpose; requiring annual service payments in lieu of taxes; establishing a municipal public improvement tax increment equivalent fund; providing related authorizations pursuant to Ohio Revised Code Sections 5709.40(B), 5709.42, 5709.43 and 5709.85; and declaring an emergency.

Recommendation:

It is recommended that City Council suspend the rules requiring a second and third reading of this ordinance and pass as an emergency.

ORDINANCE NO. 93-20. APPROVED 7-0.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Chad Oberson, Council Member at Large
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Councilmember Abbott presented the first reading of this ordinance.

RESULT: CARRIED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Dale Paullus, Councilmember, 2nd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

An ordinance authorizing the City Manager to execute Tax Increment Financing Agreements with (I) AOZI -Fairfield Land, LLC, (II) AOZI - Fairfield Office, LLC, (III) AOZI - Fairfield Building I, LLC, and (IV) AOZI - Fairfield Building II, LLC and declaring an emergency.

Recommendation:

It is recommended that City Council suspend the rules requiring a second and third reading of this ordinance and pass as an emergency.

ORDINANCE NO. 94-20. APPROVED 7-0.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Dale Paullus, Councilmember, 2nd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Councilmember Abbott presented the first reading of this ordinance.

RESULT: CARRIED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Chad Oberson, Council Member at Large
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Ordinance to authorize the City Manager to execute an agreement with Butler County, Ohio for CARES Act Funding for the creation of a COVID-19 Small Business Relief Grant Program and authorizing compensation to the Fairfield Chamber of Commerce for administrative services and declaring an emergency.

Recommendation:

It is recommended that City Council suspend the rules requiring a second and third reading of this ordinance and pass as an emergency.

ORDINANCE NO. 95-20. APPROVED 7-0.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Terry Senger, Councilmember, 3rd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Development Services Director Greg Kathman and Economic Development Manager Nathaniel Kaelin presented information on the proposed small business grant program. See attached slides.

Councilmember Abbott presented the first reading of this ordinance.

RESULT: CARRIED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Dale Paullus, Councilmember, 2nd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Ordinance to authorize the City Manager to enter into a contract with MKSK and LJB for the Fairfield-Pleasant Avenue Access Management Study and declaring an emergency.

Recommendation:

It is recommended that City Council waive the second and third readings and pass as an emergency.

ORDINANCE NO. 96-20. APPROVED 7-0.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Chad Oberson, Council Member at Large
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Councilmember Abbott presented the first reading of this ordinance.

RESULT: CARRIED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Terry Senger, Councilmember, 3rd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Public Safety Committee

Mark Scharringhausen, Chair; Terry Senger, Vice Chair; Dale Paullus, Member

Simple Motion: Motion to not request a hearing regarding a liquor permit application in the name of Israel Innovation Fund LLC dba Consumer Wines Spirits, 33 Donald Drive, Fairfield, OH 45014 (Permit Class C2).

Recommendation:

It is recommended that City Council request, by simple motion, that **no hearing be held** on the liquor permit application in the name of Israel Innovation Fund LLC dba Consumer Wines Spirits, 33 Donald Drive, Fairfield, OH 45014 (Permit Class C2).

SIMPLE MOTION NO. 17-20. APPROVED 7-0.

RESULT: APPROVED [UNANIMOUS]
MOVER: Mark Scharringhausen, Council Member at Large
SECONDER: Tim Abbott, Council Member, 4th Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Ordinance to authorize the City Manager to enter into a contract with Patterson Pope, Inc. for upgrades to the Police Department Property Room.

Recommendation:

It is recommended that Council authorize the appropriation of \$57,838.80 for the purchase and installation of shelving and storage systems for the police department property room.

ORDINANCE NO. 97-20. APPROVED 7-0.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Mark Scharringhausen, Council Member at Large
SECONDER: Tim Abbott, Council Member, 4th Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Councilmember Scharringhausen presented the first reading of this ordinance.

RESULT: CARRIED [UNANIMOUS]
MOVER: Mark Scharringhausen, Council Member at Large
SECONDER: Dale Paullus, Councilmember, 2nd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Public Works Committee

Chad Oberson, Chair; Mark Scharringhausen, Vice Chair; Bill Woeste, Member

Ordinance to declare a 2001 Chevrolet 3500 Bucket Truck (#668) as surplus and authorize the City Manager to execute an agreement to sell the Bucket Truck to Ross School District.

Recommendation:

It is recommended that the City of Fairfield Council approve this agreement to sell our surplus Bucket Truck #668 to the Ross School District for \$15,000.

ORDINANCE NO. 98-20. APPROVED 7-0.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Chad Oberson, Council Member at Large
SECONDER:	Dale Paullus, Councilmember, 2nd Ward
AYES:	Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Councilmember Oberson presented the first reading of this ordinance.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Chad Oberson, Council Member at Large
SECONDER:	Dale Paullus, Councilmember, 2nd Ward
AYES:	Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Public Utilities Committee

Terry Senger, Chair; Chad Oberson, Vice Chair; Leslie Besl, Member

Resolution to authorize the City Manager to apply for, accept and enter into a Water Pollution Control Loan Fund (WPCLF) agreement with the Ohio EPA and Ohio Water Development Authority for the financing of the construction of a new multi-purpose treatment facility at the City's Wastewater Treatment Plant.

Recommendation:

It is recommended that City Council authorize the City Manager to apply for, accept, and enter into a Water Pollution Control Loan Fund (WPCLF) agreement as administered by the Ohio Division of Environmental and Financial Assistance (DEFA) for the financing of the construction of a new multi-purpose treatment facility at the City's Wastewater Treatment Plant.

RESOLUTION NO. 14-20. APPROVED 7-0.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Terry Senger, Councilmember, 3rd Ward
SECONDER:	Dale Paullus, Councilmember, 2nd Ward
AYES:	Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Councilmember Senger presented the first reading of this ordinance.

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

RESULT: CARRIED [UNANIMOUS]
MOVER: Terry Senger, Councilmember, 3rd Ward
SECONDER: Tim Abbott, Council Member, 4th Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Finance & Budget Committee

Tim Abbott, Chair; Bill Woeste, Vice Chair; Chad Oberson, Member

Ordinance to amend Chapter 181, Income Tax, of Ordinance No. 166-84, the Codified Ordinances of Fairfield, Ohio effective January 1, 2021 for tax years 2021 and following.

Recommendation:

It is recommended that City Council adopt the changes to Section 181 - Income Tax, as submitted.

Councilmember Abbott presented the first reading of this ordinance.

RESULT: FIRST READING Next: 11/23/2020 7:00 PM

Ordinance to establish salaries and hourly rates for certain salaried and hourly employees of the City of Fairfield, Ohio and to authorize and limit the numbers and types of certain employees, to repeal Ordinance No. 25-20 and all amendments thereto and declaring an emergency.

Recommendation:

It is recommended that Council adopt this Ordinance with rules suspension so that the Ordinance will take effect in a timely manner.

ORDINANCE NO. 99-20. APPROVED 7-0.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Chad Oberson, Council Member at Large
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Councilmember Abbott presented the first reading of this ordinance.

RESULT: CARRIED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Dale Paullus, Councilmember, 2nd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Ordinance to amend Ordinance No. 119-19 entitled "An Ordinance to make estimated appropriations for the expenses and other expenditures of the City of Fairfield, Ohio, during a period beginning January 1, 2020, and ending December 31, 2020." - Supplemental Appropriations

Recommendation:

It is recommended that City Council authorize and direct the preparation of legislation amending the annual operating budget for 2020.

ORDINANCE NO. 100-20. APPROVED 7-0.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Chad Oberson, Council Member at Large
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Councilmember Abbott presented the first reading of this ordinance.

RESULT: CARRIED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Dale Paullus, Councilmember, 2nd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Ordinance to amend Ordinance No. 119-19 entitled “An Ordinance to make estimated appropriations for the expenses and other expenditures of the City of Fairfield, Ohio, during a period beginning January 1, 2020, and ending December 31, 2020.”

Recommendation:

It is recommended that City Council suspend the rules requiring a second and third reading of this Ordinance and adopt the appropriations listed above.

ORDINANCE NO. 101-20. APPROVED 7-0.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Terry Senger, Councilmember, 3rd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Councilmember Abbott presented the first reading of this ordinance.

RESULT: CARRIED [UNANIMOUS]
MOVER: Tim Abbott, Council Member, 4th Ward
SECONDER: Dale Paullus, Councilmember, 2nd Ward
AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Ordinance to amend Ordinance No. 119-19 entitled “An Ordinance to make estimated appropriations for the expenses and other expenditures of the City of Fairfield, Ohio, during a period beginning January 1, 2020, and ending December 31, 2020.”

Recommendation:

It is recommended that City Council suspend the rules requiring a second and third reading of this Ordinance and adopt the appropriations listed above.

ORDINANCE NO. 102-20. APPROVED 7-0.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Tim Abbott, Council Member, 4th Ward
SECONDER:	Dale Paullus, Councilmember, 2nd Ward
AYES:	Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Motion to Suspend Second and Third Readings

Councilmember Abbott presented the first reading of this ordinance.

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Tim Abbott, Council Member, 4th Ward
SECONDER:	Terry Senger, Councilmember, 3rd Ward
AYES:	Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Meeting Schedule

Clerk Wilson read the following meeting schedule:

- A. Monday, November 23 - Council-Manager Briefing, 6:00 PM; Regular Meeting 7:00 PM
- B. Monday, December 7 - Council-Manager Briefing, 6:00 PM; Regular Meeting 7:00 PM
- C. Monday, December 14 - Council-Manager Briefing, 6:00 PM; Regular Meeting 7:00 PM

Executive Session of Council (if needed)

Council recessed to Executive Session at 8:10 PM. Council returned to open session at 8:25 PM.

Councilmember Abbott, seconded by Councilmember Paullus, moved to amend the agenda to consider the recommendation of the fact finder in negotiations with the IAFF Local 4010 bargaining unit. Motion carried 7-0.

Councilmember Abbott, seconded by Councilmember Paullus, moved to reject the Fact Finding Report and Recommendation in 2019-MED-12-1324 City of Fairfield and International Association of Fire Fighters Local 4010, and directing the City Manager to submit the Employer Certification of Fact Finding Vote to SERB and the Representative of the IAFF bargaining unit. Motion carried 7-0.

SIMPLE MOTION NO. 18-20. APPROVED 7-0.

14. ADJOURNMENT

The Regular Meeting adjourned at 8:25 PM.

ATTEST:

Clerk of Council

Mayor's Approval

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Date Approved_____



2021 Annual Operating Budget

Scott W. Timmer, Director of Finance



Agenda

- Monday, October 26, 2020

- ✓ Budget Overview
- ✓ Municipal Court
- ✓ Revenue & Expenditures
- ✓ General Services
- ✓ Council / Mayor / Law
- ✓ City Manager's Office
- ✓ Development Services
- ✓ Finance

- Monday, November 9, 2020

- ✓ Police
- ✓ Fire
- ✓ Public Works
- ✓ Parks & Recreation
- ✓ Public Utilities

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

FAIRFIELD

POLICE DEPARTMENT

FAIRFIELD
OHIO

Police

• Funding Sources

✓ General Fund

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
100 (GENERAL FUND) - 310 (POLICE)	Personnel	11,880,088	67,294	0.57%	561,968	4.97%
	Other	905,700	8,950	1.00%	109,360	13.73%
100 (GENERAL FUND) - 316 (JUSTICE CENTER)	Personnel	-	-	0.00%	-	0.00%
	Other	844,896	(10,699)	-1.25%	54,301	6.87%
POLICE	Personnel	11,880,088	67,294	0.57%	561,968	4.97%
	Other	1,750,596	(1,749)	-0.10%	163,661	9.81%
		13,630,684	65,545	0.48%	725,629	5.59%

Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget

Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Police

- Funding Sources
 - ✓ Special Revenue Funds

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
211 (LAW ENFORCEMENT) - 310 (POLICE)	Other	27,000	(15,000)	-35.71%	(15,000)	-35.71%
213 (LAW ENFORCEMENT & EDU) - 310 (POLICE)	Other	30,000	(5,000)	-14.29%	(5,000)	-14.29%
215 (LOCAL LAW ENFORCE BLOCK) - 310 (POLICE)	Other	5,000	-	0.00%	-	0.00%

Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget

Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

FAIRFIELD

FIRE DEPARTMENT

Fire

- Funding Source
✓ Fire Levy Fund

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
203 (FIRE LEVY) - 320 (FIRE/EMS OPERATIONS)	Personnel	6,939,279	324,062	4.90%	324,062	4.90%
	Other	889,500	(102,300)	-10.31%	46,950	5.57%
		7,828,779	221,762	2.92%	371,012	4.97%

Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget

Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

FAIRFIELD

PUBLIC WORKS

Public Works

- Funding Source
 - ✓ General Fund
 - ✓ Special Revenue Funds
 - ✓ Internal Service Fund

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
PUBLIC WORKS	Personnel	3,937,331	(208,473)	-5.03%	54,209	1.40%
	Other	2,186,290	(95,750)	-4.20%	366,650	20.15%
		6,123,621	(304,223)	-4.73%	420,859	7.38%

Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget

Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget

Public Works – Administration & Construction Services

- Funding Source
 - ✓ General Fund
- Combined
 - ✓ 410-Public Works Administration
 - ✓ 411-Construction Services

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
100 (GENERAL FUND) - 410 (PUBLIC WORKS ADMIN & CONSTRUCTION SERVICES)	Personnel	790,534	(43,475)	-5.21%	10,084	1.29%
	Other	150,475	(10,500)	-6.52%	10,650	7.62%
		941,009	(53,975)	-5.42%	20,734	2.25%

Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget

Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget

Public Works – Municipal Building and Garage

- Funding Sources

- ✓ General Fund

- ✓ Internal Service Fund

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
100 (GENERAL FUND) - 412 (MUNICIPAL BUILDING)	Personnel	213,036	(116,300)	-35.31%	(70,282)	-24.81%
	Other	175,350	10,000	6.05%	19,500	12.51%
		388,386	(106,300)	-21.49%	(50,782)	-11.56%
705 (MUNICIPAL GARAGE SERVICES) - 430 (FLEET MANAGEMENT)	Personnel	682,959	30,481	4.67%	36,962	5.72%
	Other	421,925	(4,250)	-1.00%	4,000	0.96%
		1,104,884	26,231	2.43%	40,962	3.85%

Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget

Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget

Public Works – Streets

- Funding Sources
 - ✓ Special Revenue Funds

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
201 (STREET CONST, MAINT & REPAIR) - 420 (STREETS & TRANSPORTATION)	Personnel	1,768,914	(79,179)	-4.28%	77,445	4.58%
	Other	1,438,540	(91,000)	-5.95%	332,500	30.06%
202 (STATE HIGHWAY IMP) - 420 (STREETS & TRANSPORTATION)	Personnel	152,175	-	0.00%	-	0.00%
	Other	-	-	0.00%	-	0.00%
212 (MUNICIPAL MOTOR VEHICLE) - 420 (STREETS & TRANSPORTATION)	Personnel	329,713	-	0.00%	-	0.00%
	Other	-	-	0.00%	-	0.00%
		3,689,342	(170,179)	-4.41%	409,945	12.50%

Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget

Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget

FAIRFIELD

PARKS AND RECREATION

FAIRFIELD
OHIO

Parks & Recreation

- Funding Source
 - ✓ General Fund
 - ✓ Enterprise Fund(s)

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
PARKS & RECREATION	Personnel	3,143,775	(65,886)	-2.05%	214,239	7.31%
	Other	2,043,194	(99,026)	-4.62%	46,974	2.35%
		5,186,969	(164,912)	-3.08%	261,213	5.30%

Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget

Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget

Parks & Recreation

- Funding Source

- ✓ General Fund

Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget
Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
100 (GENERAL FUND) - 510 (PARKS & RECREATION ADM)	Personnel	821,721	(19,555)	-2.32%	12,889	1.59%
	Other	146,000	(17,500)	-10.70%	(1,750)	-1.18%
		967,721	(37,055)	-3.69%	11,139	1.16%
100 (GENERAL FUND) - 512 (PARKS MAINTENANCE OPERATIONS)	Personnel	903,732	19,231	2.17%	25,958	2.96%
	Other	391,500	(12,500)	-3.09%	(12,500)	-3.09%
		1,295,232	6,731	0.52%	13,458	1.05%
100 (GENERAL FUND) - 513 (MARSH PARK FISHING LAKE)	Personnel	35,385	(33,026)	-48.28%	(14,154)	-28.57%
	Other	41,400	(8,000)	-16.19%	3,500	9.23%
		76,785	(41,026)	-34.82%	(10,654)	-12.18%
100 (GENERAL FUND) - 530 (COMMUNITY ARTS CENTER)	Personnel	262,814	(1,340)	-0.51%	47,020	21.79%
	Other	527,575	(30,976)	-5.55%	(1,976)	-0.37%
		790,389	(32,316)	-3.93%	45,044	6.04%

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Parks & Recreation

- Funding Source

✓ Enterprise Fund(s)

*Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget
Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget*

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
640 (RECREATIONAL FACILITIES) - 511 (AQUATIC CENTER OPERATIONS)	Personnel	135,643	-	0.00%	82,565	155.55%
	Other	70,500	(10,500)	-12.96%	29,250	70.91%
		206,143	(10,500)	-4.85%	111,815	118.54%
640 (RECREATIONAL FACILITIES) - 515 (GOLF OPERATIONS)	Personnel	373,865	(223)	-0.06%	46,958	14.36%
	Other	324,169	(4,000)	-1.22%	26,000	8.72%
		698,034	(4,223)	-0.60%	72,958	11.67%
640 (RECREATIONAL FACILITIES) - 520 (GOLF MAINTENANCE)	Personnel	339,330	(19,178)	-5.35%	(4,690)	-1.36%
	Other	373,050	(3,050)	-0.81%	(3,050)	-0.81%
		712,380	(22,228)	-3.03%	(7,740)	-1.07%
641 (RECREATION ACTIVITY) - 510 (PARKS & RECREATION ADM)	Personnel	271,285	(11,795)	-4.17%	17,693	6.98%
	Other	169,000	(12,500)	-6.89%	7,500	4.64%
		440,285	(24,295)	-5.23%	25,193	6.07%

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

FAIRFIELD

PUBLIC UTILITIES

FAIRFIELD
OHIO

Public Utilities

- Funding Source
 - ✓ Enterprise Fund(s)

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
PUBLIC UTILITIES - Water Revenue Fund (Fund 601)	Personnel	2,371,504	(2,411)	-0.10%	12,089	0.51%
	Other	3,749,135	(160,105)	-4.10%	36,295	0.98%
		6,120,639	(162,516)	-2.59%	48,384	0.80%
PUBLIC UTILITIES - Sewer Revenue Fund (Fund 620)	Personnel	2,606,586	9,544	0.37%	24,044	0.93%
	Other	2,883,872	(35,262)	-1.21%	66,738	2.37%
		5,490,458	(25,718)	-0.47%	90,782	1.68%
PUBLIC UTILITIES	Personnel	4,978,090	7,133	0.14%	36,133	0.73%
	Other	6,633,007	(195,367)	-3.21%	103,033	1.58%
		11,611,097	(188,234)	-1.60%	139,166	1.21%

Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget

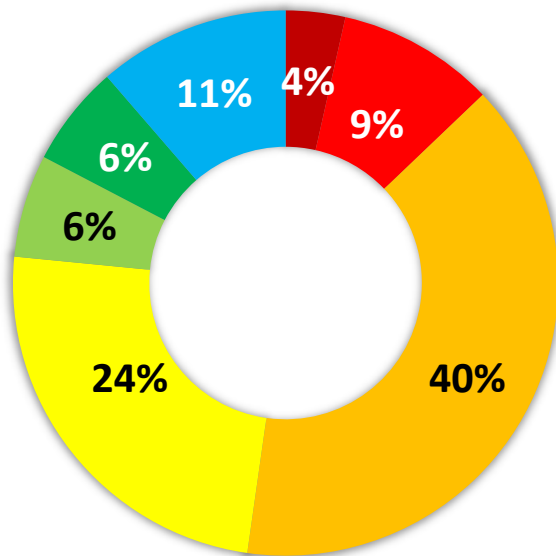
Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Public Utilities - Water

2021 Water Budget: No CIP

2021 Total Operating Expenses, without CIP \$5.7 M

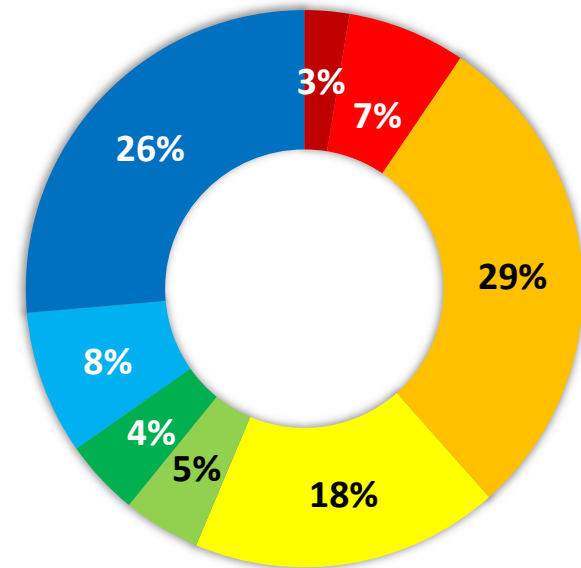


■ Utilities Admin ■ Water Supervision ■ Water Plant
■ Water Distribution ■ Utility Billing (Finance) ■ General Fund
■ Debt*

* From 2020-2024 Cash Flows

2021 Water Budget including CIP

2021 Total Operating Expenses, with CIP: \$7.8 M



■ Utilities Admin ■ Water Supervision ■ Water Plant
■ Water Distribution ■ Utility Billing (Finance) ■ General Fund
■ Debt* ■ CIP**

** From 2020-2024 CIP

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Public Utilities - Water

- Funding Source
 - ✓ Enterprise Fund(s)

*Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget
Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget*

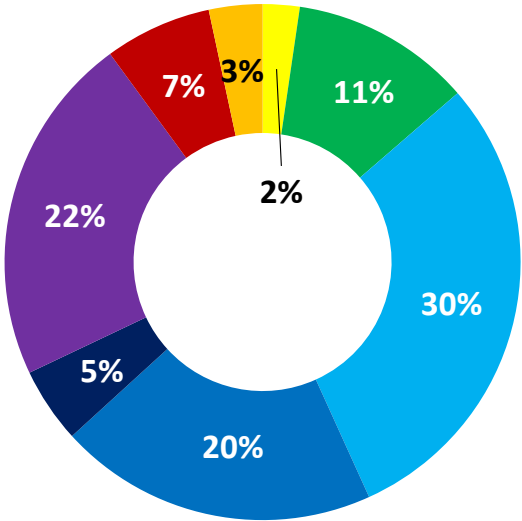
		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
601 (WATER REVENUE) - 610 (PUBLIC UTILITY ADMINISTRATION)	Personnel	93,659	(17,714)	-15.91%	(3,214)	-3.32%
	Other	108,750	(20,100)	-15.60%	(1,100)	-1.00%
601 (WATER REVENUE) - 611 (WATER SUPERVISION)	Personnel	365,102	(10,251)	-2.73%	(10,251)	-2.73%
	Other	516,645	11,245	2.22%	19,245	3.87%
601 (WATER REVENUE) - 612 (WATER PUMPING TREATMENT)	Personnel	990,848	(1,798)	-0.18%	(1,798)	-0.18%
	Other	1,274,800	(71,390)	-5.30%	46,810	3.81%
601 (WATER REVENUE) - 613 (WATER DISTRIBUTION & MAINT)	Personnel	921,895	27,352	3.06%	27,352	3.06%
	Other	476,440	(33,160)	-6.51%	18,040	3.94%
PUBLIC UTILITIES - Water Revenue Fund (Excluding Debt & Capital Transfer)	Personnel	2,371,504	(2,411)	-0.10%	12,089	0.51%
	Other	2,376,635	(113,405)	-4.55%	82,995	3.62%
		4,748,139	(115,816)	-2.38%	95,084	2.04%

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Public Utilities - Sewer

2021 Sewer Budget: No CIP

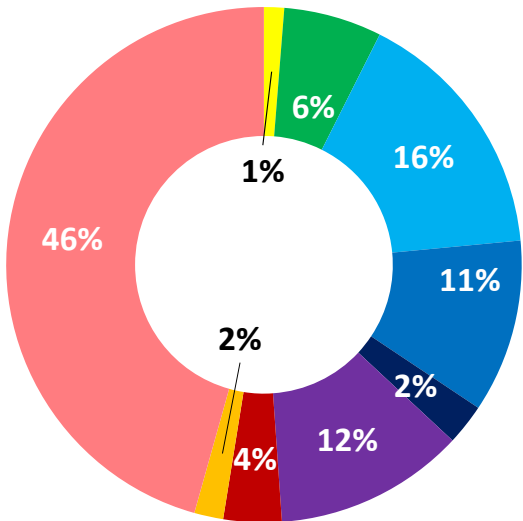
2021 Total Operating Expenses, without CIP: \$6.14 M



* From 2020-2024 Cash Flows

2021 Sewer Budget including CIP

2021 Total Operating Expenses, with CIP: \$11.3 M



** From 2020-2024 CIP

- Utilities Admin
- Sewer Supervision
- Sewer Plant
- Sewer Collections
- Utility Billing (Finance)
- BCWS Reimbursement
- General Fund
- Debt*

- Utilities Admin
- Sewer Supervision
- Sewer Plant
- Sewer Collections
- Utility Billing (Finance)
- BCWS Reimbursement
- General Fund
- Debt*
- CIP**

Public Utilities - Sewer

- Funding Source
 - ✓ Enterprise Fund(s)

*Inc / (Dec) Org AOB = Increase or Decrease from 2020 Original Annual Operating Budget
Inc / (Dec) from 6/2020 = Increase or Decrease from 2020 Amended 6/25/2020 Budget*

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
620 (SEWER REVENUE) - 610 (PUBLIC UTILITY ADMINISTRATION)	Personnel	93,659	(17,714)	-15.91%	(3,214)	-3.32%
	Other	48,100	(9,750)	-16.85%	(750)	-1.54%
620 (SEWER REVENUE) - 621 (SEWER SUPERVISION)	Personnel	502,645	15,821	3.25%	15,821	3.25%
	Other	604,470	21,500	3.69%	34,500	6.05%
620 (SEWER REVENUE) - 622 (SEWER PLANT)	Personnel	1,021,298	6,496	0.64%	6,496	0.64%
	Other	794,964	(16,500)	-2.03%	43,500	5.79%
620 (SEWER REVENUE) - 623 (SEWER COLLECTION & MAINT)	Personnel	988,984	4,941	0.50%	4,941	0.50%
	Other	239,338	(16,712)	-6.53%	3,288	1.39%
PUBLIC UTILITIES - Sewer Revenue Fund (Excluding Debt & Capital Transfer)	Personnel	2,606,586	9,544	0.37%	24,044	0.93%
	Other	1,686,872	(21,462)	-1.26%	80,538	5.01%
		4,293,458	(11,918)	-0.28%	104,582	2.50%

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Prioritization – General Fund (100)

- General Fund Revenue
 - ✓ September 2019 YTD: \$25,067,204
 - ✓ September 2020 YTD: \$25,057,505
 - Difference: **-\$9,699** or **-0.04%**
- 5-Year Revenue Growth
 - ✓ 2015: **3.56%**
 - ✓ 2016: **2.88%**
 - ✓ 2017: **4.43%**
 - ✓ 2018: **1.43%**
 - ✓ 2019: **5.12%**
- Revenue / Expenditure Comparison
 - ✓ September 2020 YTD Revenue: \$25,057,505
 - ✓ September 2020 YTD Expense: \$22,649,544
 - Surplus: **\$2,407,961**
- Budget Request(s)
 - ✓ 2020 Original: \$30,315,499
 - ✓ 2020 Amended: \$28,890,520
 - Reduced: **-\$1,424,979**
 - ✓ 2021 Request: \$29,734,553
 - Decrease from Original: **-\$580,946** or **-1.92%**
 - Increase from Amended: **\$844,033** or **2.92%**

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Prioritization – General Fund (100)

- Critical

- 1) Police Officer (2) - \$243,850 (Salary & Benefits)
- 2) Neighborhood Development Manager - \$101,691 (Salary & Benefits)
- 3) Zoning Inspector (PT) - \$8,075 (Wages)
- 4) Tax Analyst - \$95,190 (Salary & Benefits)
- ✓ Proposed Cost: \$448,806
- ✓ 2020 Original Value of Above Positions: \$433,218
 - Net Increase: \$15,588

- Important

- 1) Theatre Coordinator - \$73,478 (Salary & Benefits)
- 2) Clerk (Police Department) - \$81,616 (Salary & Benefits)
- 3) Communications Manager \$108,250 (Salary & Benefits)
- 4) Park Ranger (PT) - \$47,094 (Wages)
- ✓ Proposed Cost: \$310,438
- ✓ 2020 Original Value of Above Positions: \$318,877
 - Net Decrease: \$8,439

Prioritization – Other Funds

- Critical

- 1) Aquatic Center Operations - \$111,815 (Fund 640-Recreational Facilities)
 - 2020 Original: \$216,643 | 2020 Amended: \$94,328
 - 2021 Proposed: \$206,143
- 2) Recreation Activities Program - \$25,193 (Fund 641-Recreation Activities)
 - 2020 Original: \$464,580 | 2020 Amended: \$415,093
 - 2021 Proposed: \$440,285

Greater Ohio Policy Center Refund Calculation

How much does Fairfield stand to lose by repealing Section 29 of HB 197

Total City Withholding in 2019:	\$25,053,223
% of workforce that resides outside the City*:	54.22%
% of workforce now working at home**:	30.00%

Potential Decrease in Revenue: -\$4,075,157

How much does Fairfield stand to gain by repealing Section 29 of HB 197

Average median household income of big 6 residents**:	\$35,987
Number of residents that work outside the City limits*:	18,247
Estimated wages of residents working outside the City limits:	\$656,654,789
% of workforce now working at home**:	30.00%
Estimated Wages applicable to withholding:	\$196,996,437
City of Fairfield Income Tax Rate:	1.50%

Potential Increase in Revenue: \$2,954,947

Potential Net Effect of repealing Section 29 of HB 197 **-\$1,120,210**

* Source Fairfield Comprehensive Plan

** Source Greater Ohio Policy Center

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Healthcare

- Butler Health Plan Transition

- ✓ Fund 702 – Employee Benefits

- 214000 – Hospitalization: Includes the cost of healthcare (premium + HSA) for all full-time employees of the City of Fairfield
 - 2020 Original Budget: \$5,200,000
 - 2021 Proposed Budget: \$4,800,000
 - Estimated Premium+ HSA Savings: \$400,000

- ✓ Goal: Sustainability

- Butler Health Plan

Table 45

Average Total Monthly Premium Cost By Consortium Membership		
	Consortium Member	Consort Non-Mem
Single	706.39	709
Family	1,828.34	1,924
Number of plans (n)	1,251	

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

PRESENTATION AND PUBLIC DISCLOSURE - CONTRACT TO ADD THE CITY OF FAIRFIELD AS A MEMBER OF BUTLER HEALTH PLAN.

1. Proposed Contract –Agreement to add the City of Fairfield, Ohio as a Member of the Butler Health Plan, Southwest Division of OHI (Optimal Health Initiatives Consortium).

Permits all employees of the City to join beginning January 1, 2021 subject to collective bargaining. AFSCME members and non-bargaining employees will join BHP effective January 1, 2021.

2. Statement of representations, possible savings and losses and potential liability.

Offer Letter June 22, 2020

Offer Letter June 26, 2020

Financial Comparison prepared by Finance Director Timmer

Summaries of Plan Options

Representations of BHP – materials provided by BHP

Presentation to City of Fairfield October 14, 2020

www.bhpoptimalhealth.com

About Us

Wellness Information

Butler Advantage

Risk/Potential Liability – City is not liable for amounts in excess of amounts payable pursuant to the contract.

Contract Provisions

Transfer of Funds to BHP Reserves

Payment of Premiums and increases as determined by BHP

Premium Spread - 7%. Review after three years.

Transfer of Risk to 14,000 covered lives under BHP.

**AGREEMENT TO ADD THE CITY OF FAIRFIELD, OHIO
AS A MEMBER OF BUTLER HEALTH PLAN,
SOUTHWEST DIVISION OF OHI**

This Agreement is entered into by and between Optimal Health Initiatives Consortium (hereinafter referred to as "OHI"), Butler Health Plan, Southwest Division of OHI (hereinafter referred to as "BHP"), and the City of Fairfield, Ohio (hereinafter referred to as the "City").

WHEREAS, OHI is a consortium of political subdivisions that maintains jointly administered arrangements as permitted by and provided under Section 9.833 of the Ohio Revised Code which provide sickness, accident and other benefits for participating members and their employees and dependents; and

WHEREAS, BHP is a controlling Division of OHI, established by the Amended and Restated Agreement of OHI, the corresponding OHI By-Laws and the Trust established by OHI (such Agreement, By-Laws, and Trust as amended and/or as may be amended from time to time, being hereinafter referred to as the "OHI Documents"); and

WHEREAS, the City is an Ohio Municipal Corporation and a political subdivision, organized and operating under the laws of the State of Ohio; and

WHEREAS, the City, after careful review and analysis, has determined that it would be in the best interest of the City and its employees for the City to become a member of OHI, and more particularly a member of BHP; and

WHEREAS, the Executive Board of Trustees of OHI and the board of trustees of BHP, after careful review and analysis, have determined that the inclusion of the City within BHP would be in the best interest of OHI, BHP, and BHP's members; and

WHEREAS, the parties to this Agreement have agreed upon appropriate terms and conditions under which the City may become a member of OHI and BHP; and

WHEREAS, both parties have authorized their representatives to sign this document in order to memorialize the terms of their agreement;

NOW, THEREFORE, in consideration of the mutual promises and considerations set forth herein, the parties hereto agree as follows:

- I. **The City Resolution.** The City represents and warrants that it has duly adopted a proper, binding resolution in an open meeting complying with all applicable requirements of law whereby it:
 - A. Agrees that it will join OHI as a member, and more particularly a member of BHP, and that its benefits as such a member shall be governed by this Agreement and the

OHI Documents and the By-Laws of BHP (hereinafter referred to as the “BHP By-Laws”);

- B. Agrees it will comply fully with the terms of this Agreement;
- C. Agrees it will comply fully with the terms of the OHI Documents and the By-Laws of BHP (as they have been, and may be, amended);
- D. Agrees it shall pay all applicable OHI and BHP premiums, as provided in this Agreement and the OHI Documents and the BHP By-Laws; and
- E. Authorizes:
 - 1. Execution of this Agreement; and
 - 2. Execution of any other documents reasonably required in order to fully effectuate the intent of this Agreement.

II. **OHI Resolution.** OHI represents and warrants that it has duly adopted a proper, binding resolution in a meeting complying with all applicable requirements of law whereby it:

- A. Approves the City as a Member of OHI in BHP; and
- B. Authorizes the Executive Board of OHI, on behalf of OHI, to:
 - 1. Execute the Agreement; and
 - 2. Execute any other documents reasonably required in order to fully effectuate the intent of this Agreement.
- C. Agrees that the OHI Documents and the BHP By-Laws contain, as applicable and as required, the fiscal requirements and best practices set out in ORC Section 9.833, and that OHI and BHP comply with such requirements and practices.

III. **Participation as OHI Member.** As of January 1, 2021, (hereinafter the “Effective Date”), the City will, subject to the terms of this Agreement:

- A. Be considered a Member of OHI as a member, and more particularly a member of BHP, within the meaning of the OHI Documents and the BHP By-Laws, as amended and may be amended from time to time;
- B. Be subject to all of the requirements of the OHI Documents and the BHP By-Laws, and all of the responsibilities of a Member, as applicable thereunder; and
- C. Participate (and have its employees participate, as provided herein) in the medical and dental plans offered by BHP, as such plans currently exist or may hereafter be amended.

- IV. **Premiums.** The City and its employee-participants will, as of the Effective Date, pay one hundred seven (107%) percent of the plan rates for medical plans and 100% of the plan rates for dental plans available to BHP participants, which plan rates are set on an annual basis and according to the BHP By-laws, and with any changes to the plan rates effective on the first day of January. Prior to January 1, 2024, BHP will complete a review of claims of employee-participants of City to determine if the “spread” provided by the one hundred seven (107%) percent medical plan rate should be increased or decreased to reflect that actual cost of medical benefits of the City employee-participants as compared to average claims of all other BHP participants. BHP shall advise the City, in writing, of any revision to the spread for the medical plan rates to be applied to the City and its employee participants, which revision shall be effective January 1, 2024.
- V. **Cut-over from the City’s Benefit Plans to BHP Plans.** Commencing as of January 1, 2021, the City’s employees will be eligible for coverage under the terms of the plans offered by BHP. The date on which the City employee terminates coverage under the City’s existing medical and dental benefit plans and is enrolled under the plans offered by BHP shall be that participant’s Cut-over Date. City employees that do not terminate coverage under the City’s existing medical and dental benefit plans and enroll under the plans offered by BHP by or before December 31, 2023 shall not be eligible to enroll under the plans offered by BHP according to the terms of this Agreement.
- A. The City’s Responsibility. The City agrees that neither OHI nor BHP will have any responsibility, financial, administrative or otherwise, for claims incurred by a City participant prior to that participant’s Cut-over Date.
 - B. OHI and BHP. With respect to each City participant enrolled in the benefit plans offered by BHP, BHP will assume responsibility for covered claims incurred on and after that participant’s Cut-over Date and through the date that participant’s coverage under the benefit plans terminates.
 - C. Benefit Period Deductibles and Participant Responsibilities. The City acknowledges that the Benefit Period for plans offered by BHP is one calendar year, January 1 – December 31, and that City participants enrolling in the benefit plans offered by BHP will not carry over accruals towards Benefit Period deductibles or out-of-pocket maximums, or other participant-related responsibilities regarding benefits, from any City plan to the plans offered by BHP.
- VI. **Contribution to OHI.** The City will contribute One Million Five Hundred Thousand and 00/100 (\$1,500,000.00) Dollars to the Trust Agreement for the Optimal Health Initiatives Consortium. Such contribution (hereinafter referred to as the “Required Amount”) shall be considered by OHI as a contribution to the Fund (as defined by the Trust) by BHP and administered pursuant to Article 3.2 of the Trust. BHP shall allocate the contribution between BHP’s Net Trust Equity and Maximum Claim Liability Reserve as BHP determines in its sole discretion. No additional contribution shall be required upon the City’s participation in other benefit plans offered by BHP. The Required Amount shall be paid by the City according to the following payment schedule:

- At least one-third of the total no later than January 1, 2021;
- One-third of the total no later than January 1, 2022 and
- The remaining balance no later than January 1, 2023.

VII. **The City's Stop Loss Claims.** The City warrants and represents to OHI and BHP that it has furnished to BHP's stop loss carrier all information requested related to possible future stop loss claims. The City acknowledges and agrees to supplement and update such information upon OHI and BHP's request to facilitate the staggered cut-over dates of participants pursuant to Article V. The City will assume full financial responsibility for any claims paid by OHI or BHP to the extent that OHI or BHP are unable to obtain stop loss reimbursement as a result of any breach by the City of the foregoing.

VIII. **Minimum Three-Year Membership; Termination.**

- A. To the extent there is any conflict between the terms of this Article VIII and the terms of the OHI Documents or the BHP By-laws, the terms of this Article VIII shall control.
- B. The City and OHI and BHP agree that the City shall continue as a member of BHP for at least three (3) years after the Effective Date (the "Initial Term"). Unless otherwise terminated pursuant to the OHI Documents and the BHP By-laws, City's membership in OHI and BHP shall continue from year to year after the Initial Term. The terms of the OHI Documents and the BHP By-Laws regarding termination for non-payment of any required contribution shall be applicable in the event the City:
 1. terminates it membership in OHI and BHP on its own accord;
 2. fails to meet the requirements of section VI; or
 3. fails substantially to comply with any of the requirements of this Agreement.
- C. In the event that the City terminates its membership in OHI and BHP on its own accord within the Initial Term, the City agrees that the City shall be required, within ninety days of the date of termination:
 1. to submit payment in full of any balance due on the Required Amount; and
 2. to reimburse BHP for any deficit created by the City's claim loss ratio between the Effective Date and the date of termination, as well as BHP's expenses reasonably related to the City's membership in OHI and BHP.
- D. Should OHI terminate the City's membership in OHI and BHP prior to the end of the Initial Term for any reason other than breach of the terms of this Agreement, the OHI Documents, or the BHP By-Laws, the requirements outlined in C(1) and C(2) of this Article VIII shall not apply.
- E. Unless otherwise provided for in, or modified by, this Agreement, termination of the City's membership in OHI and BHP shall be governed by the terms of the OHI Documents and the BHP By-laws.

IX. **Spousal Eligibility Policies.** The City shall adopt, implement, and update policies, or require the City to adopt, implement, and update policies that are consistent with BHP's spousal eligibility policies now in effect and as may be amended from time. As of the date

of this Agreement, BHP's spousal eligibility policies provide that spouses who have access to an employer-sponsored medical plan or retiree group medical plan must take that coverage on an individual basis as primary insurance in order to be covered with BHP as a secondary insurance. In order for a spouse to enroll with BHP for primary medical coverage, he/she must:

- have access to BHP's plans through his/her employer;
- have **no** access to an employer-sponsored medical plan or retiree medical plan; **or**
- have access to an employer-sponsored medical plan or retiree medical plan but is required to pay more than fifty-five (55%) percent of the premium for coverage.

- X. **Non-Assignability.** Neither this Agreement, nor the rights and duties stated herein, shall be assigned by either party without the written consent of the other party.
- XI. **Entire Agreement.** This Agreement contains the entire agreement between the parties concerning the subject matter hereof, and no representation or agreements, oral or otherwise, between the parties not embodied herein or attached hereto shall be of force or effect with respect to the subject matter hereof. It is recognized by the parties, however, that during and after the implementation of this Agreement, other documents such as the OHI Documents and the BHP By-Laws govern the contractual relationship among the members of BHP.
- XII. **Modification.** Any additions or amendments to this Agreement shall be of no force and effect unless made in writing and signed by both of the parties hereto.
- XIII. **Waiver.** The waiver by either party of a breach or violation of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach of that provision or any other provision. The failure to exercise any right hereunder shall not operate as a waiver of such right. All rights and remedies provided for in this Agreement are cumulative.
- XIV. **Third-Party Beneficiary.** This Agreement is not intended to create, nor shall it be deemed to create, any third-party beneficiary rights in participants, whose rights are determined solely by the terms of the plans, the OHI Documents and the BHP By-Laws, nor in any prospective participants or other third parties.
- XV. **Dispute Resolution.** In the event of any dispute, claim, question or disagreement arising from, or relating to, this Agreement or breach thereof, the parties shall use their best efforts to settle such dispute, claim, question or disagreement. To this effect, they shall consult and negotiate with each other, in good faith and, recognizing their mutual interests, attempt to reach a just and equitable solution satisfactory to both parties.

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have executed this Agreement.

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

The City of Fairfield, Ohio

By: _____
Mark T. Wendling, City Manager

Date: _____

APPROVED AS TO FORM:

John H. Clemmons, Law Director,
City of Fairfield, Ohio

CERTIFICATE

The undersigned, Finance Director of the City of Fairfield, Ohio, hereby certifies that funds to cover payment for the services embodied in this Agreement are presently available or in the process of collection and that Council has appropriated money for this purpose, and it remains unencumbered.

Scott Timmer Finance Director,
City of Fairfield, Ohio

Optimal Health Initiatives Consortium

By: _____
Board Chairperson

Date: _____

By: _____
Board Secretary

Date: _____

Butler Health Plan, Southwest Division of OHI

By: _____
Board Chairperson

Date: _____

By: _____
Board Secretary

Date: _____

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

June 22, 2020

Mark Wendling
City Manager, City of Fairfield
5350 Pleasant Avenue
Fairfield, OH 45014

Dear Mark:

The Board of the Trustees of the Butler Health Plan is pleased to offer the City of Fairfield entrance into Butler Health Plan medical and dental plans effective January 1, 2021. Key provisions of the offer include:

- The actuary estimates a three year savings to the City of Fairfield of \$ 3.3 million; from which the buy-in amount is \$ 1,500,000. This nets a three year savings of \$ 1,800,000. (Please see graph illustration on page 2.)
- To account for different demographics, the City of Fairfield premiums rates will be 7% higher than BHP Cincinnati/Butler County rates. Rate increases (or decreases) will be the same percentage as BHP rates for a three year period. (If BHP takes a 4% rate increase, the City of Fairfield will also have a 4% increase.) This “spread” will be reevaluated at the end of the three years.
- This offer assumes that all bargaining groups (except police officers) will join Butler Health Plan 1/1/2021. The offer will allow the police to move to BHP no later than 1/1/2022.
- Participation in the Benefit Information Committee, Wellness Committee and Benefit Representative meetings.
- Members covered by Butler Health Plan through the City of Fairfield will have full access to three health and wellness centers in Hamilton, Sharonville and Beavercreek.

We are excited to expand our footprint to include other public employers into the BHP-Community. Specifically, we are delighted to partner with the City of Fairfield.

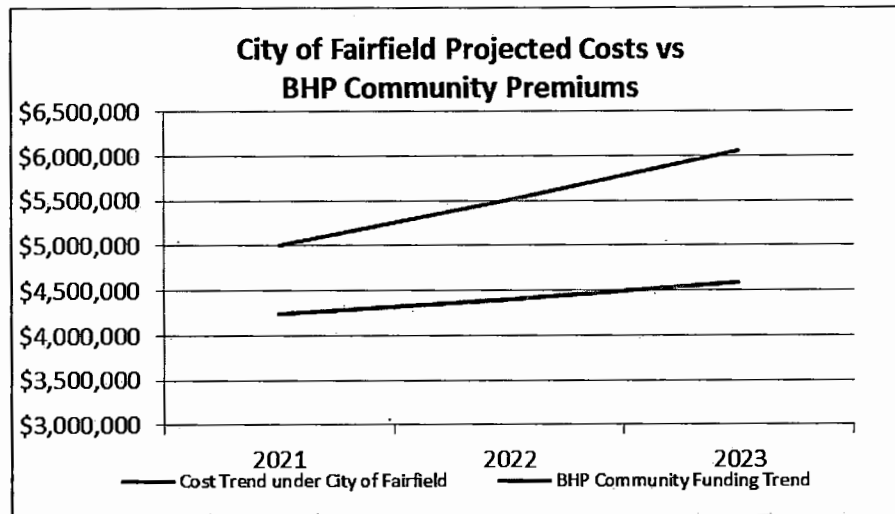
Sincerely,

Stephanie Hearn
Executive Director

C: Michelle Barns
Nick Dattilo
Elaine Shafley
Beth Weber

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Total Cost/Savings City of Fairfield				
	2021	2022	2023	Total
City of Fairfield (Current)				
Premiums*	\$5,004,264	\$5,504,690	\$6,055,159	\$16,564,113
BHP Community Premiums	\$4,237,116	\$4,406,601	\$4,582,865	\$13,226,581
Premium Difference Subtotal	\$767,148	\$1,098,090	\$1,472,295	\$3,337,532
Buy-in	\$503,075	\$503,075	\$503,075	\$1,509,224
Total Savings	\$264,073	\$595,015	\$969,220	\$1,828,308



* The projected savings are based on an independent actuarial assessment of medical claims, fixed costs, and large claimants. It was determined that while the City of Fairfield has not taken a rate increase for the last two cycles this is not sustainable moving forward. Actual claims and fixed costs for the last two rating cycles have increased 10-11%. The current cost trajectory is expected to continue in the range of 8-12%; therefore, a 10% average was used. Similar, BHP has enjoyed 0-2% rate increases the last two years. However, the claims and fixed costs for BHP are not projected to materially increase due to the management of BHP, ability to control costs through contract negotiations and managing chronic conditions at the Butler Advantage Clinics. As a result, a 4% premium increase was used to project BHP premiums.

June 26, 2020

To: City of Fairfield Administrative Team
From: Stephanie Hearn and Elaine Shafley
CC: Marsh & McLennan Agency

Thank you for meeting with us yesterday! We look forward to partnering with the City of Fairfield and Marsh to tie down best strategic options for entering the Butler Health Plan.

Based on the conversations and brain storming session, it seemed the easiest next step was to confirm if the BHP Stop Loss carrier will extend the window for your FOP entry from 1/1/2022 to 12/31/2023. The 2022 timeline was initially set based on our misunderstanding for when the FOP bargained agreement expired.

The carrier has confirmed the window can be extended to 12/31/2023. They make no assurances for future lasers that BHP may need to absorb with the City of Fairfield population. BHP assumes the laser risk and not the City. We also confirmed the offer does not include the City's run-off claims nor stop loss protection of those claims. Our liability for the City claims begin with incurred dates 1/1/2021 and after.

What this means to the current offer:

- The offer is inclusive of the FOP for the three (3) year entry period. The FOP may join at any time between January 1, 2021 – December 31, 2023.
- City populations enrolling 1/1/2021 are NOT affected by the FOP enrollment timeline.
- If the FOP does not join until later, the City will only pay premium on the enrollment count that transitions to BHP.

- The \$1,500,000 reserve vesting/contribution (buy-in) includes the FOP count and can be split into three (3) equal payments or expedited at your discretion.
 - A revised offer to extract the FOP would require a new calculation based on current reserves that are growing (the buy-in could increase).
 - The BHP Board could also choose to not lock in the reserve contribution, waiting for a calculation closer to the effective date. With stay at home orders and member hesitation to use provider services, we expect reserves to continue to grow.
 - The contribution calculation already affords the City access to additional reserves not included in the calculation (e.g. IBNR reserves required by ORC 9.833).

It is in the City's interest to not have us reconsider the reserve contribution.

- We did raise the question in our meeting if the FOP could transition sooner using an HRA or HSA to make them whole until the contract expires. I apologize if I overstepped into bargaining strategy. Sometimes I ask too many questions. We like HRA tooling since it allows the unused employer contributions to be under employer control and/or ownership. However, we have schools that also prefer HSA's to encourage employee contributions. BHP does not provide participating employers with HRA or HSA vendor options at this time. The employers prefer to handle locally.

Although we believe we have resolved the FOP transition with the extended window; if the City would like BHP to revisit the offer extracting the FOP population, the actuary will need to have time to assess their data needs and we will need to take it back to the BHP Board for approval at their August 28th Board meeting. The extraction will include an update to the reserve contribution (buy-in) and may have no impact on the 7% rate adjustment included in the offer. Other groups, also of a differing dynamic than the core BHP membership, have had higher rate adjustments as John pointed out.

- We also learned from the meeting that the City could use their own \$3,500,000 reserves to buy-down the October budget increase and remain a stand-alone Self-Funded plan. We did not discuss how long the buy-down could sustain; or that the \$3,500,000 could be used to pay for run-off and moving the FOP sooner; or banking the money elsewhere. That seems more of an internal discussion than with our team. Please let us know if you want further conversation.
- We extend an open invitation to tour the Butler Advantage Health Center(s). Others have found this to be a helpful means for communicating the value of the Butler Health Plan.

We believe we have covered the topics in our meeting yesterday and the needed follow up on our end. Please advise if we missed something. We look forward to your direction on next steps.

Current Funding Structure

Plan Type	Monthly Premium Cost			Annual Premium Cost			Non-Premium
	Total Cost	Employee Share	Employer Share	Total Cost	Employee Share	Employer Share	Per Employee HSA Cost
HDHP - E+DEPENDENTS	1,125.58	191.35	934.23	13,506.96	2,296.18	11,210.78	\$ 3,600.00
HDHP - E+SPOUSE	1,184.82	201.42	983.40	14,217.84	2,417.03	11,800.81	\$ 3,600.00
HDHP - FAMILY	1,895.71	322.27	1,573.44	22,748.52	3,867.25	18,881.27	\$ 3,600.00
HDHP - SINGLE	592.42	100.71	491.71	7,109.04	1,208.54	5,900.50	\$ 1,800.00
TRADITIONAL - E+DEPENDENTS	1,784.74	536.15	1,248.59	21,416.88	6,433.80	14,983.08	
TRADITIONAL - E+SPOUSE	1,878.67	580.74	1,297.93	22,544.04	6,968.85	15,575.19	
TRADITIONAL - FAMILY	3,005.86	1,103.20	1,902.66	36,070.32	13,238.41	22,831.91	
TRADITIONAL - SINGLE	939.32	288.64	650.68	11,271.84	3,463.73	7,808.11	

Onboard Costs

Plan Type	# of Emp	Premium	Non-Premium	Total Premium + Non-Premium Onboard		
		Total Premium Onboard	Employer HSA Onboard	Total Onboard Cost	Total Employee Cost	Total Employer Cost
HDHP - E+DEPENDENTS	26	351,180.96	93,600.00	444,780.96	59,700.76	385,080.20
HDHP - E+SPOUSE	51	725,109.84	183,600.00	908,709.84	123,268.67	785,441.17
HDHP - FAMILY	131	2,980,056.12	471,600.00	3,451,656.12	506,609.54	2,945,046.58
HDHP - SINGLE	57	405,215.28	102,600.00	507,815.28	68,886.60	438,928.68
TOTAL HDHP	265	4,461,562.20	851,400.00	5,312,962.20	758,465.57	4,554,496.63
TRADITIONAL - E+DEPENDENTS	-	-		-	-	-
TRADITIONAL - E+SPOUSE	1	22,544.04		22,544.04	6,968.85	15,575.19
TRADITIONAL - FAMILY	-	-		-	-	-
TRADITIONAL - SINGLE	4	45,087.36		45,087.36	13,854.93	31,232.43
TOTAL NON-HDHP	5	67,631.40		67,631.40	20,823.78	46,807.62
GRAND TOTAL	270	4,529,193.60	851,400.00	5,380,593.60	779,289.36	4,601,304.24

BHP Funding Structure

Plan Type	Monthly Premium Cost			Annual Premium Cost			Non-Premium
	Total Cost	Employee Share	Employer Share	Total Cost	Employee Share	Employer Share	Per Employee HSA Cost
HDHP - FAMILY	1,492.00	253.64	1,238.36	17,904.00	3,043.68	14,860.32	\$ 1,800.00
HDHP - SINGLE	579.00	98.43	480.57	6,948.00	1,181.16	5,766.84	\$ 700.00
TRADITIONAL - FAMILY	1,695.00	288.15	1,406.85	20,340.00	3,457.80	16,882.20	
TRADITIONAL - SINGLE	658.00	111.86	546.14	7,896.00	1,342.32	6,553.68	

Onboard Costs

Plan Type	# of Emp	Premium	Non-Premium	Total Premium + Non-Premium Onboard		
		Total Premium Onboard	Employer HSA Onboard	Total Onboard Cost	Total Employee Cost	Total Employer Cost
HDHP - FAMILY	208	3,724,032.00	374,400.00	4,098,432.00	633,085.44	3,465,346.56
HDHP - SINGLE	57	396,036.00	39,900.00	435,936.00	67,326.12	368,609.88
TOTAL HDHP	265	4,120,068.00	414,300.00	4,534,368.00	700,411.56	3,833,956.44
TRADITIONAL - FAMILY	1	20,340.00		20,340.00	3,457.80	16,882.20
TRADITIONAL - SINGLE	4	31,584.00		31,584.00	5,369.28	26,214.72
TOTAL NON-HDHP	5	51,924.00		51,924.00	8,827.08	43,096.92
GRAND TOTAL	270	4,171,992.00	414,300.00	4,586,292.00	709,238.64	3,877,053.36

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Summary of In-Network Medical Plan Options 2020

Anthem BlueCross BlueShield Search for in-network Anthem Blue Access providers at www.anthem.com	PPO	HDHP	MVP ***
Medical			
Preventive Care	Preventive services covered 100% for all plans		
Annual Deductible* <i>This is the dollar amount you must pay first in a year before the plans begin paying specified benefits.</i>	\$650 /person \$1,300 /family You do not have to meet the deductible before copays apply.	\$2,800 /person \$5,600 /family You must meet the deductible before prescription copays apply	\$6,900 /person \$13,800 /family
Annual Maximum Out-of-Pocket <i>Includes deductibles and copays. This is the most you will pay toward your in-network medical and prescription expenses.</i>	\$2,650 /person \$5,300 /family	\$5,000 /person \$10,000 /family	\$6,900 /person \$13,800 /family
Doctor Office Visit <i>Primary care includes family practice, internist, pediatrician, OB/GYN, mental health and chiropractor.</i>	\$30 for primary care \$50 for specialist	Ded, then Plan pays 80%	Ded, then Plan pays 100%
Urgent Care	\$40 copay	Ded, then Plan pays 80%	Ded, then Plan pays 100%
Emergency Room	\$200 copay (waived if admitted)	Ded, then Plan pays 80%	Ded, then Plan pays 100%
Inpatient and Outpatient Services	Ded, then Plan pays 80%	Ded, then Plan pays 80%	Ded, then Plan pays 100%
Prescription Drugs **	Deductible does not apply	After deductible is reached	After deductible is reached
Retail Up to a 30-Day Prescriptions	\$15 generic \$35 preferred brand	\$15 generic \$35 preferred brand	Ded, then Plan pays 100%
Express Scripts Prime Pharmacy Network	Nationwide network which includes CVS, Kroger, Meijer, Target, Walmart and more.		
Mail Order or Smart90 Up to 90-Day Prescriptions	\$35 generic \$85 preferred brand	\$35 generic \$85 preferred brand	Ded, then Plan pays 100%
Express Scripts Home Delivery or Smart90 Standard Pharmacy Network	Long-term maintenance medication up to 90-day supply filled either through Express Scripts Home Delivery or a Smart90 Standard retail pharmacy which includes Kroger, Meijer, Walmart and more.		
Specialty Up to 30-Day Prescriptions	\$75	\$75	Ded, then Plan pays 100%

Footnotes:

* A Wellness Credit of \$150 may be applied toward the deductible for employees and spouses who participate in the Health Evaluation.

** Butler Health Plan covers only generic and preferred formulary brand-name drugs. Non-preferred drugs are not covered. You will pay the full cost for these drugs.

*** Certain exclusions apply. Review list on page 4.

This chart is a summary of in-network benefits for comparison purposes. Refer to the most recent Benefit Booklet for complete description of Plan benefits.

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Summary of Prescription Plan Options 2020

	PPO	HDHP	MVP
Prescription Drugs	Deductible does not apply	After deductible is reached	After deductible is reached
Retail Up to a 30-Day Prescriptions	\$15 generic \$35 preferred brand	\$15 generic \$35 preferred brand	Ded, then Plan pays 100%
Express Scripts Prime Pharmacy Network	Nationwide network which includes CVS, Kroger, Meijer, Target, Walmart and more.		
Mail Order or Smart90 Up to 90-Day Prescriptions	\$35 generic \$85 preferred brand	\$35 generic \$85 preferred brand	Ded, then Plan pays 100%
Express Scripts Home Delivery or Smart90 Standard Pharmacy Network	Long-term maintenance medication up to 90-day supply filled either through Express Scripts Home Delivery or a Smart90 Standard retail pharmacy which includes Kroger, Meijer, Walmart and more.		
Specialty Up to 30-Day Prescriptions	\$75	\$75	Ded, then Plan pays 100%

For additional information about your Prescription Drug benefits, please contact Express Scripts at 1-866-275-0044 or online at www.express-scripts.com.

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Dental Plan Options 2020



- You have access to two nationwide networks of participating dentists: Delta Dental PPOSM and Delta Dental Premier[®]. You may use both networks in all dental plan options.
- Your out-of-pocket costs will likely be lower if you use a Delta Dental PPO provider. Based on the fee schedule, it is generally lower than the maximum approved in the Delta Dental Premier networks. You are responsible for the deductible and coinsurance; no balance billing by your dentist for the Delta discount.
- If you choose to see a non-participating provider, your benefits remain the same. There is no penalty for using an out-of-network provider, but you may be balanced billed for amounts in excess of usual and customary. Delta Dental will send you a check for covered services and you are responsible for paying the provider.

Participating "Delta Dental PPO" and "Delta Dental Premier" dentists can be found at www.deltadentaloh.com/bhp or call (800) 524-0149.

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Summary of Dental Plan Options			
	Basic	Standard	Premium
Dental Networks <u>Delta Dental Provider Search</u>	Delta Dental PPO Network Delta Dental Premier Network		
Annual Deductible	\$75 /person \$150 /family	\$50 /person \$100 /family	\$25 /person \$50 /family
Annual Maximum Benefit	\$1,000 /person	\$1,500 /person	\$2,500 /person
Lifetime Maximum Benefit Orthodontia	Not Covered	\$1,500 /person	\$1,800 /person
Preventative	80% Covered Deductible Waived	100% Covered Deductible Waived	100% Covered Deductible Waived
Basic Care	Covered at 80%	Covered at 80%	Covered at 80%
Major Care	Covered at 50%	Covered at 50%	Covered at 60%
Orthodontia Care	Not Covered	60%	60%
Adult Orthodontics	Not Covered	Yes	Yes
Sealants	Covered to age 16	Covered to age 16	Covered to age 16



**BUTLER
Health
PLAN**
SW Division of OH!

Presentation to City of Fairfield

October 14, 2020 Stephanie Hearn, Executive Director

1



**BUTLER
Health
PLAN**
SW Division of OH!

- Who is Butler Health Plan ?
- Healthcare Trends
- Advantages of Butler Health Plan ?
 - Higher Purchasing Power
 - Shared Risk and Rewards
 - Employee Engagement
 - Free Healthcare!
 - Savings to Employee and District

2

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)



- ❑ The Butler Health Plan is a not-for-profit health plan, currently self-funding medical and dental coverage for the benefit of 14 Employers.
- ❑ Our mission is to provide employees and their families the most competitive and cost effective benefits possible.
- ❑ As a self-funded trust, the member groups have owned and operated these benefit plans for over 35 years.

3

3

Enrollment



- ❑ Employees 6,000
- ❑ Covered Lives 14,000



4

4

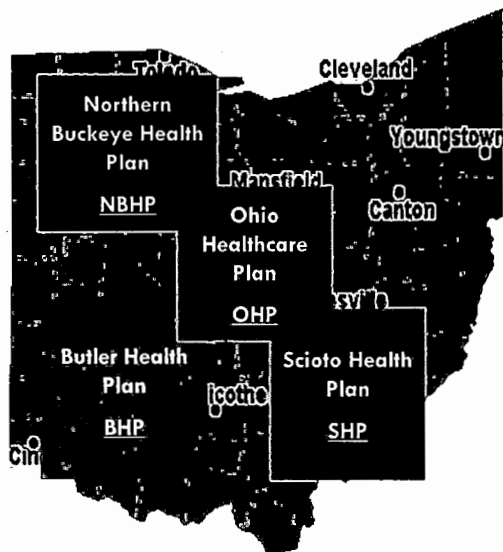
Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Optimal Health Initiatives

Risk Sharing Pools

Statewide Organization Local Management

- Each Division maintains a local Board of Trustees
- Local decision making
 - Financial
 - Plan Design
 - Vendor selection
- Local asset ownership



5

5

Why Choose Butler Health Plan ?

6

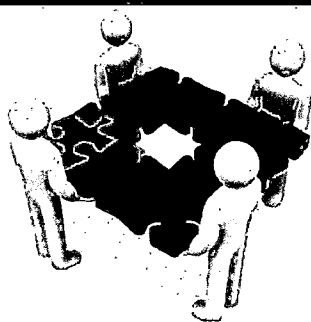
Together is Better

Employers that purchase medical insurance through a consortium have proven to have significantly lower costs compared to those plans that do not.

7

7

Together is Better



Shared Risks and Shared Rewards

8

8

Together is Better

Financial Leveraged Contracts

- ✓ Prescription Benefit Manager
- ✓ Carriers / Networks (Anthem)
- ✓ Dental Networks
- ✓ Stop Loss Insurance
- ✓ Wellness
- ✓ Online Enrollment
- ✓ Dedicated Health Centers

9

9

Employee Engagement

- Understand benefits
- Understand how claims impact premiums

10

10

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Robust Wellness Programs

- Onsite flu clinics
- Onsite biometric screenings
- Fitness classes, wellness fairs
- Credit on annual deductible
- Online healthy coaching
- Wellness dollars \$\$\$

11

11

Access to Primary Care & Prescriptions

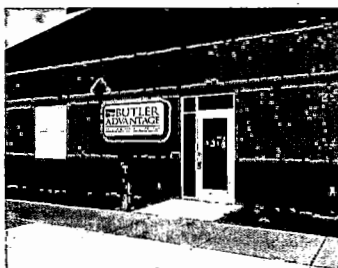
**BUTLER
ADVANTAGE**
HEALTH & WELLNESS CENTER

in partnership with **CareHero!**

SHARONVILLE



BEAVERCREEK



HAMILTON



12

12

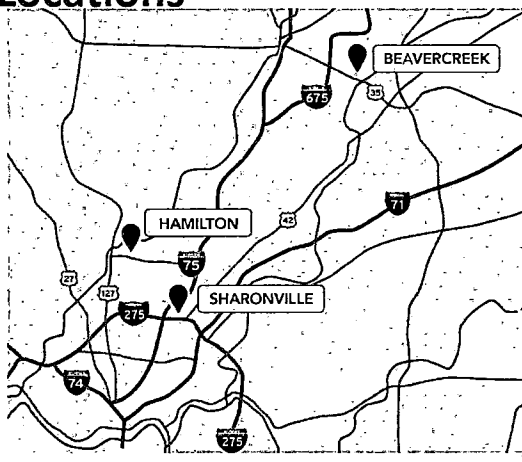


Three Convenient Locations

BEAVERCREEK
3040 Kemp Road, Suite 100
Beavercreek, OH 45431

HAMILTON
400 North Erie Blvd, Suite D
Hamilton, OH 45011

SHARONVILLE
301 Scarlet Oaks Drive
Sharonville, OH 45241



13



Services

CareHere treats both acute and chronic health conditions. Your health center also provides preventive care.

Primary Care

- Acute Care
- Common Colds, Flu, Ear Aches
- Chronic Care
- Diabetes, Hypertension
- Allergies

Medication

- 150+ generic medications

Preventive Care

- Lab Work
- Health Risk Assessments
- Health Coaching
- Well-Women/Men Health Exams
- Annual Physicals

14

14

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

BUTLER ADVANTAGE

HEALTH & WELLNESS CENTER

in partnership with **CareHesl**



Time with the healthcare provider maximized

- ✓ More time with the Provider
- ✓ Minimum 20 minute appointments
- ✓ 40 minutes for new patients



15

15

BUTLER ADVANTAGE

HEALTH & WELLNESS CENTER

in partnership with **CareHesl**

Hours of Operation

HAMILTON

Monday	7:00 AM - 7:00 PM
Tuesday	6:00 AM - 5:00 PM
Wednesday	7:00 AM - 6:00 PM
Thursday	7:00 AM - 6:00 PM
Friday	7:00 AM - 3:30 PM

SHARONVILLE

Monday	7:00 AM - 3:30 PM
Tuesday	6:30 AM - 12:30 PM
Wednesday	11:30 AM - 5:30 PM
Thursday	1:00 PM - 6:00 PM
Friday	7:00 AM - 12:00 PM

BEAVERCREEK

Monday	7:00 AM - 4:00 PM
Tuesday	12:00 PM - 6:00 PM
Wednesday	7:00 AM - 12:00 PM
Thursday	1:00 PM - 6:00 PM
Friday	6:00 AM - 12:00 PM

The hours of operation are subject to change.
If this occurs, changes that affect the established
schedule of hours of operation will be communicated.



16

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)



**All Services
Performed
in the Center
are**

FREE !

NO Claims Filed

NO Office Co-Pay

No Deductible

No Coinsurance

17

17

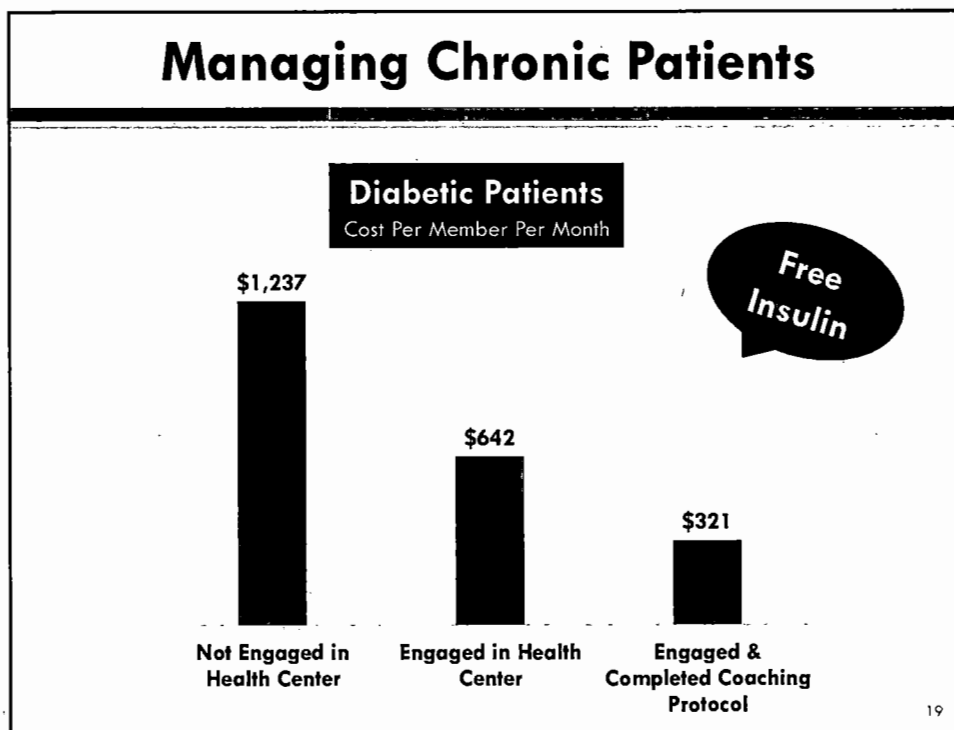
Why Offer “Free” Health Care and Rx’s to Butler Health Plan Members?

- Members without a primary care physician improperly utilize emergency rooms for basic services.
- Members with a primary care physician are often unable to obtain appointments same day or next day for acute visits.
- Better medication adherence.
- Better medical management of members with chronic disease.

18

18

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)



19

Plan-Sponsored Health Center

Ultimate Goal

- Eliminate cost as a barrier to members obtaining primary care, urgent care and generic drugs.
- Improve overall health, ultimately recovering costs.

20

20

Patient Feedback

"We find as a family that Butler Advantage is just what we've been needing: a doctor who will hear our concerns and want to address them and not just send us to another doctor. We have had excellent care since starting with Dr. Gantt. I highly recommend this place to all of my coworkers."

"I absolutely love the decision I made to switch my primary care to Butler Advantage. Dr. Moore takes her time to get to know me and what health issues I have. I feel like a person and not just another medical chart."

"Butler Advantage is now my primary healthcare provider. It may keep me working past retirement just so I can keep this benefit."

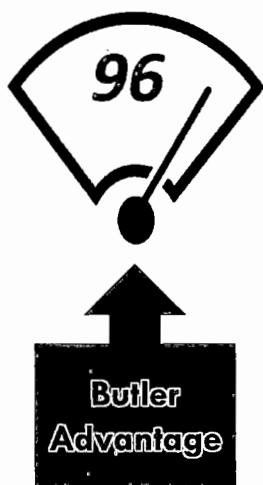
"I am so thankful to be able to get help from such a wonderful staff. I finally feel like I'm being heard and that someone is there to help me navigate through all of my health issues."

21

21

21

NET PROMOTER SCORE



HEALTHCARE COMPARISON

91	Premise
86	CareHere!
86	Marathon
85	HealthSpring
75	CareATC
75	Quantum Health
74	Concentra
31	Kaiser Permanente
-1	Cigna

BROAD COMPARISON

86	CareHere!
82	Honda
79	Costco
77	Starbucks
68	Netflix
63	Apple
62	Southwest Airlines
62	Amazon
17	Comcast

NPS, Net Promoter Score, is a patient loyalty and satisfaction index. 0-5 Detractors, 7-8 Passives, 9-10 Promoters. NPS = Promoters minus Detractors. The creators of NPS label scores of 0+ Good, 25+ Very Good, 50+ Excellent, 75+ World Class

22

22

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Strategic, Long-Term Focus

Many plans simply negotiate next year's rate renewal.

They miss the opportunity to initiate multi-year strategies and impact both current and future cost trend.

23

23

BHP Partners

Medical

Anthem.
BlueCross BlueShield

Dental

DELTA DENTAL®

Prescription

EXPRESS SCRIPTS®

24

24

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Comparison of Plan Options 2021

In-Network Plan Options			
Current BHP Network: Anthem	BHP PPO	BHP HDHP	City of Fairfield HDHP
Preventive Care	Preventive services covered 100% for all plans		
Annual Deductible * (Excludes copays)	\$ 650 /person \$1,300 /family	\$2,800 /person \$5,600 /family	\$2,000 /person \$4,000 /family
Office Copay	\$30 for primary care \$30 chiropractic care \$50 for specialist	Ded, then 20%	Ded, then 10%
Urgent Care	\$40 copay	Ded, then 20%	Ded, then 10%
Emergency Room	\$200 copay (waived if admitted)	Ded, then 20%	Ded, then \$250
Coinurance	Ded, then 20%	Ded, then 20%	Ded, then 10%
Annual Maximum Out-of-Pocket (Includes deductible, coinsurance and prescription copays)	\$2,650 /person \$5,300 /family	\$ 5,000 /person \$10,000 /family	\$2,500 /person \$5,000 /family
Prescription Drugs	Deductible does not apply	After the deductible is reached	After the deductible is reached
Up to 30-Day Retail Prescriptions	\$15 generic	\$15 generic	Ded, then 10%
	\$35 preferred brand	\$35 preferred brand	
Up to 90-Day Maintenance Prescriptions	\$35 generic	\$35 generic	Ded, then 10%
	\$85 preferred brand	\$85 preferred brand	
Specialty (30 day supply)	\$75	\$75	Ded, then 10%

* A Wellness Credit of \$150 may be applied toward the deductible for employees and spouses who participate in the Health Evaluation.

25

25

BHP Summary of In-Network Dental Plan Options 2021

Summary of Dental Plan Options			
	Basic	Standard	Premium
Dental Networks <u>Delta Dental Provider Search</u>	Delta Dental PPO Network Delta Dental Premier Network		
Annual Deductible	\$75 /person \$150 /family	\$50 /person \$100 /family	\$25 /person \$50 /family
Annual Maximum Benefit	\$1,000 /person	\$1,500 /person	\$2,500 /person
Lifetime Maximum Benefit Orthodontia	Not Covered	\$1,500 /person	\$1,800 /person
Preventative	80% Covered Deductible Waived	100% Covered Deductible Waived	100% Covered Deductible Waived
Basic Care	Covered at 80%	Covered at 80%	Covered at 80%
Major Care	Covered at 50%	Covered at 50%	Covered at 60%
Orthodontia Care	Not Covered	Covered at 60%	Covered at 80%
Adult Orthodontia	Not Covered	Yes	Yes
Sealants	Covered to age 16	Covered to age 16	Covered to age 16

26

26

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Q & A



27

27

THANK YOU!



Stephanie Hearn, Executive Director Butler Health Plan
513-889-9335
shearn@planmanagementservice.com

Visit us at: <http://www.bhpoptimalhealth.com>

28

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)



Home

About Us

Medical

Prescription

Dental

Wellness

Enrollment

Health Center



e App ESI Prescription Refills ESI Buoy Symptom Checker

About Us

Formed in 1985, the Butler Health Plan, SW Division of Optimal Health Initiatives, has provided medical and dental benefits to school districts and public employers in southwest Ohio for over 30 years. We believe that the combination of building partnerships and delivering innovative methods of containing healthcare costs is vital to our continued success.

What makes Butler Health Plan successful?

- Two full-time employees are dedicated to serving Butler Health Plan members.
- Employee representatives are invited to participate on the Board of Trustees.
- Participating employers make up the Benefit Information Committee (BIC) that includes stakeholders (Classified, Certified, and Administrative) who review plan designs and suggest changes to the Board of Trustees.



Stephanie Hearn,
Executive Director
(513)896-2300
shearn@planmanagementservice.com



Julie Gillum,
Director of
Operations
(513)896-2300
jgillum@planmanagement.com

- Enhanced wellness programs are designed to focus on prevention, early detection and keeping members healthy; e.g. onsite flu shots, health screenings, wellness grant, fitness programs, personal health coaches, and online e-coaching tools.
- As a division of Optimal Health Initiatives, Butler Health Plan Members are **Better Together** when we maximize our employee dollars by partnering with peers to leverage greater purchasing power and political influence without losing local autonomy or local control.

Participating Employers

Beavercreek City School District
 Butler County Educational Service Center
 Butler Technology & Career Development Schools
 Fairfield City School District
 Great Oaks Career Campuses
 Hamilton City School District
 Lane Public Library
 Madison Local School District
 Middletown City School District
 Monroe Local School District
 New Miami Local School District
 Ross Local School District
 Sycamore Community School District
 Talawanda City School District

Board of Trustees:

Randy Bertram, Treasurer, Middletown City School District
Chris Brown, Superintendent, Butler County Educational Service Center
Paul Carpenter, Chief Financial Officer, Butler Technology and Career Development Schools
Scott Decker, Teacher, Monroe Elementary School District
Bob Hancock, Treasurer, Hamilton City School District
Patty Spath-Meyer, Assistant Treasurer, Butler County Educational Service Center
Beth Weber, Treasurer, Sycamore Community School District

Alternate Trustees:

Brad Johnson, Building & Grounds Manager, Great Oaks Career Campuses
Paul Otten, Superintendent, Beavercreek City School District
Brian Smigel, Teacher, Beavercreek City School District
Billy Smith, Superintendent, Fairfield City School District



[Home](#) [About Us](#) [Medical](#) [Prescription](#) [Dental](#) [Wellness](#) [Enrollment](#)
[LiveHealth Online \(Copays waived until Sept 13\)](#) [CareHere TeleVisit](#) [Delta Dental TeleDentist](#)

Health Center 

Wellness

The Butler Health Plan supports early detection and workplace well-being programs to assist you with your personal health goals. Making healthy lifestyle choices helps you and the Plan spend less money on health care.

Well-Being Programs Include:

- Flu shots offered at your workplace every fall
- Annual Health Assessments (AHA) available at the three Butler Advantage Health & Wellness Centers. Because your health matters, employees and spouses can earn \$150 toward next year's medical plan deductible just by participating in a free, confidential, annual health assessment.
 - [How to Earn \\$150 Wellness Credit to your Medical Plan \(PDF\)](#)
 - [How to Schedule Your On-Site AHA Appointment – Scheduling NOW \(PDF\)](#)
 - [How to Complete AHA Questionnaire – \(PDF\)](#)
 - [Wellness Credit Program AHA 2020 FAQ \(PDF\)](#)
- Annual Health Assessment includes a 28-panel fasting blood draw, blood pressure, height, weight and waist circumference, and health questionnaire
 - [Annual Health Assessment \(AHA\) Video Clip](#)
 - [Sample Participant Report \(PDF\)](#)
 - [Telephonic Certified Health Coaching \(PDF\)](#)
 - [Diabetes No Cost Insulin Program \(PDF\)](#)
 - [Monthly Health Matters e-Newsletter](#)

Your Medical Plan Wellness Benefits

- Preventive screenings, well baby care and immunizations are covered at 100%. This benefit covers all services referenced within the Recommendations of the United States Preventative Service Task Force link at <http://www.uspreventiveservicestaskforce.org/>. For Immunization and Vaccine Recommendations for Infants, Children, and Adults from the Center for Disease Control link to www.cdc.gov/vaccines/.



SW Division of OH

~~Antem continuation care for long term support (PDF) team supports members with asthma, diabetes,~~

~~chronic obstructive pulmonary disease (COPD), coronary artery (heart) disease, and heart failure.~~

Home

About Us

Medical

Prescription

Dental

Wellness

Enrollment

Health and Fitness Program Discounts

Health Center

- **Q Anthem Active & Fit Direct (PDF)** – Anthem members are eligible for a discount at participating gyms.

Anthem members log in at www.anthem.com

- Greater Miami Valley YMCA – For more information call 513-887-0001 or visit www.gmvymca.org
- YMCA of Greater Cincinnati – For more information call 513-362-9622 or visit www.myy.org
- YMCA of Greater Dayton – For more information call 937-223-5201 ext. 1042 or visit www.daytonymca.org

Your Wellness Program

- Wellness Coordinators volunteer their time and effort to plan well-being programs and organize flu shots and health screenings. They are genuinely interested in helping to educate their fellow employees on healthy lifestyle habits. Join and help your school's wellness committee by contacting your school district's Wellness Coordinator or email Julie Gillum at jgillum@planmanagementservice.com.

Wellness Coordinators

Beavercreek City School District	Jennifer Schmidt	jennifer.schmidt@beavercreek.K12.oh.us
Butler County Educational Service Center	Sheri Davis	daviss@bcesc.org
Butler Tech & Career Development School	Roslyn Ginter	ginterr@butlertech.org
Fairfield City School District	Pam Buehler	buehler_p@fairfieldcityschools.com
Great Oaks Career Campuses	Al Gille	gillea@greatoaks.com
Hamilton City School District	Tracy Heinecke	theinecke@hcsdoh.org
Lane Libraries	Bryan Isay	b.isay@lanepl.org
Madison Local School District	Christina Anspach	christina.anspach@madisonmohawks.org
Middletown City School District	Shannon	sneu@middletowncityschools.com



Home	Miami Local School District	Medical	Prescription	Dental	Wellness@newmiamitd.org
Ross Local School District					
Health Center					
Sycamore Community School District					
Talawanda City School District					

Copyright 2020 Butler Health Plan. All Rights Reserved. **Member Notices** (PDF) | **Privacy Notice** (PDF) | **Legal Disclaimer** (PDF) | Site design by **NDG**

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

healthy living program

NEW One-on-one lifestyle coaching to help you reach your health goals.

Now your Active&Fit Direct™ membership comes with personalized, over-the-phone coaching to help you achieve your health goals, whatever they may be. Get matched with a professional lifestyle coach who will provide education and training in areas such as fitness, nutrition, stress, and sleep.

The program is customized to support you as an individual, and help you set and reach your goals at your own pace.

Enjoy any or all of the following, offered at no additional cost to your membership:

- **Health Improvement**
- **Stress Management**
- **Weight Management**

Enrolled? Log in to get started at www.ActiveandFitDirect.com.

- 1** Schedule your initial 30-minute kickoff session.
- 2** Enjoy unlimited sessions with your coach, whenever you need.

Not enrolled? With the Active&Fit Direct program, you'll have access to:

- One-on-one lifestyle coaching in areas such as fitness, nutrition, stress, and sleep
- Choice of 11,000+ fitness centers nationally
- 1,500+ digital workout videos accessible at home or on-the-go
- Activity tracking with 250+ wearable fitness trackers, apps, and exercise equipment

home or gym?

we'll keep
you active
either way.

Enrollment Fee Waived Through September 30, 2020

- Select from **11,000+** fitness centers, with the ability to change anytime
- Access **1,500+** digital workout videos so you can work out at home or on-the-go
- Receive **one-on-one lifestyle coaching** in areas such as fitness, nutrition, stress, and sleep
- No long-term contract

NEW! Two ways to try fitness for free.

- ① Enjoy **200 free digital workout videos** available to all eligible members, even before you enroll.
- ② Join us for daily (M – F) **workout classes** on Facebook Live and YouTube, where anyone can participate in a variety of workouts designed for all levels!



Over 1,500 digital workout videos including programs from:

JILLIAN
MICHAELS

LatinVa.
FITNESS

STRONG
by ZUMBA®

FITSTEPS®

YogaFit

Over 11,000 fitness centers nationwide including:

LA|FITNESS.

SNAP
FITNESS 24/7

ANYTIME
FITNESS

Curves



WORKOUT
ANYTIME
Your Fitness. Your Schedule.

Get Started: Log in to Anthem.com, click Care, then Discounts.

*Plus applicable taxes.

M966-382C-ANTH 7/20 © 2020 American Specialty Health Incorporated (ASH). All rights reserved. The Active&Fit Direct™ program is provided by American Specialty Health (ASH). Active&Fit Direct and the Active&Fit Direct logos are trademarks of ASH. Other names or logos may be trademarks of their respective owners. Fitness center participation varies by location.

Packet Pg. 77

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

WELLNESS CREDIT & FREE ANNUAL HEALTH ASSESSMENT FAQ

What is an Annual Health Assessment (AHA), and why do I need one?

The Annual Health Assessment (AHA), provides a comprehensive picture of your overall health. This powerful tool helps to identify areas where you can work to improve including: high cholesterol, high blood pressure, diabetes, nutritional concerns and many more.

Completing your AHA with CareHere is an important first step on your path of wellness and preventive healthcare. The AHA will give your healthcare team opportunity to discuss a plan of action and give you all the tools you'll need. CareHere Certified Health Coaches are with you all the way, available to work with you personally and confidentially. The AHA is FREE to employees & spouses enrolled in the Butler Health Plan.

What will happen during my AHA?

The team will take your blood pressure, height, weight, waist circumference, along with a blood draw which looks at a variety of values including high cholesterol, triglycerides, iron levels, glucose levels, A1C if glucose is higher than 100, TSH for women over 50, kidney and liver functioning and more.

When do I have to get my AHA?

- **January 1, 2020 - October 31, 2020** to be eligible for the wellness credit

Who is eligible for the \$150 Wellness Credit? When will I receive my \$150 Wellness Credit?

- Employee and/or spouse in the medical plan who participate in the AHA will each receive a \$150 Wellness Credit toward their medical plan deductible
- The \$150 credit will be applied to your deductible beginning **January 1, 2021**

How do I schedule and where can I get my FREE AHA?

- You can schedule your appointment online at CareHere.com, by using the CareHere App or by calling the Butler Advantage Health & Wellness Center.
- Locations of the Butler Advantage Health & Wellness Centers:
Beavercreek (937.458.2588): 3040 Kemp Road | Suite 100 | Beavercreek, Ohio 45431
Hamilton (513.896.2398): 400 N Erie Blvd | Suite 100 | Hamilton, Ohio 45011
Sharonville (513.896.2398): 301 Scarlet Oaks Drive | Sharonville, Ohio 45241

How do I schedule my AHA appointment?

- You can schedule your appointment online at CareHere.com or by calling the Butler Advantage Health & Wellness Center at or by using the CareHere App

What if I cannot get my AHA at one of the Butler Advantage Health & Wellness Centers?

- Utilize a local LabCorp facility with special lab requisition (FREE) obtained by contacting the Butler Advantage Health & Wellness Center at 513.896.2398 by **October 1st**

WELLNESS CREDIT & FREE ANNUAL HEALTH ASSESSMENT FAQ

Can I go to my own Primary Care Provider (PCP) to get my AHA?

- Download the Outside Provider form off CareHere.com (post login)
- Your PCP must complete the form and fax it to the Butler Advantage Health & Wellness Center at 513.896.2399 by **10/15/2020**
- There may be a cost from your PCP associated with this option

What else...

Can I eat or drink anything before having my AHA?

- DRINK PLENTY OF WATER
- FAST (no food or other drinks) for at least 10 hours prior to the AHA
 - **BLACK** coffee can be consumed

When can I expect my AHA results?

- The lab results can be found online at CareHere.com within 48-72 business hours
- Personal AHA follow-up appointments to review your results can be scheduled one of the Butler Advantage Health & Wellness Centers:

Beavercreek (937.458.2588): 3040 Kemp Road | Suite 100 | Beavercreek, Ohio 45431

Hamilton (513.896.2398): 400 N Erie Blvd | Suite 100 | Hamilton, Ohio 45011

Sharonville (513.896.2398): 301 Scarlet Oaks Drive | Sharonville, Ohio 45241

How do I share my AHA results with my Primary Care Provider (PCP)?

- When you check in at the Butler Advantage Health & Wellness Center and ask to have your results sent to your PCP
- Make sure you have your PCP's phone number or fax number
- Contact CareHere directly at 513.896.2398 for assistance

What if I have a medical condition that prohibits me from participating in the AHA?

- Employees unable to participate due to medical reasons should contact the Butler Advantage Health & Wellness Center at 513.896.2398
- The Butler Advantage Health & Wellness Center providers will work with employees on a case-by-case basis

What is the phone number to call for any questions related to the AHA?

- Call 513.896.2398

Should you encounter any concerns from your employees about the privacy of their health information, please inform them that no personal identifying health information is ever made available to anyone in our company. Private health information is collected and securely stored by CareHere and will only be made available to our organization in aggregate format to identify trends and guide our wellness offerings and reward incentive for participation.



HOW TO EARN \$150 WELLNESS CREDIT TO YOUR MEDICAL PLAN

The Annual Health Assessment (AHA), provides a comprehensive picture of your overall health. This powerful tool helps to identify areas where you can work to improve including: high cholesterol, high blood pressure, diabetes, nutritional concerns and many more.

STEPS:

- 1. Complete the Health Questionnaire by 10/31/20**
- 2. Complete your AHA by 10/31/20**

Completing your AHA with CareHere is an important first step on your path of wellness and preventive healthcare. The AHA will give your healthcare team opportunity to discuss a plan of action and give you all the tools you'll need. CareHere Certified Health Coaches are with you all the way, available to work with you personally and confidentially. The AHA is FREE to employees & spouses enrolled in the Butler Health Plan.

Schedule & complete your AHA on the Nurse Schedule at one of the following locations by 10/31/20:

Hamilton: 513.896.2398
MON - FRI
6:00 AM - 10:00 AM

Beavercreek: 937.458.2588
TUES & THUR
7:00 AM - 9:00 AM

Sharonville: 513.896.2398
WED & THUR
7:00 AM - 10:00 AM

**DRINK PLENTY OF WATER
10 HOURS BEFORE**

Schedule your Annual Health Assessment today.

CareHere.com | CareHere App

CareHere!

HEALTH

COACHING

AT NO COST TO YOU!

Lose Weight • Manage Stress • Explore Exercising
Quit Tobacco • Improve Sleep • Maximize Your Health

CAREHERE HEALTH COACHES ARE:

✓ *Certified* ✓ *Knowledgeable* ✓ *Non-judgmental* ✓ *Supportive*

Available Hours Monday - Saturday

To schedule a health coaching appointment, you may call 877.423.1330, visit [CareHere.com](https://www.CareHere.com), log into our CareHere App, or do so while at the Butler Advantage Health & Wellness Center.

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

CareHere & Butler Advantage introduce

DIABETES CARE

Insulin, Oral Medications, Testing Supplies & Education at NO COST

GET YOUR FREE DIABETES MEDICATIONS, TESTS & TESTING SUPPLIES TODAY!

It's Your Choice!

Participation is up to you. If you prefer not to participate, your provider will give you a written prescription to fill at a pharmacy.

We Are Here to Help!

- You will receive a glucometer, testing strips, lancets and a lancet pen at no cost. The Health Center staff can teach you how to use them.
- You can pick up refills during your regular follow-up appointments at the CareHere Health & Wellness Center.
- Your provider and health center staff will help you understand your diabetes and how to manage it.
- Both the health center and support center staff can assist you with making an appointment with your CareHere Health Coach.

NO COST DIABETIC SUPPLIES

- Glucose Meters
- Testing Strips
- Lancets
- Lancet Pen

NEW! EFFECTIVE APRIL 6

No Cost Insulin Program

- Levemir FlexTouch
- Novolog Insulin
- Victoza
- Lantus Insulin Vial
- Lantus Solostar

Butler Advantage Health & Wellness Center Hours:

MON: 7:00 AM - 7:00 PM
TUES: 6:00 AM - 5:00 PM
WED: 7:00 AM - 5:30 PM
THUR: 7:00 AM - 6:00 PM
FRI: 7:00 AM - 3:30 PM

It's as Easy as 1-2-3!

1. Complete an Annual Health Assessment (includes a blood draw with Hemoglobin A1c level, questionnaire, height, weight and vitals) and a follow-up appointment with your CareHere provider each year.
2. Get your Hemoglobin A1c labs drawn every 3 months or as prescribed by your provider.
3. Participate in health coaching with a Certified Health Coach.
 - You will work on lifestyle changes with your coach that will help you better manage your blood sugar.
 - This may take 2 or more visits to accomplish, depending on your goals.
 - You will need to touch base with your coach at least once a year as long as you are receiving supplies.

**Get started by scheduling an appointment online at [CareHere.com](https://carehere.com),
by calling 513.896.2398 or with the CareHere App.**

If you have any questions, you may call 513.896.2398 or email help@carehere.com.

EMPLOYER EXHIBIT I



Butler Advantage is partnering with CareHere to provide you and your family primary care and wellness services.

Primary Care Here

CareHere is a trusted healthcare organization skilled at delivering innovative, quality and cost-effective primary care. The **Butler Advantage Health & Wellness Center** treats both acute and chronic conditions, all at no cost to you.

Get care for your sore throat, a cold or the flu, and help with high blood pressure or diabetes. The **Butler Advantage Health & Wellness Center**, in partnership with CareHere, dispenses over 150 select generic medications and also provides annual physicals, health coaching, lab work, and much more.

Butler Advantage is **FREE** to all covered members of the Butler Health Plan, including spouses and dependents, ages 2 & up, providing you and your family primary care and wellness services. The Butler Advantage Health & Wellness Center, in partnership with CareHere, is more than just a clinic. We're inspiring healthier futures and changing lives.

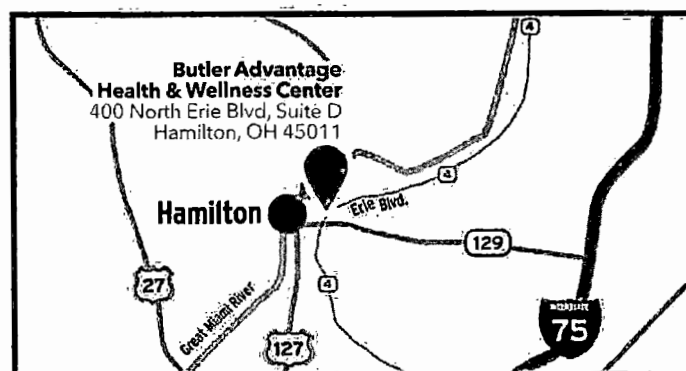


Benefits

- No deductible and no co-pays for visits.
- No cost for on-site labs.
- No cost for available generic medications.
- Short or no time in a waiting room.
- Schedule appointments online with your computer, smartphone or tablet, or by calling our 24/7 help line.
- Private & secure, your records will not be shared with your employer or anyone else without your direction.

Convenient Location

The Butler Advantage Health & Wellness Center
400 North Erie Blvd, Suite D, Hamilton, OH 45011



Learn more at CareHere.com

Packet Pg. 83

CareHere!

FAQ?

Frequently Asked Questions

INNOVATIVE APPROACH TO CARE



CareHere provides high-quality care when you are sick. And this new health center also has a team to inspire patients to your best life with proactive and preventive services. CareHere providers, health coaches and staff will take the time to talk with you and understand your history. We'll work with you to provide you health and wellness tools and support designed to lower your risks and improve your health, and all at zero cost to eligible participants.

MEDICATIONS

Your health center dispenses 150+ select generic medications. If you already take prescribed medication, we may have it available in our dispensary or by mail order, and thanks to your employer, be able to provide it at no cost to you. Make an appointment to talk to the CareHere health center team today.

PRIVATE & SECURE

Use of the health center is voluntary and private. Just as your insurance carrier is required to shield your information, your CareHere records will never be shared with your employer or anyone else without your direction. Your information is protected by the federal Health Insurance Portability and Accountability Act (HIPAA).

HOURS OF OPERATION

Monday	7:00 AM - 7:00 PM
Tuesday	6:00 AM - 5:00 PM
Wednesday	7:00 AM - 5:30 PM
Thursday	7:00 AM - 7:00 PM
Friday	7:00 AM - 3:30 PM

*hours subject to change

For your first visit with the providers, select two appointment slots (40 minutes), so we can get to know you. Book your appointment today!

GET REGISTERED



All covered members, ages 2 and up, must be registered separately. Eligible patients can register by calling 513.896.2398 or follow these steps.

1. Go to **CareHere.com/Register** & click **Member Login**
2. Enter your **Access Code**
BADVEMP2
3. Provide responses to all of the questions on the short health questionnaire, including Contact Data and Health and Behavioral Data.

SCHEDULE AN APPOINTMENT



Once you register, schedule an appointment by calling 513.896.2398 or follow these steps.

1. Go to CareHere.com and click **Member Login**
2. Enter your **Username** and **Password** and click **Login**
3. Click on **Appointments** in the green navigation bar on the left-hand side of the screen. Choose what type of appointment you need to schedule.
Medical: Sick visits, primary care, medication refills, physicals
Nurse & Labs: Blood work, vaccinations, blood pressure checks
Health Coaching: Coach meeting, complete Plan of Care, classes
4. Let us know **When** you would like your appointment. You can also filter available slots with the **Who** dropdowns.
Who: If you'd like to see a specific provider
5. Click **Get Appointments** & then choose an appointment time by clicking **Make Appointment**.
6. Type your symptoms, reason for appointment, or comments. If you'd like a reminder about your visit, choose text, e-mail or both. Then click **Confirm Your Appointment**.

You can also schedule on the new CareHere app. Just click the **Make Appointment** tile.



Make Appointment

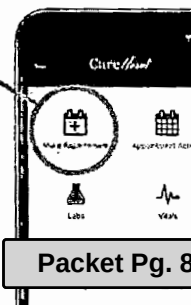
SCHEDULE ANYWHERE

513.896.2398 | CareHere.com | NEW CareHere App

CareHere abides by all federal HIPAA and confidentiality regulations.

© 2019 | Proprietary to CareHere, LLC | All rights reserved

CareHere!



Packet Pg. 84

Patient Satisfaction Survey

Butler Advantage Health & Wellness Center

Date Range: 10/1/2019 - 12/31/2019

CareHere!

Total Responses: **230** | Number of Surveys Sent: **1,264** | Response Rate: **18%**

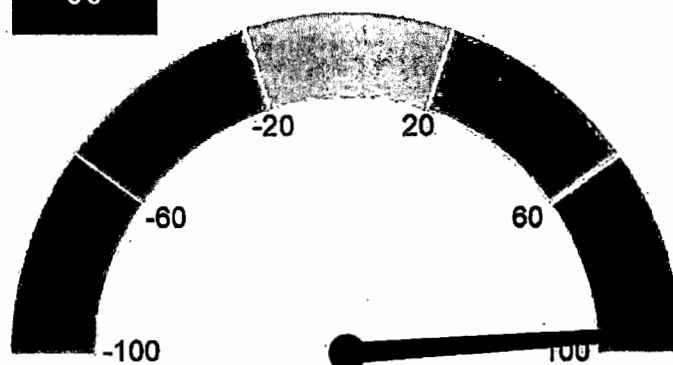
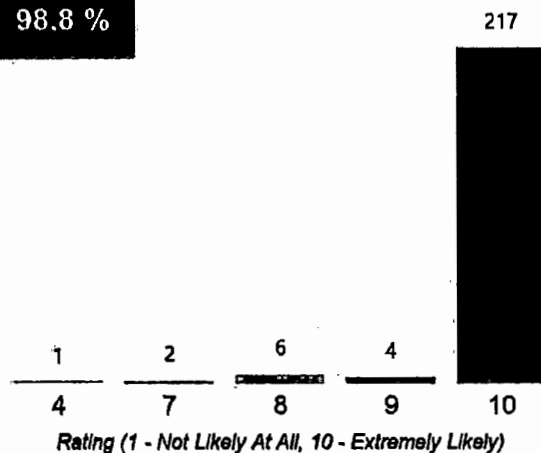
1. How likely are you to recommend CareHere to your family or a co-worker?

Recommend %

98.8 %

Net Promoter Score

96

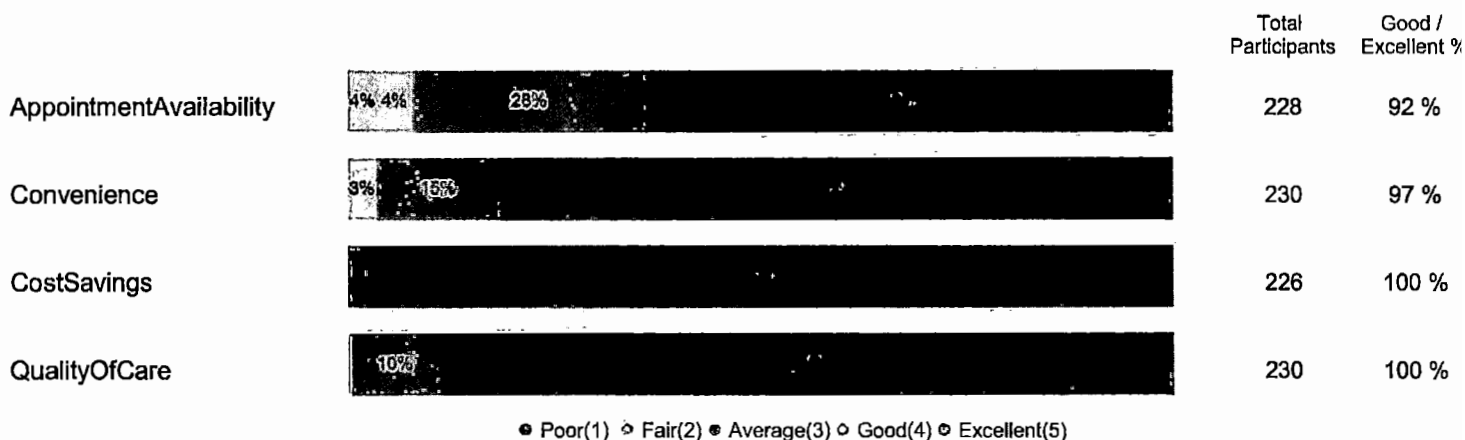


NPS, Net Promoter Score, is a patient loyalty and satisfaction index.
0-6 Detractors, 7-8 Passives, 9-10 Promoters.
NPS = Promoters minus Detractors. The creators of NPS label scores of 0+ Good, 25+ Very Good, 50+ Excellent, 75+ World Class

2. Is the CareHere health center your first stop for an illness, health concern or wellness visit?



3. How would you rate the CareHere health center & team in the following areas?



Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Patient Satisfaction Survey

Butler Advantage Health & Wellness Center

Date Range: 10/1/2019 - 12/31/2019

Care Here!

Total Responses: **230** | Number of Surveys Sent: **1,264** | Response Rate: **18%**

23	12/16/2019	My original appt. was for tomorrow a.m. There is a winter weather storm warning with ice involved and I live in Lebanon, so I called and they told me to come on over and they would give me my shot this a.m. One less stress factor!	10	Promoters
24	12/16/2019	Sometimes it is hard to get appts outside of work hours.	10	Promoters
25	12/12/2019	I am very pleased with the care I receive from all the staff.	10	Promoters
26	12/12/2019	The best service I ever had	10	Promoters
27	12/12/2019	Everyone has been very friendly and helpful with each of my visits. I am confident that my needs are being met and that the expertise of those assisting me has been very high. I feel very comfortable going to this clinic for medical attention.	10	Promoters
28	12/12/2019	I feel that medical staff treat you with respect and concern about your health. Great Service!	10	Promoters
29	12/12/2019	It is difficult to get through to get an appointment and there isn't usually one available for the same day.	10	Promoters
30	12/11/2019	Kandice and Dr. Ghannt are so caring and patient. It is evident that they are genuine in their concern.	10	Promoters
31	12/10/2019	I felt like an antibiotic was needed but not prescribed. I was not able to get an appointment to see the practitioner I normally see.	10	Promoters
32	12/10/2019	I absolutely love this "no strings attached" service. One stop shopping for your health is the BEST!	10	Promoters
33	12/9/2019	As always, it was a wonderful experience.	10	Promoters
34	12/7/2019	I am very happy here. It is so convenient.	10	Promoters
35	12/7/2019	Excellent service from people who care	10	Promoters
36	12/6/2019	I really like the staff at Butler Advantage Health & Wellness Center. They seem truly concerned about my health & well being. P.A. Jennifer Gantt is who I usually see. She is great at what she does and much more sincere in her interest in my health. She listens to what I say and doesn't rush me. I am much happier seeing her than the family doctor I was a patient of for 12+ years. The only negative thing I have to say is the lack of late appointments available. Since Butler Advantage is for working people, who have insurance through their work, it seems like it would be better to keep employees from having to take time off work to go to the doctor. [patient information removed]	10	Promoters
37	12/6/2019	I love this office. The staff is friendly and thorough. They answer my questions and give me good referrals	10	Promoters
38	12/6/2019	The only time I have a problem is trying to contact the office directly via phone or email to answer a question. Appointments are great and scheduling is easy.	10	Promoters
39	12/6/2019	You are doing great. Today I needed to give my blood for lab work. One poke and she got all the blood she needed. I did not have to wait for my appointment and I was in and out of the office in record time!	10	Promoters
40	12/6/2019	Everyone is concerned with doing the best they can do. They give personal care. The time spent with me does not feel rushed and is very thorough. I feel welcomed, not just another number.	10	Promoters
41	12/6/2019	I like that you added additional pharmacy benefits	10	Promoters
42	12/6/2019	All the employees are very professional and very courteous. A+	10	Promoters
43	12/5/2019	Great care and support. The staff have all been great on every one of my visits.	10	Promoters
44	12/5/2019	Elizabeth is great. She listens and is very thorough. She makes you very comfortable.	10	Promoters
45	12/5/2019	I love the Health Center. Every time I go my appointment is on time and the staff is SUPER. Everyone there is professional and kind. I love Jennifer Gantt PA!	10	Promoters
46	12/4/2019	I arrived 15 minutes early for a 6:45 AM blood draw and the nurse took me right back. My veins are small and it is a difficult draw and she was awesome. Can't say enough about how awesome Butler Advantage is. I think the nurse was Gwen. Awesome experience.	10	Promoters
47	12/3/2019	It's often hard to get an appointment on the same day...now that this is a more popular place for care.	10	Promoters
48	12/3/2019	thank you for your prompt attention, diagnosis and genuine attentiveness to my needs. Great experience.	10	Promoters

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Patient Satisfaction Survey

Butler Advantage Health & Wellness Center

Date Range: 10/1/2019 - 12/31/2019

CareHere!

Total Responses: 230 | Number of Surveys Sent: 1,264 | Response Rate: 18%

76	11/12/2019	Staff graciously welcomed me and performed my blood draw, even though I was 15 min late!	10	Promoters
77	11/12/2019	Professional, friendly, knowledgeable and all in all a great visit. A+. Please continue to provide the high level of care and service you do already.	10	Promoters
78	11/11/2019	This place is amazing! Elizabeth is amazing! A dream come true in healthcare! Regular doctor's offices could learn so much from this place.	10	Promoters
79	11/8/2019	This was the first time I had been in the office. It was a pleasant experience and I will return. Everyone was friendly and helpful	10	Promoters
80	11/8/2019	I've seen Jennifer and Elizabeth and both were very thorough, friendly, knowledgeable and kind.	10	Promoters
81	11/7/2019	Gary Kidd was very supportive and a good listener. I have just lost my husband unexpectedly.	10	Promoters
82	11/7/2019	Always a great experience. Everyone is very professional.	10	Promoters
83	11/6/2019	Everyone is excellent and professional. I do wish you would carry every type of medicine. Or would be able to order every type of medicine from your pharmacy.	10	Promoters
84	11/6/2019	It is so convenient and I really appreciate getting some of my meds at no cost. It's great!	10	Promoters
85	11/2/2019	It is refreshing to go to health care professionals that aren't driven by profits. I realize that this helps the Butler Health Plan save money but at the same time I can tell a difference in the motivation of the health care professionals. Jennifer Gantt, PA-C is awesome!	10	Promoters
86	11/1/2019	Still not feeling well	10	Promoters
87	10/31/2019	Everyone I have talked to is knowledgeable, professional, and caring. Twice I have gotten follow up calls to see how I was doing. You really make me feel that you have my back.	10	Promoters
88	10/31/2019	I worked in the medical field for over 30 years. I have never had a disappointing experience at CareHere and have recommended it too many of my coworkers!	10	Promoters
89	10/30/2019	The staff is very attentive and the Dr, Nurses listen to your concerns and talk with you not at you, finally a place to feel good about health care. thanks again Mike	10	Promoters
90	10/30/2019	I have been here 3 times now, and am very satisfied with the staff. I have dealt with Dr. Farq and Gwen mainly. Both take the time to listen, advise and don't seem rushed to get to the next patient. I am also impressed that Butler Advantage has been ready to see me right on schedule.	9	Promoters
91	10/29/2019	Excellent as always.	10	Promoters
92	10/29/2019	Dr. Bethauser was awesome! Very considerate, knowledgeable, and helpful!	10	Promoters
93	10/28/2019	The staff is always caring and addresses all of my concerns. I know I can get in and out of there quickly while getting good care.	10	Promoters
94	10/28/2019	Everyone is friendly and professional, awesome experience!	10	Promoters
95	10/25/2019	Elizabeth Whitfield is just amazing, she really answers any question I have and just cares so much, I will never go see a doctor as long as she is still available as my primary care provider! Excellent rating isn't even enough for her, she is exceptional! Thanks, [patient information removed]	10	Promoters
96	10/25/2019	Caring about everything besides just medicine is what I like about your group.	10	Promoters
97	10/24/2019	Elizabeth Whitfield is wonderful!!	10	Promoters
98	10/24/2019	The lady that took care of me today was very nice and professional.	10	Promoters
99	10/24/2019	Loved the PA Dr. Gantt. She was very thorough and answered my questions and concerns.	10	Promoters
100	10/23/2019	My doctor is very nice, listened to everything I said, and helped me to feel calm	10	Promoters
101	10/23/2019	Love everyone there! So friendly	10	Promoters
102	10/22/2019	Having a great experience so far at Butler Advantage!	10	Promoters
103	10/21/2019	This was my first visit to Butler Advantage. Being new to Talawanda, not many people knew about it. I am recommending it to all of my colleagues. Everyone there was awesome. [patient information removed]	10	Promoters
104	10/21/2019	Elizabeth was amazing. She provided excellent care. Thank you	10	Promoters
105	10/17/2019	Thanks for a great experience	10	Promoters

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Patient Satisfaction Survey

Butler Advantage Health & Wellness Center

Date Range: 10/1/2019 - 12/31/2019

Care Here!

Total Responses: **230** | Number of Surveys Sent: **1,264** | Response Rate: **18%**

135	10/2/2019	I love this place!	10	Promoters
136	10/1/2019	It was my first visit. So far I am pleased.	10	Promoters
137	10/1/2019	I was very thankful that I got an appointment on short notice today!	10	Promoters

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)



BUTLER ADVANTAGE

HEALTH & WELLNESS CENTER

in partnership with **CareHere**

FREE FOR BUTLER HEALTH PLAN MEMBERS

Butler Advantage is partnering with **CareHere** to provide you and your family primary care and wellness services.

Primary Care Here

CareHere is a trusted healthcare organization skilled at delivering innovative, quality and cost-effective primary care. The three **Butler Advantage Health & Wellness Centers** treat both acute and chronic conditions, all at no cost to you.

In partnership with CareHere, the **Butler Advantage Health & Wellness Centers** in Beavercreek, Hamilton and Sharonville dispense over 150 select generic medications and insulin on demand. The centers also provide annual physicals, health coaching, lab work and much more.

These health centers are **FREE** to all covered members of the Butler Health Plan, including spouses and dependents, ages 2 & up, providing you and your family primary care and wellness services. The three Butler Advantage Health & Wellness Centers, in partnership with CareHere, are more than just clinics. We are inspiring healthier futures and changing lives.

Three Convenient Locations

Butler Advantage Health & Wellness Center (Beavercreek)

3040 Kemp Road | Suite 100 | Beavercreek, OH 45431

Ph: **937.458.2588** | Fx: **937.912.3321**

Butler Advantage Health & Wellness Center (Hamilton)

400 North Erie Blvd | Suite D | Hamilton, OH 45011

Ph: **513.896.2398** | Fx: **513.896.2399**

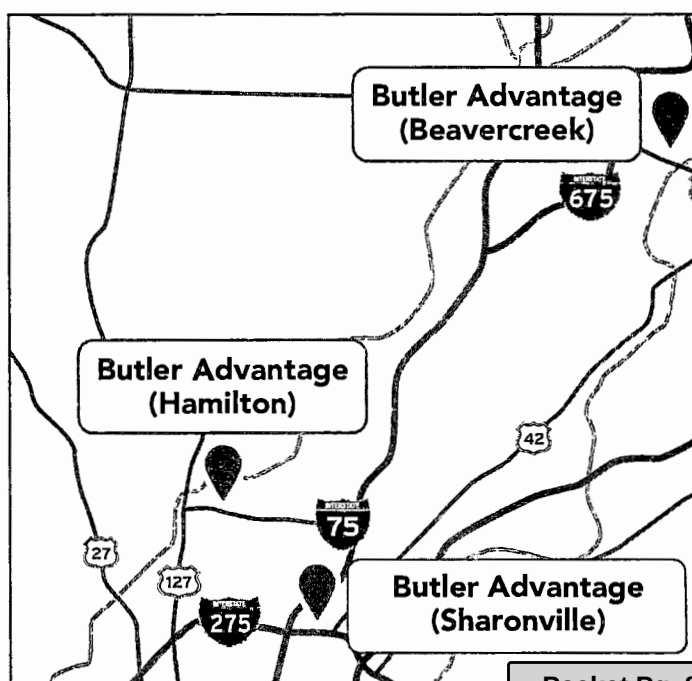
Butler Advantage Health & Wellness Center (Sharonville)

301 Scarlet Oaks Drive | Sharonville, OH 45241

Ph: **513.896.2398** | Fx: **513.612.5499**

Benefits

- No deductible and no co-pays for visits
- No cost for on-site labs
- No cost select generic medications and insulin
- Short or no time in a waiting room
- Schedule appointments 24/7 at CareHere.com, on the CareHere App or by calling our Patient Support Center at 877.423.1330
- Private, confidential and secure



Learn more at CareHere.com

© 2020 | Proprietary to CareHere, LLC | All rights reserved
CareHere abides by all federal HIPAA and confidentiality regulations.

Packet Pg. 89

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

HEALTH CENTER FACTS

INNOVATIVE APPROACH TO CARE



CareHere provides high-quality care when you are sick. The new health centers have teams to inspire patients to their best life with proactive and preventive services. CareHere providers, health coaches and staff will take the time to talk with you and understand your history. We'll work with you to provide you health and wellness tools and support designed to lower your risks and improve your health, and all at zero cost to eligible participants. CareHere also offers TeleVisits which allows patients to speak with a Provider via phone or video chat.

OUR SERVICES

- Infections & Colds
- Flu & Allergy
- Annual Health Assessment
- Well-Women & Child Exams
- Adult Immunizations
- On-site Blood Work
- Skin Rashes/Skin Screening
- Chronic Disease Management
- Medications Dispensed
- Health Coaching Services
- Wellness Programs
- Sports & School Physicals
- TeleVisits
- And More

MEDICATIONS

Your health centers dispense 150+ select generic medications and insulin on demand. If you already take prescribed medication, we may have it available in our dispensary, and thanks to your employer, be able to provide it at no cost to you. Make an appointment to talk to the CareHere health center team today.

PRIVATE & SECURE

Use of the health center is voluntary and private. Just as your insurance carrier is required to shield your information, your medical records are protected by the federal Health Insurance Portability and Accountability Act (HIPAA).

24/7 SUPPORT CENTER

We are always here to help you. Schedule, reschedule or cancel appointments. Get help registering. Ask for 24/7 Nurse Advice line. 877.423.1330

GET REGISTERED



All covered members, ages 2 and up, must be registered separately. Eligible patients can register using these steps, by calling our Patient Support Center at 877.423.1330 or your local health center number.

1. Go to **CareHere.com/Register** & click **Member Login**.
2. Enter your **Access Code:**
BADVEMP2
3. Provide responses to all of the questions on the short health questionnaire, including Contact Data and Health and Behavioral Data.

SCHEDULE AN APPOINTMENT

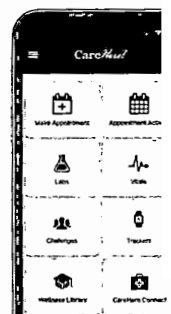
Once you're registered and have a username and password, schedule at **CareHere.com**.

1. Go to CareHere.com and click **Member Login**.
Enter your Username and Password and click **Login**.
2. Click **Make Appointment**.
3. Select Appointment Type:
Medical, Nurse & Labs or Health Coaching
4. Use Date, Where & Provider buttons to filter appointment options.
5. Select time and health center location.
6. Enter symptoms and appointment reminder choices.
7. Click **Confirm Your Appointment**.

For your first visit with the providers, select two back-to-back appointment slots (40 minutes), so we can get to know you. Book your appointment today!

SCHEDULE ANYWHERE

CareHere.com | CareHere App



CareHere!

CareHere abides by all federal HIPAA and confidentiality regulations.
© 2020 | Proprietary to CareHere, LLC | All rights reserved.

Packet Pg. 90

The following is a list of generic medications (brand equivalent in parenthesis) available through Butler Advantage Health & Wellness Center and/or home medication delivery program.

MEDICATION LEGEND

Health & Wellness Center Dispensary Health & Wellness Center and home delivery Home delivery only

Acyclovir (Zovirax)	Clonidine Hcl (Catapres)	Folic Acid (Folic Acid)
Albuterol Sulfate (Ventolin HFA)	Clopidogrel Bisulfate (Plavix)	Furosemide (Lasix)
Alendronate Sodium (Fosamax)	Cryselle (Lo-Ovral)	
Allopurinol (Zyloprim)		
Amitriptyline (Elavil)		Gemfibrozil (Lopid)
Amlodipine Besylate (Norvasc)	Desogestrel Ethinyl/Estradiol (Emoquette)	Glimepiride (Amaryl)
Amlodipine Besylate/Benazepril Hcl (Lotrel)	Desogestrel/Ethinyl Estradiol Viorele)	Glipizide (Glucotrol)
Amoxicillin (Amoxil)	Diclofenac Potassium (Cataflam)	Glipizide XL (Glucotrol XL)
Amoxicillin (BID) (Amoxil)	Diclofenac Sodium (Voltaren)	Glyburide (Diabeta)
Amoxicillin/Clavulanate K (Augmentin)	Dicyclomine Hcl (Bentyl)	Glyburide And/Metformin (Glucovance)
Anastrozole (Arimidex)	Diltiazem Hcl (Cardizem CD)	Guaifenesin/alcohol free (Robitussin)
Atenolol (Tenormin)	Donepezil Hcl (Aricept)	
	Dorzolamide Hcl /Timolol Maleate (Cosopt)	
	Doxazosin Mesylate (Cardura)	Hydralazine (Apresoline)
Baclofen (Lioresal)	Doxepin (Sinequan)	Hydrochlorothiazide (Microzide)
Benazepril Hcl (Lotensin)	Doxycycline monohydrate (Monodox)	Hydrochlorothiazide(Hctz) (HydroDiuril)
Benzonate (Tessalon)+A50	Duloxetine (Cymbalta)	Hydrocortisone/Neomycin/Polymyxin B (Cortisporin)
Betamethasone Dipropionate (Diprolene AF)		Hydroxyzine (Atarax)
Betamethasone Valerate (Valisone)		
Bisoprolol Fumarate/Hctz (Ziac)	Enalapril Maleate (Vasotec)	
	Erythromycin (Ilotycin)	Ibuprofen (Motrin)
Carbamide peroxide (Debrox)	Escitalopram Oxalate (Lexapro)	Indomethacin (Indocin)
Carvedilol (Coreg)	Estradiol (Estrace)	Ipratropium Bromide (Atrovent)
Cefdinir (Omnicef 250mg/5ml)	Ethinodiol Diacetate/Ethinyl Estradiol (Kelnor 1/35)	Irbesartan (Avapro)
Cefuroxime (Ceftin)	Etodolac (Lodine)	Isosorbide Mononitrate (Imdur)
Celecoxib (Celebrex)	Ezetimibe (Zetia)	
Cephalexin (Keflex)		
Cetirizine Hydrochloride (Zyrtec)		Junel Fe (Gildess Fe)
Chlorthalidone (Hygroton)	Famotidine (Pepcid)	Junel Fe (Larin Fe)
Cholecalciferol (Decara)	Fenofibrate (Tricor)	
Ciprofloxacin Hcl (Ciloxan)	Finasteride (Proscar)	
Citalopram Hbr (Celexa)	Fluconazole (Diflucan)	Ketoconazole (Nizoral)
Clindamycin HCl (Cleocin)	Fluocinonide (Lidex)	
	Fluoxetine (Prozac)	
	Fluticasone Propionate (Flonase)	

MEDICATION LEGEND**Health & Wellness Center Dispensary Health & Wellness Center and home delivery Home delivery only**

Labetalol Hcl (Trandate)	Nabumetone (Relafen)	Ramipril (Altace)
Lamotrigine (Lamictal)	Naproxen (Naprosyn)	Ranitidine (Zantac)
Lansoprazole (Prevacid)	Nifedipine (Procardia XL)	Rizatriptan Benzoate (Maxalt)
Levetiracetam (Keppra)	Nitrofurantoin Macrocrystals (macrobid)	
Levocetirizine Dihydrochloride (Xyzal)	Norethindrone (Nora B)	Sertraline Hcl (Zoloft)
Levonorgestrel Ethinyl/Estradiol (Orsythia)	Norethindrone/Ethinyl Estradiol (Alyacen 1/35)	Simvastatin (Zocor)
Levonorgestrel/Ethinyl Estradiol (Marlissa)	Norgestimate/ethinyl estradiol (Ortho-Cyclen)	Sotalol Hcl (Betapace)
Levothyroxine Sodium (Synthroid)	Norgestimate/Ethinyl Estradiol (Previfem)	Spiroonolactone (Aldactone)
Lisinopril (Zestril or Prinivil)	Norgestrel/Ethinyl Estradiol (Cryselle)	Sucralfate (Carafate)
Lisinopril-HCTZ (Zestoretic)		Sulfamethoxazole/Trimethoprim (Bactrim DS)
Loperamide HCl (Imodium)	Nortrel (Wera)	Sulfasalazine (Azulfidine)
Loratadine (Claritin)	Nortriptyline Hcl (Pamelor)	Sulindac (Clinoril)
Losartan Potassium (Cozaar)	Nystatin (Mycostatin)	Sumatriptan Succinate (Imitrex)
Losartan Potassium/HCTZ (Hyzaar)		
Lovastatin (Mevacor)		
	Olmesartan (Benicar)	Tamsulosin Hcl (Flomax)
Meclizine (Antivert)	Omega-3-Acid Ethyl/Esters (Lovasa)	Terazosin (Hytrin)
Medroxyprogesterone Acetate (Provera)	Omeprazole (Prilosec)	Terbinafine Hcl (Lamisil)
Meloxicam (Mobic)	Ondansetron Hydrochloride (Zofran)	Thyroid (Thyroid, Armour)
Metformin ER (Glucophage XR)	Ortho-Tri-Cyclen Lo (Tri-Lo Marzia)	Timolol Maleate (Timoptic)
Metformin Hcl (Glucophage)	Oxybutnin ER (Ditropan ER)	Tizanidine Hcl (Zanaflex)
Methocarbamol (Robaxin)	Oxybutynin (Ditropan)	Topiramate (Topamax)
Methylprednisolone (Medrol)		Trazodone (Desyrel)
Metoclopramide (Reglan)	Pantoprazole Sodium (Protonix)	Triamcinolone Acetonide (Kenalog)
Metoprolol Succinate (Toprol XL)	Paroxetine (Paxil)	Triamterene/HCTZ (Dyazide)
Metoprolol Tartrate (Lopressor)	Paroxetine Hcl (Paxil)	Trifemyor (Ortho Tri-Cyclen)
Metronidazole (Flagyl)	Penicillin V Potassium (Veetids)	Tri-Lo Marzia (Ortho-Tri-Cyclen Lo)
Minocycline (Minocin)	Pioglitazone Hcl (Actos)	
Mirtazapine (Remeron)	Polymyxin B Sulfate Trimethoprim (Polytrim)	Valacyclovir Hcl (Valtrex)
Mometasone Furoate (Elocon)	Potassium Chloride (Klor-Con M20)	Valsartan (Diovan)
Montelukast Sodium (Singulair)	Potassium Chloride/(750mg) (K-tab)	Valsartan/HCTZ (Diovan HCT)
Mupirocin (Bactroban)	Pravastatin Sodium (Pravachol)	Venlafaxine Hcl (Effexor XR)
	Prednisone (Deltasone)	Venlafaxine Hcl ER (Effexor XR)
	Prednisone dosepack (Sterapred)	Verapamil Hcl (Isoptin)
	Primadone (Mysoline)	
	Progesterone (Prometrium)	Warfarin Sodium (Coumadin)
	Promethazine HCl (Phenergan)	
	Propranolol (Inderal)	
	Quetiapine (Seroquel)	
	Quinapril (Accupril)	

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)



**All Services
Performed
in the Center
are**

FREE !

NO Claims Filed

NO Office Co-Pay

No Deductible

No Coinsurance

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Tax Increment Financing (TIF) Districts

City Council
November 9, 2020

Tax Increment Financing (TIF) Districts

- ▶ Mechanism to create funding source for development and redevelopment
- ▶ Enabled by Ohio Revised Code 5709
- ▶ Approximately 2,000 districts statewide
- ▶ Does NOT raise taxes
- ▶ Will NOT impact school revenues as proposed



TIF Districts

- ▶ Baseline property values are “frozen” with creation of a TIF
- ▶ Increased value becomes basis for TIF service payments (the increment)

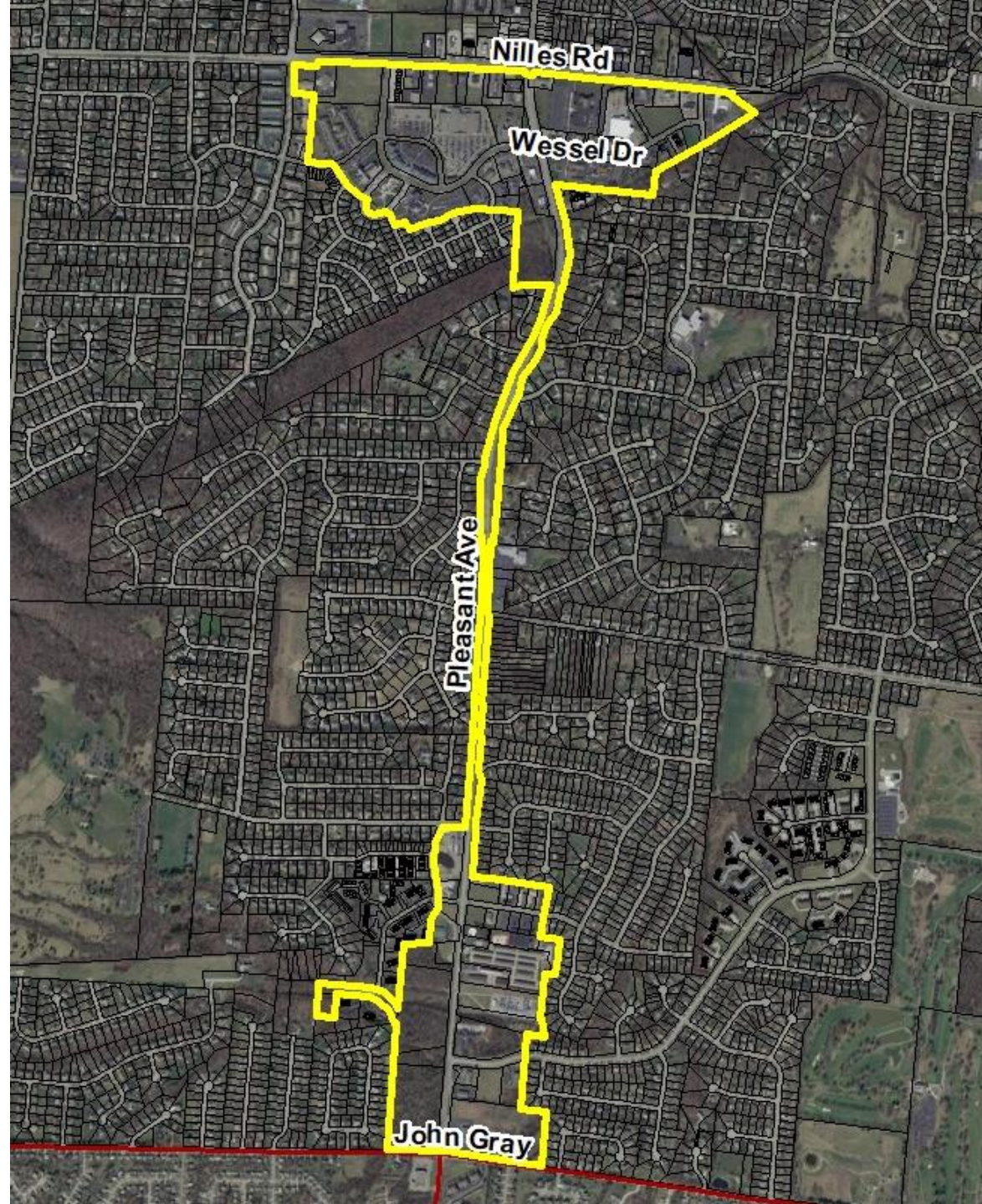


TIF Districts

- ▶ Funds can be used for public improvements:
 - ▶ Infrastructure (roads, utilities, etc.)
 - ▶ Property acquisition
 - ▶ Demolition and environmental remediation
- ▶ Funds subject to the city's standard appropriation and procurement processes



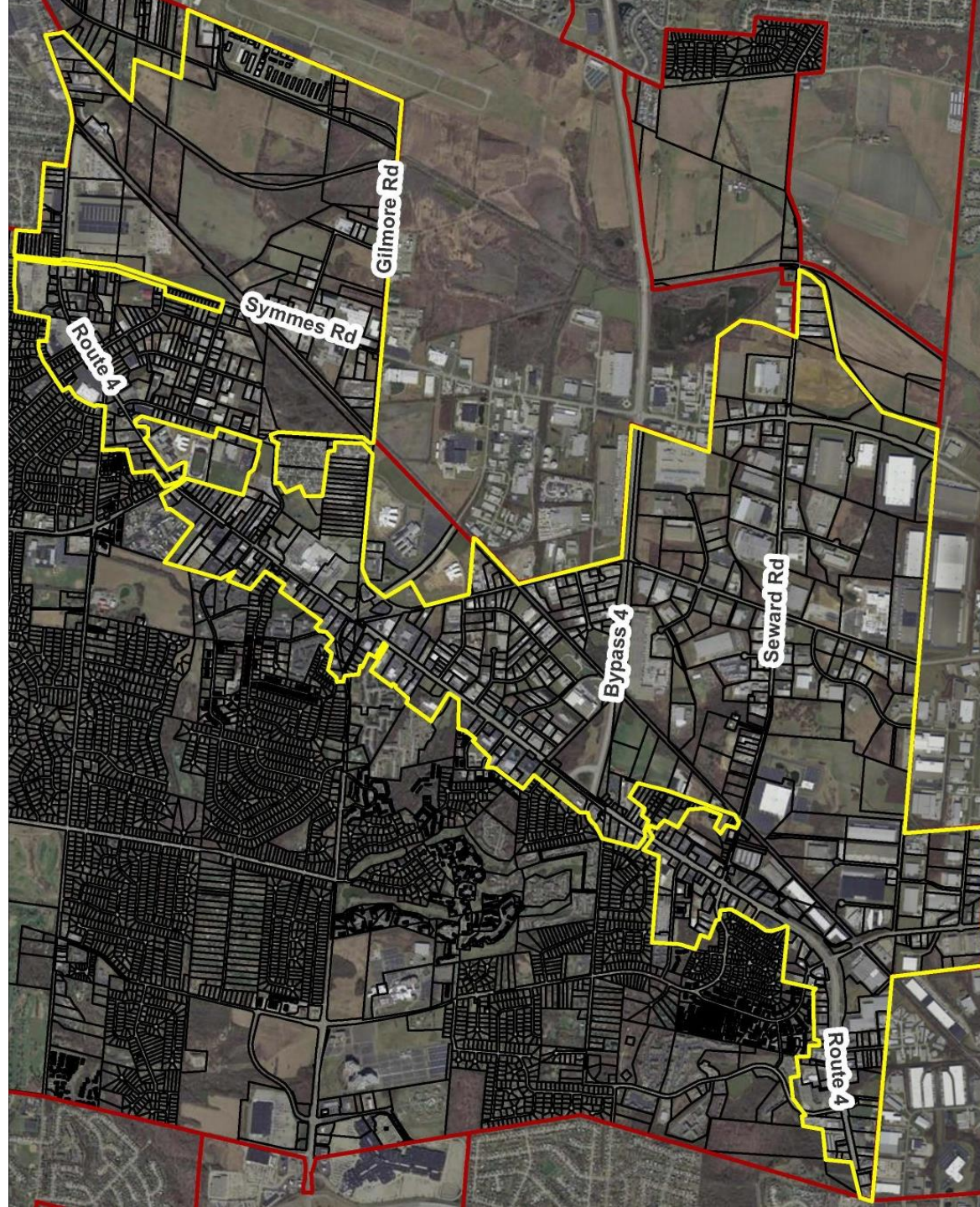
Proposed South Town Center TIF District



9.a

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Proposed Northeast Area TIF District



Outreach Efforts



- ▶ Briefing at City Council
- ▶ Mailing to all property owners
- ▶ Information posted on city website
- ▶ Targeted outreach to major property owners
- ▶ Public information meeting

September 28th

October 2nd

October 5th

October 5th - 28th

October 29th

Next Steps

- ▶ Ordinance for each district
- ▶ Filing with county and state
- ▶ Creation of TIF funds
- ▶ Long-term accumulation of revenues



Fairfield Commerce Park

- ▶ Redevelopment of Liberty Mutual property
 - ▶ >\$50 million investment
 - ▶ >1 million SF on new industrial space
 - ▶ > 600 jobs anticipated at full build-out
- ▶ Led by Ambrose Property Group of Indianapolis
- ▶ Requested support for public improvements
 - ▶ Lesser of 50% or \$500,000 reimbursement from Northeast Area TIF





FAIRFIELD

COMMERCE PARK



NORTHPOINTE DR.

Fairfield Commerce Park

9.a



Seward Road at Mercantile Drive



Northpointe Drive

Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

Discussion



CARES Act Business Relief Grants

City Council
November 9, 2020

CARES Act Business Relief Grants

- ▶ Grants to local businesses impacted by COVID-19 is an eligible CARES Act expenditure
- ▶ Butler County may allocate a portion of the county's CARES Act funding for a small business grant program
- ▶ Program envisioned as a partnership with the Fairfield Chamber of Commerce
- ▶ Funds must be expended by December 31, 2020



Minutes Acceptance: Minutes of Nov 9, 2020 7:00 PM (Approval of Minutes)

CARES Act Business Relief Grants

- ▶ Business Requirements
 - ▶ Physical storefront in city
 - ▶ No more than 25 FTEs or \$1 M annual revenue
 - ▶ Locally-owned (no more than five locations)
 - ▶ Must have been in operation since Oct. 1, 2019
- ▶ Grants of \$4,500 to \$10,000
- ▶ Applications funded first come, first serve



Discussion



City Council Ordinance
Regular Meeting - November 23, 2020

Submitted by: Scott Timmer, Director of Finance
 Submitting Department: Finance

Subject:

Amendments to the Codified Ordinance Section 181 – Income Tax

Legislation Title:

Ordinance to amend Chapter 181, Income Tax, of Ordinance No. 166-84, the Codified Ordinances of Fairfield, Ohio effective January 1, 2021 for tax years 2021 and following.

Recommendation:

It is recommended that City Council adopt the changes to Section 181 - Income Tax, as submitted.

Background/Synopsis:

Since HB 5, the State of Ohio has passed several pieces of legislation requiring the change of Chapter 718 of the ORC. To remain in compliance with the State of Ohio laws, these changes have been incorporated into the income tax ordinance.

Legislation passed and incorporated into the income tax ordinance includes:

- HB 64 effective 9/29/2015, applicable to municipal taxable years beginning on or after 1/1/2016.
- HB 182 effective 9/13/2016
- SB 172 effective 9/14/2016
- SB 235 effective 3/28/17
- HB 49 effective 9/29/2017, applicable for tax years beginning on or after 1/1/2018.
- HB 133 effective 9/28/2018
- HB 166 effective 10/17/2019, op. for municipal taxable years beginning on or after 1/1/2020
- HB 197 effective 3/27/2020

Financial Impact:

This amendment in Chapter 181 will have no financial impact to the City.

Emergency Provision Explanation:

N/A

Rule Suspension Requested:

No

Emergency Provision Needed:

No

Attachments:

1. Chapter 181 Income Tax-Ord
2. Chapter181_2020-Update

ORDINANCE NO. _____

ORDINANCE TO AMEND CHAPTER 181, INCOME TAX, OF
ORDINANCE NO. 166-84, THE CODIFIED ORDINANCES OF
FAIRFIELD, OHIO EFFECTIVE JANUARY 1, 2021 FOR TAX
YEARS 2021 AND FOLLOWING.

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

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

WHEREAS, the City income tax ordinance is in need of amendment to clarify its provisions and assure compliance with Chapter 718 of the Ohio Revised Code.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Fairfield, Ohio, that:

Section 1. Chapter 181, Income Tax, of Ordinance No. 166-84, The Codified Ordinances of Fairfield, Ohio, is hereby amended in its entirety effective January 1, 2021 for tax years 2021 and after to read as follows:

See attached Exhibit “A” which is incorporated herein by reference.

Section 2. Existing Chapter 181 and previous versions of Chapter 181, Income Tax, of Ordinance No. 166-84, The Codified Ordinances of Fairfield, Ohio, are specifically not repealed and shall remain in effect for tax years prior to 2021 as they currently apply. Existing Chapter 181 and any other previous versions of Chapter 181 which were not repealed shall not be included in the Codified Ordinances publication but will be made available on the City’s website as necessary for prior tax filings for previous years.

Section 3. This Ordinance shall take effect at the earliest period allowed by law with effective date for the amendment itself as stated in Section 1 above.

Passed	_____	_____
		Mayor's Approval
Posted	_____	
First Reading	_____	Rules Suspended _____
Second Reading	_____	
Third Reading	_____	

ATTEST:

Clerk of Council

This is to certify that this Ordinance has been duly published by posting and summary publication as provided by Charter.

Clerk of Council

Active Clients\City of Fairfield\Ordinances\2020\Chapter 181 Income Tax-Ord

“CHAPTER 181”
Municipal Income Tax
Effective January 1, 2021
For taxable years beginning with taxable year 2021

- 181.01 AUTHORITY TO LEVY TAX; PURPOSES OF TAX; RATE**
- 181.011 AUTHORITY TO LEVY TAX
 - 181.012 PURPOSES OF TAX; RATE
 - 181.013 INTENTIONALLY LEFT BLANK
 - 181.014 STATEMENT OF PROCEDURAL HISTORY; STATE MANDATED CHANGES TO MUNICIPAL INCOME TAX
 - 181.015 ELECTRONIC VERSION OF RULES, ORDINANCES, BLANKS, AND INSTRUCTIONS AVAILABLE ON INTERNET
- 181.02 EFFECTIVE DATE**
- 181.03 DEFINITIONS**
- 181.04 INCOME SUBJECT TO TAX FOR INDIVIDUALS**
- 181.041 DETERMINING MUNICIPAL TAXABLE INCOME FOR INDIVIDUALS
 - 181.042 DOMICILE
 - 181.043 EXEMPTION FOR MEMBER OR EMPLOYEE OF GENERAL ASSEMBLY AND CERTAIN JUDGES
- 181.05 COLLECTION AT SOURCE**
- 181.051 COLLECTION AT SOURCE; WITHHOLDING FROM WAGES
 - 181.052 COLLECTION AT SOURCE; OCCASIONAL ENTRANT
 - 181.053 COLLECTION AT SOURCE; CASINO AND VLT
- 181.06 INCOME SUBJECT TO NET PROFIT TAX**
- 181.061 DETERMINING MUNICIPAL TAXABLE INCOME FOR TAXPAYERS WHO ARE NOT INDIVIDUALS
 - 181.062 NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX; ALTERNATIVE APPORTIONMENT
 - 181.063 CONSOLIDATED FEDERAL INCOME TAX RETURN
 - 181.064 TAX CREDIT FOR BUSINESSES THAT FOSTER NEW JOBS IN OHIO
 - 181.065 TAX CREDITS TO FOSTER JOB RETENTION
- 181.07 DECLARATION OF ESTIMATED TAX**
- 181.08 CREDIT FOR TAX PAID**
- 181.081 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY
 - 181.082 REFUNDABLE CREDIT FOR QUALIFYING LOSS
 - 181.083 CREDIT FOR PERSON WORKING IN JOINT ECONOMIC DEVELOPMENT DISTRICT
 - 181.084 CREDIT FOR TAX BEYOND STATUTE FOR OBTAINING REFUND
- 181.09 ANNUAL RETURN**
- 181.091 RETURN AND PAYMENT OF TAX

- 181.092 RETURN AND PAYMENT OF TAX; INDIVIDUALS SERVING IN COMBAT ZONE
- 181.093 USE OF OHIO BUSINESS GATEWAY; TYPES OF FILINGS AUTHORIZED
- 181.094 EXTENSION OF TIME TO FILE
- 181.095 AMENDED RETURNS
- 181.096 REFUNDS
- 181.10 PENALTY, INTEREST, FEES AND CHARGES**
- 181.11 AUDIT**
- 181.12 ROUNDING**
- 181.13 AUTHORITY AND POWERS OF THE TAX ADMINISTRATOR**
 - 181.131 AUTHORITY OF TAX ADMINISTRATOR; ADMINISTRATIVE POWERS OF THE TAX ADMINISTRATOR
 - 181.132 AUTHORITY OF TAX ADMINISTRATOR; COMPROMISE OF CLAIM AND PAYMENT OVER TIME
 - 181.133 AUTHORITY OF TAX ADMINISTRATOR; RIGHT TO EXAMINE
 - 181.134 AUTHORITY OF TAX ADMINISTRATOR; REQUIRING IDENTIFYING INFORMATION
- 181.14 CONFIDENTIALITY**
- 181.15 FRAUD**
- 181.16 OPINION OF THE TAX ADMINISTRATOR**
- 181.17 ASSESSMENT; APPEAL BASED ON PRESUMPTION OF DELIVERY**
- 181.18 LOCAL BOARD OF TAX REVIEW; APPEAL TO LOCAL BOARD OF TAX REVIEW**
- 181.19 ACTIONS TO RECOVER; STATUTE OF LIMITATIONS**
- 181.20 ADOPTION OF RULES**
- 181.21 INFORMATION BY LANDLORDS**
- 181.22 INFORMATION BY CONTRACTORS**
- 181.23 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER**
- 181.24 SAVINGS CLAUSE**
- 181.25 NET-PROFIT OPT IN FOR FILING THROUGH THE STATE OF OHIO DEPARTMENT OF TAXATION**
- 181.99 VIOLATIONS – PENALTY**

181.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX; RATE**181.011 AUTHORITY TO LEVY TAX**

(A) The tax on income and the withholding tax established by this Chapter 181 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax on income and the withholding tax established by this Chapter 181 are deemed to be levied in accordance with, and to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718). This Chapter is deemed to incorporate the provisions of ORC 718.

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

(Ord. 15-18. Passed 2-26-18.) (Source: ORC 718.04)

181.012 PURPOSES OF TAX; RATE

(A) There is hereby levied a tax: on all income, qualifying wages, municipal taxable income, commissions and other compensation, and on net profits, as hereinafter provided, in the sum of one and one-half percent (1-1/2%).

The funds collected under the provisions of this chapter shall be apportioned as follows:

(1) One and two-tenths percent (1.2%) of the tax to provide funds for the purposes of general Municipal operations, maintenance of equipment, extension and enlargement of Municipal services and facilities, and capital improvements of the City.

(2) Fifteen one-hundredths of one percent (0.15%) of the tax to be used for the purposes of capital improvements and the retirement of debt.

(3) Fifteen one-hundredths of one percent (0.15%) of the tax to be used for the purposes of street improvement, reconstruction and repair.

(B) As to the use of these funds, "Capital Improvement" shall be defined as any property, asset or improvement with an estimated life or usefulness of five years or more, including land and interests therein, and including reconstructions, enlargements and extensions thereof having an estimated life or usefulness of five years or more. Reconstruction for street purposes includes the resurfacing, but not the ordinary repair, of streets

(C) The revised apportionment of the municipal income tax specified in paragraph (a), above shall be effective for municipal income tax revenue received on or after January 1, 2013.

(Ord. 31-12. Passed 4-9-12.)

181.013 INTENTIONALLY LEFT BLANK**181.014 STATEMENT OF PROCEDURAL HISTORY; STATE MANDATED CHANGES TO MUNICIPAL INCOME TAX**

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

(B) As mandated by H.B. 5, municipal income tax Ordinance 98-15, effective January 1, 2016, comprehensively amended Chapter 181 in accordance with the provisions of ORC 718 to allow the

Municipality to continue the income tax and withholding tax administration and collection efforts on behalf of the Municipality.

(C) Ordinance 98-15 does not repeal the existing Chapter 181 for any taxable year beginning prior to 2016, but rather amends Chapter 181 effective January 1, 2016. For municipal taxable years beginning before January 1, 2016, the Municipality shall continue to administer, audit, and enforce the income tax of the Municipality under ORC 718 and ordinances and resolutions of the Municipality, as that chapter and those ordinances and resolutions existed before January 1, 2016. Any provisions of this chapter modified for years beginning on or after January 1, 2016 will be noted accordingly.

(D) Ordinance 15-18 does not repeal the existing Chapter 181 for any taxable year beginning prior to 2018, but rather amends Chapter 181 effective January 1, 2018. For municipal tax years beginning before January 1, 2018, the municipality shall continue to administer, audit, and enforce the income tax of the municipality under ORC 718 and ordinances and resolutions of the municipality as that chapter and those ordinances and resolutions existed before January 1, 2018.

181.015 ELECTRONIC VERSION OF RULES, ORDINANCES, BLANKS, AND INSTRUCTIONS AVAILABLE ON INTERNET

The tax administrator of a municipal corporation that imposes a tax on income in accordance with this chapter shall make electronic versions of any rules or ordinances governing the tax available to the public through the internet, including, but not limited to, ordinances or rules governing the rate of tax; payment and withholding of taxes; filing any prescribed returns, reports, or other documents; dates for filing or paying taxes, including estimated taxes; penalties, interest, assessment, and other collection remedies; rights of taxpayers to appeal; procedures for filing appeals; and a summary of taxpayers' rights and responsibilities. The tax administrator shall make blanks of any prescribed returns, reports, or documents, and any instructions pertaining thereto, available to the public electronically through the internet. Electronic versions of rules, ordinances, blanks, and instructions shall be made available by posting them on the electronic site established by the tax commissioner under section [5703.49](#) of the Revised Code and, if the municipal corporation or tax administrator maintains an electronic site for the posting of such documents that is accessible through the internet, by posting them on that electronic site. If a municipal corporation or tax administrator establishes such an electronic site, the municipal corporation shall incorporate an electronic link between that site and the site established pursuant to section [5703.49](#) of the Revised Code, and shall provide to the tax commissioner the uniform resource locator of the site established pursuant to this division.

(Source: ORC 718.07)

181.02 EFFECTIVE DATE

(A) Ordinance __-__ does not repeal the existing Chapter 181 for any taxable year beginning prior to 2021, but rather amends Chapter 181 effective January 1, 2021. For municipal tax years beginning before January 1, 2021, the municipality shall continue to administer, audit, and enforce the income tax of the municipality under ORC 718 and ordinances and resolutions of the municipality as that chapter and those ordinances and resolutions existed before January 1, 2021.

181.03 DEFINITIONS

Any term used in this chapter that is not otherwise defined in this chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the Ohio Revised Code, unless a different meaning is clearly required. Except as provided in section 181.27, if a term used in this chapter that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of

the Ohio Revised Code and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the Ohio Revised Code.

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

Except as otherwise provided in section 181.27, as used in this chapter:

- (1) **"ADJUSTED FEDERAL TAXABLE INCOME,"** for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under division 23(E) of this section, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:
 - (A) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.
 - (B) Add an amount equal to five percent of intangible income deducted under division (1)(A) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code;
 - (C) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;
 - (D)
 - (i) Except as provided in division (1)(D)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;
 - (ii) Division (1)(D)(i) of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.
 - (E) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;
 - (F) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;
 - (G) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section [4313.02](#) of the Ohio Revised Code;
 - (H) For tax years beginning on and after January 1, 2018, deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.
 - (I) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (E)(3)(b) of Section 181.063 of this Chapter.
 - (J) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (E)(3)(b) of Section 181.063 of this Chapter.

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (47)(B) of this section, is not a publicly traded partnership that has made the election described in division (23)(D) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed

retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in division (1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(2) INTENTIONALLY LEFT BLANK

(3) **"ASSESSMENT"** means any of the following:

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

(ii) A Tax Administrator's denial of a taxpayer's request for use of an alternative apportionment method, issued under Section 181.062(B)(2) of this Chapter; or

(iii) A Tax Administrator's requirement for a taxpayer to use an alternative apportionment method, issued under Section 181.062(B)(3) of this Chapter.

(iv) For purposes of division (3)(A)(i), (ii), and (iii) of this Section, an assessment shall commence the person's time limitation for making an appeal to the Local Board of Tax Review pursuant to Section 181.18 of this Chapter, and shall have **"ASSESSMENT"** written in all capital letters at the top of such finding.

(B) **"ASSESSMENT"** does not include notice(s) denying a request for refund issued under Section 181.096 (B)(3) of this Chapter, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (2)(A) of this section.

(4) **"ASSOCIATION"** means a partnership, limited partnership, limited liability company, S corporation or any other form of unincorporated enterprise, owned by two or more persons.

(5) **"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

(6) **"BOARD OF REVIEW"** see 181.03(29) Local Board of Tax Review.

(7) **"BUSINESS"** means an enterprise, activity, profession, or undertaking of any nature, conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation, or any other entity including, but not limited to, the renting and leasing of property, real, personal, or mixed.

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

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

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

(11) **"CITY"** means the City of Fairfield, Ohio

(12) INTENTIONALLY LEFT BLANK

(13) **"CORPORATION"** means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, or foreign country or dependency.

(14) **"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.

(15) **"DOMICILE"** see 181.042.

- (16) **"EMPLOYEE"** means one who works for wages salary, commission or other type of compensation for the service of an employer.
- (17) **"EMPLOYER"** means an individual, partnership, association, corporation, governmental body, unit, or agency, other any other entity, whether or not organized for profit, and including the officers and senior resident manager, who or which employs one or more persons on a salary, wage, commission or other compensation basis.
- (18) **"EXEMPT INCOME"** means all of the following:
- (A) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state;
 - (B)
 - (i) Except as provided in division (11)(B)(ii) of this section, intangible income;
 - (ii) A municipal corporation that taxed any type of intangible income on March 29, 1988, pursuant to Section 3 of S.B. 238 of the 116th general assembly, may continue to tax that type of income if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 voted in favor thereof at an election held on November 8, 1988.
 - (C) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (11)(C) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in section 3402(o)(2) of the Internal Revenue Code.
 - (D) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.
 - (E) Compensation paid under section [3501.28](#) or [3501.36](#) of the Ohio Revised Code to a person serving as a precinct election official to the extent that such compensation does not exceed one thousand dollars for the taxable year. Such compensation in excess of one thousand dollars for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.
 - (F) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;
 - (G) Alimony and child support received;
 - (H) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation for punitive damages;
 - (I) Income of a public utility when that public utility is subject to the tax levied under section [5727.24](#) or [5727.30](#) of the Ohio Revised Code. Division (11)(I) of this section does not apply for purposes of Chapter 5745 of the Ohio Revised Code;
 - (J) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business;
 - (K) Compensation or allowances excluded from federal gross income under section 107 of the Internal Revenue Code;
 - (L) Employee compensation that is not qualifying wages as defined in division (34) of this section;
 - (M) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

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

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

(P) (i) Except as provided in divisions (11)(P)(ii), (iii), and (iv) of this section, qualifying wages described in division (B)(1) or (E) of Section 181.052 of this Chapter to the extent the qualifying wages are not subject to withholding for the Municipality under either of those divisions.

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

(iii) The exemption provided in division (11)(P)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (D)(2) of Section 181.052 of this Chapter

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

(a) For qualifying wages described in division (B)(1) of Section 181.052 of this Chapter, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (E) of Section 181.052 of this Chapter, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

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

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

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

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

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (11)(Q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 181.052 of this Chapter.

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

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

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

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

(T) Any item of income that is exempt income of a pass-through entity under division (11) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(U) In the case of a tax administered, collected, and enforced by a municipal corporation pursuant to an agreement with the board of directors of a joint economic development district under section 715.72 of the Revised Code, the net profits of a business, and the income of the employees of that business, exempted from the tax under division (Q) of that section.

(V) All of the following:

(i) Income derived from disaster work conducted in this state by an out-of-state disaster business during a disaster response period pursuant to a qualifying solicitation received by the business;

(ii) Income of a qualifying employee described in division (A)(14)(a) of section 5703.94 of the Revised Code, to the extent such income is derived from disaster work conducted in this state by the employee during a disaster response period pursuant to a qualifying solicitation received by the employee's employer;

(iii) Income of a qualifying employee described in division (A)(14)(b) of section 5703.94 of the Revised Code, to the extent such income is derived from disaster work conducted in this state by the employee during a disaster response period on critical infrastructure owned or used by the employee's employer.

(19) **"FISCAL YEAR"** means an accounting period of twelve months or less, ending on any other day than December 31.

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

(21) **"GENERIC FORM"** means an electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability, including a request for refund. The City shall accept for filing a generic form of such a return, report, or document if the generic form once completed and filed contains all other information required to be submitted with the City's prescribed returns, reports, or documents.

(22) INTENTIONALLY LEFT BLANK

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

(A) (i) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in division (34)(E) of this section.

(ii) For the purposes of division (23)(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 (23)(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 (23)(A)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' distributive shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division 18 (N) of this Section.

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

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

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

(D) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings. Credit for tax withheld or paid to another municipal corporation on such winnings paid to the municipal corporation where winnings occur is limited to the credit as specified in Section 181.081 of this Chapter.

(E) INTENTIONALLY LEFT BLANK

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

(25) **"INTERNAL REVENUE CODE"** has the same meaning as in section 5747.01 of the Ohio Revised Code.

(26) INTENTIONALLY LEFT BLANK

(27) **"JOINT ECONOMIC DEVELOPMENT DISTRICT OR ZONE"** means a District or Zone created under Ohio Revised Code Sections 715.70, 715.71 and 715.73, as amended from time to time.

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

(29) **"LOCAL BOARD OF TAX REVIEW"** and **"BOARD OF TAX REVIEW"** means the entity created under Section 181.18 of this Chapter.

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

(31) **"MUNICIPAL TAXABLE INCOME"** means the following:

(A) (i) For a person other than an individual, income, apportioned or situated to the Municipality under Section 181.062 of this Chapter, as applicable reduced by any pre-2017 net operating loss carryforward available to the person for the Municipality.

(ii) (a) For an individual who is a resident of a Municipality other than a qualified municipal corporation, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (31)(B) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the Municipality.

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

- (iii) For an individual who is a nonresident of the Municipality, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to the Municipality under Section 181.062 of this Chapter, then reduced as provided in division (31)(B) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the Municipality.
- (B) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (31)(A)(ii)(a) or (31)(A)(iii) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation.
- (32) **"MUNICIPALITY"** means the City of Fairfield, Ohio.
- (33) **"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.
- (34) **"NET PROFIT"**
- (A) 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 (34)(A), the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (34)(C) of this section.
- (B) **"NET PROFIT"** for a person other than an individual means adjusted federal taxable income reduced by any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017, subject to the limitations of division (34)(C) of this section.
- (C) (i) The amount of such net operating loss shall be deducted from net profit to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five 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 (34)(C) of this section to offset qualifying wages.
- (iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, and 2022, a person may not deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, more than fifty percent of the amount of the deduction otherwise allowed by division (34)(C) of this section.
- (b) For taxable years beginning in 2023 or thereafter, a person may deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 2016, the full amount allowed by division (34)(C) of this section without regard to the limitation of division (34)(C)(iii)(a) of this section.
- (iv) Any pre-2017 net operating loss carryforward deduction that is available may be utilized before a taxpayer may deduct any amount pursuant to division (34)(C) of this section.
- (v) Nothing in division (34)(C)(iii)(a) of this section precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (34)(C)(iii)(a) of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (34)(C)(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 (34)(C)(iii)(a) of this section shall apply to the amount carried forward.
- (D) For the purposes of this chapter, and notwithstanding division (34)(B) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(E) (i) For the purposes of this chapter, and notwithstanding any other provision of this chapter, the net profit of a publicly traded partnership that makes the election described in division (34)(E) of this section shall be taxed as if the partnership were a C corporation, and shall not be treated as the net profit or income of any owner of the partnership.

(ii) A publicly traded partnership that is treated as a partnership for federal income tax purposes and that is subject to tax on its net profits in one or more municipal corporations in this state may elect to be treated as a C corporation for municipal income tax purposes. The publicly traded partnership shall make the election in every municipal corporation in which the partnership is subject to taxation on its net profits. The election shall be made on the annual tax return filed in each such municipal corporation.

(35) **"NON-QUALIFIED DEFERRED COMPENSATION PLAN"** means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

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

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

(38) "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.

(39) INTENTIONALLY LEFT BLANK

(40) INTENTIONALLY LEFT BLANK

(41) **"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.

(42) **"PENSION"** means a retirement benefit plan, regardless of whether the plan satisfies the qualifications described under section 401(a) of the Internal Revenue Code, including amounts that are taxable under the "Federal Insurance Contributions Act," Chapter 21 of the Internal Revenue Code, excluding employee contributions and elective deferrals, and regardless of whether such amounts are paid in the same taxable year in which the amounts are included in the employee's wages, as defined by section 3121(a) of the Internal Revenue Code.

(43) **"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. Whenever used in any clause prescribing and imposing a penalty, the term "person", as applied to an unincorporated entity, shall mean the partners or members thereof, and, as applied to corporations, the officers thereof.

(44) INTENTIONALLY LEFT BLANK

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

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

(47) **"PRE-2017 NET OPERATING LOSS CARRYFORWARD"**

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

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

(48) **"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.

(49) **"OUT-OF-STATE DISASTER BUSINESS," "QUALIFYING SOLICITATION," "QUALIFYING EMPLOYEE," "DISASTER WORK," "CRITICAL INFRASTRUCTURE," AND "DISASTER RESPONSE PERIOD"** have the same meanings as in section 5703.94 of the Revised Code.

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

(51) **"QUALIFYING WAGES"** means wages, as defined in section 3121(a) of the Internal Revenue Code, including, but not limited to, severance pay, sick pay, vacation pay and supplemental unemployment benefits paid by an employer or employers, commissions, compensation of personal services, other income defined by statute as taxable, and/or the net profits from operation of a business, profession, or other enterprise or activity adjusted in accordance with the provisions of this chapter, without regard to any wage limitations, and, adjusted as follows:

- (A) Deduct the following amounts:
 - (i) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in section 125 of the Internal Revenue Code.
 - (ii) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.
 - (iii) Any amount included in wages if 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.
 - (iv) 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) INTENTIONALLY LEFT BLANK
 - (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 (49)(B)(iii) of this section applies only to employee contributions and employee deferrals.
 - (iv) Any amount that is supplemental unemployment compensation benefits described in section 3402(o)(2) of the Internal Revenue Code and not included in wages.
 - (v) Any amount received that is treated as self-employment income for federal tax purposes in accordance with section 1402(a)(8) of the Internal Revenue Code.
 - (vi) Any amount not included in wages if all of the following apply:
 - (a) For the taxable year the amount is employee compensation that is earned outside of the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under section 911 of the Internal Revenue Code;
 - (b) For no preceding taxable year did the amount constitute wages as defined in section 3121(a) of the Internal Revenue Code;
 - (c) For no succeeding taxable year will the amount constitute wages; and

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (49)(B) of this section or section [718.03](#) of the Ohio Revised Code, as that section existed before the effective date of H.B. 5 of the 130th general assembly, March 23, 2015.

(52) **"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 of the value of the taxpayer's outstanding stock;

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

(C) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (50)(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 (50)(A) to (C) of this section have been met.

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

(54) **"RESIDENT"** means an individual who is domiciled in the Municipality as determined under Section 181.042 of this Chapter.

(55) **"RETIREMENT BENEFIT PLAN"** means an arrangement whereby an entity provides benefits to individuals either on or after their termination of service because of retirement or disability. "Retirement benefit plan" does not include wage continuation payments, severance payments, or payments made for accrued personal or vacation time.

(56) **"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.

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

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

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

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

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

any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

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

- (A) A municipal corporation acting as the agent of another municipal corporation;
- (B) A person retained by a municipal corporation to administer a tax levied by the municipal corporation, but only if the municipal corporation does not compensate the person in whole or in part on a contingency basis;
- (C) The Central Collection Agency (CCA) or the Regional Income Tax Agency (RITA) or their successors in interest, or another entity organized to perform functions similar to those performed by the Central Collection Agency and the Regional Income Tax Agency. "Tax Administrator" does not include the Tax Commissioner.

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

(64) **"TAX RETURN PREPARER"** means any person other than the taxpayer that is authorized by a taxpayer to complete or file an income tax return, report, or other document on behalf of the taxpayer.

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

(66) **"TAXPAYER"** means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter. **"TAXPAYER"** does not include a grantor trust or, except as provided in division (66)(A)(i) of this section, a disregarded entity.

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

- (a) The limited liability company's single member is also a limited liability company.
- (b) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.
- (c) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of section 718.01 of the Ohio Revised Code as this section existed on December 31, 2004.
- (d) The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.
- (e) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(ii) For purposes of division (63)(B)(i)(e) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least four hundred thousand dollars.

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

(68) **"VIDEO LOTTERY TERMINAL"** or **"VLT"** has the same meaning as in section [3770.21](#) of the Ohio Revised Code.

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

(Source: Most definitions can be found in ORC 718.01)

181.04 INCOME SUBJECT TO TAX FOR INDIVIDUALS

181.041 DETERMINING MUNICIPAL TAXABLE INCOME FOR INDIVIDUALS

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

(1) "Income" reduced by "Exempt Income" to the extent such exempt income is otherwise included in income, reduced by allowable employee business expense deduction as found in division (20)(B) of Section 181.03 of this Chapter, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income".

(a) "Income" is defined in Section 181.03 (23) of this Chapter.

(i) "Qualifying Wages" is defined in Section 181.03(51).

(ii) "Net profit" is included in "income", and is defined in Section 181.03 (34) of this Chapter. This section also provides that the net operating loss carryforward shall be calculated and deducted in the same manner as provided in division (1)(H) of Section 181.03. Treatment of net profits received by an individual taxpayer from rental real estate is provided in Section 181.062(E).

(iii) Section 181.03(14) provides the following: offsetting and net operating loss carryforward treatment in (14)(A)(ii)(a); resident's distributive share of net profit from pass through entity treatment in (14)(A)(ii)(b); treatment of S Corporation distributive share of net profit in the hands of the shareholder in (14)(A)(iii); restriction of amount of loss permitted to be carried forward for use by taxpayer in a subsequent taxable year in (14)(A)(iv).

(iv) "Pass Through Entity" is defined in Section 181.03(41).

(b) "Exempt Income" is defined in Section 181.03 (18) of this Chapter.

(c) Allowable employee business expense deduction is described in (20) of Section 181.03 of this Chapter, and is subject to the limitations provided in that section.

(d) "Pre-2017 Net Operating Loss Carryforward" is defined in Section 181.03 (47) of this Chapter

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

(1) "Income" reduced by "Exempt Income" to the extent such exempt income is otherwise included in income, as applicable, apportioned or situated to the Municipality as provided in Section 181.062 of this Chapter, reduced by allowable employee business expense deduction as found in (20)(B) of Section 181.03 of this Chapter, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income".

(a) "Income" is defined in Section 181.03(14) of this Chapter.

(i) "Qualifying Wages" is defined in Section 181.03(23).

(ii) "Net profit" is included in "income", and is defined in Section 181.03(51) of this Chapter. This section also provides that the net operating loss carryforward shall be calculated and deducted in the same manner as provided in division (1)(H) of Section 181.03. "Net profit" for a nonresident individual includes any net profit of the nonresident, but excludes the distributive share of net profit or loss of only pass through entity owned directly or indirectly by the nonresident.

(iii) "Pass Through Entity" is defined in Section 181.03(41).

(b) "Exempt Income" is defined in Section 181.03(18) of this Chapter.

(c) “Apportioned or situated to the Municipality as provided in Section 181.062 of this Chapter” includes the apportionment of net profit income attributable to work done or services performed in the Municipality. Treatment of net profits received by an individual taxpayer from rental real estate is provided in Section 181.062(E).

(d) “Allowable employee business expense deduction” as described in (20) of Section 181.03 of this Chapter, is subject to the limitations provided in that section. For a nonresident of the Municipality, the deduction is limited to the extent the expenses are related to the performance of personal services by the nonresident in the Municipality.81.03

(e) “Pre-2017 Net Operating Loss Carryforward” is defined in Section 181.03(47) of this Chapter.

181.042 DOMICILE

(A) As used in this section:

(1) 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.

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

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

- (1) The individual's domicile in other taxable years;
- (2) The location at which the individual is registered to vote;
- (3) The address on the individual's driver's license;
- (4) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;
- (5) The location and value of abodes owned or leased by the individual;
- (6) Declarations, written or oral, made by the individual regarding the individual's residency;
- (7) The location of educational institutions attended by the individual's dependents as defined in section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation or state where the educational institution is located;

(8) All applicable factors as provided in Ohio Revised Code Section 718.012.

(Source: ORC 718.012)

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

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

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

(Source: ORC 718.50)

181.05 COLLECTION AT SOURCE

181.051 COLLECTION AT SOURCE; WITHHOLDING FROM QUALIFYING WAGES

(A) (1) Each employer, agent of an employer, or other payer located or doing business in the Municipality shall withhold from each employee an amount equal to the qualifying wages of the employee earned by the employee in the Municipality multiplied by the applicable rate of the Municipality's income tax, except for qualifying wages for which withholding is not required under section 181.052 of this Chapter or division (D) or (F) of this section. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

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

(B) (1) An employer, agent of an employer, or other payer shall remit to the Tax Administrator of the Municipality the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer, along with any report required by the Tax Administrator to accompany such payment, according to the following schedule:

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

(b) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars. Payment under division (B)(1)(b) of this section shall be made to the Tax Administrator not later than fifteen days after the last day of each month.

(c) Taxes required to be deducted and withheld shall be remitted semimonthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted on behalf of the Municipality in the preceding calendar year exceeded eleven thousand nine hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the receding calendar year exceeded one thousand dollars. The payment under division (B)(1)(c) of this section shall be made to 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;

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

(d) An employer, agent of an employer or other payer is required to make payment by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the employee for remittance to the Municipality if the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section. Once the

threshold for remitting payment electronically for federal purposes has been met, any accrued municipal income tax withheld from employee qualifying wages earned within the Municipality shall be remitted to the Municipality at the same time that the federal tax withholding payment is due.

(C) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by the Municipality as the return required of an employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer, unless the Municipality requires all resident individual taxpayers to file a tax return under section 181.091 of this Chapter,

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

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

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

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

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

(H) On or before the last day of February of each year, an employer shall file a Withholding Reconciliation Return with the Tax Administrator listing the names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the Municipality during the preceding calendar year, the amount of tax withheld, if any, from each such employee's qualifying wage, the total amount of qualifying wages paid to such employee during the preceding calendar year, the name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year, any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee, and other information as may be required by the Tax Administrator.

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

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

(K) A 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.

(Source: ORC 718.03)

181.052 COLLECTION AT SOURCE; OCCASIONAL ENTRANT

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

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

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

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

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

- (a) The employee's principal place of work is located in the Municipality.
- (b) The employee performed services at one or more presumed worksite locations in the Municipality. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in this state at which the employer provides services that can reasonably be expected by the employer to last more than twenty days in a calendar year. Services can "reasonably be

expected by the employer to last more than twenty days" if either of the following applies at the time the services commence:

- (i) The nature of the services are such that it will require more than twenty days of actual services to complete the services;
- (ii) The agreement between the employer and its customer to perform services at a location requires the employer to perform actual services at the location for more than twenty days.
- (c) The employee is a resident of the Municipality and has requested that the employer withhold tax from the employee's qualifying wages as provided in section 181.051 of this Chapter.

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

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

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

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

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

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

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

(E) Without regard to the number of days in a calendar year on which an employee performs personal services in any municipal corporation, an employer shall withhold municipal income tax on all of the

employee's qualifying wages for a taxable year and remit that tax only to the municipal corporation in which the employer's fixed location is located if the employer qualifies as a small employer as defined in Section 181.03 of this Chapter. To determine whether an employer qualifies as a small employer for a taxable year, a Tax Administrator may require the employer to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(F) Divisions (B)(1) and (D) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of section 181.051 of this Chapter.

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

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

(Source: ORC 718.011; ORC 718.01)

181.053 COLLECTION AT SOURCE; CASINO AND VLT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(I) Amounts deducted and withheld on behalf of a municipal corporation shall be allowed as a credit against payment of the tax imposed by the municipal corporation and shall be treated as taxes paid for purposes of section 181.07 of this Chapter. This division applies only to the person for whom the amount is deducted and withheld.

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

(Source: ORC 718.031)

181.06 INCOME SUBJECT TO NET PROFIT TAX

181.061 DETERMINING MUNICIPAL TAXABLE INCOME FOR TAXPAYERS WHO ARE NOT INDIVIDUALS

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

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

- (1) "Income" for a taxpayer that is not an individual means the "Net Profit" of the taxpayer.
- (i) "Net Profit" for a person other than an individual is defined in Section 181.03(34).
- (ii) "Adjusted Federal Taxable Income" is defined in Section 181.03(1) of this Chapter.
- (2) "Exempt Income" is defined in Section 181.03(18) of this Chapter.
- (3) "Apportionment" means the apportionment as determined by Section 181.062 of this Chapter.
- (4) "Pre-2017 Net Operating Loss Carryforward" is defined in Section 181.03 (47) of this Chapter.

(Source: ORC 718.01)

181.062 NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX; ALTERNATIVE APPORTIONMENT

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

(A) Except as otherwise provided in division (B) 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:

(1) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under section 181.052 of this Chapter;

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

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

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

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The

taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by division (A) of Section 181.19 of this Chapter.

(3) A Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (A) of Section 181.19 of this Chapter.

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

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

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

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

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

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

(D) For tax years beginning on and after January 1, 2018, for the purposes of division (A)(3) of this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:

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

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

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

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

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

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

(E) For tax years beginning prior to January 1, 2018, for the purposes of division (A)(3) of this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:

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

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

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

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

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

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

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

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

(F) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides.

A municipal corporation shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated under this division to the municipal corporation in which the property is located.

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

(2) An individual who is a resident of a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under Section 181.081 of this Chapter.

(H) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (18)(L) and (49)(A)(iv) of Section 181.03 of this Chapter, by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

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

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

(Source: ORC 718.02)

181.063 CONSOLIDATED FEDERAL INCOME TAX RETURN

(A) As used in this section:

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

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

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

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

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

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

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

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

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

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

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

(4) For tax years beginning on and after January 1, 2018, when a taxpayer makes the election allowed under section 718.80 of the Revised Code, a valid election made by the taxpayer under division (B)(1) or (2) of this section is binding upon the tax commissioner for the remainder of the five-year period.

(5) For tax years beginning on and after January 1, 2018, when an election made under section 718.80 of the Revised Code is terminated, a valid election made under section 718.86 of the Revised Code is binding upon the Tax Administrator for the remainder of the five-year period.

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

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

(E) (1) Except as otherwise provided in divisions (E)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in section 181.03(1) of this Chapter, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated municipal income tax return shall make any adjustment otherwise required under division (1) of 181.03 of this Chapter to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

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

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in Section 181.062 of this Chapter, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in Section 181.062 of this Chapter, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

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

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in Section 181.062 of this Chapter, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation;

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

(F) Corporations filing a consolidated municipal income tax return shall make the computations required under Section 181.062 of this Chapter by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

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

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

(Source: ORC 718.06)

181.064 TAX CREDIT FOR BUSINESSES THAT FOSTER NEW JOBS IN OHIO

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

(Source: ORC 718.15)

181.065 TAX CREDITS TO FOSTER JOB RETENTION

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

(Source: ORC 718.151)

181.07 DECLARATION OF ESTIMATED TAX

(A) As used in this section:

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

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

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

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

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

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

(2) Except as provided in division (F) of this section, taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the tax administrator. Except as provided in division (F) of this section, 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 181.091 of this Chapter or on or before the fifteenth 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 day of the fourth month after the beginning of each fiscal year or period.

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

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

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

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

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

(d) On or before the fifteenth day of the twelfth month of the taxable year, ninety percent of the tax liability for the taxable year; provided, however, for tax years beginning on and after January 1, 2018 for an individual, on or before the fifteenth day of the first month of the following taxable year, ninety percent of the tax liability for the taxable year. For a person other than an individual, on or before the fifteenth day of the twelfth month of the taxable year, ninety percent of the tax liability for the taxable year.

(2) A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the fifteenth day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with section 181.091 of this Chapter.

(D) (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to section 181.10 of this Chapter upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half percent 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 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 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 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 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 municipal corporation under Section 181.091 of this Chapter for that year.

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

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

(Source: 718.08)

181.08 CREDIT FOR TAX PAID

181.081 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

Limitation. Where a Resident of Fairfield is subject to a municipal income tax in another Municipality he shall not pay a total municipal income tax on the same income greater than the tax imposed at the higher rate. Credit is not given to School or County tax paid.

Credits to Residents. Resident individuals of Fairfield who are required to pay and do pay, a tax to another municipality on salaries, wages, commissions or other compensation for work done or services performed in such other municipality, or a Net Profits from Businesses, professions or other activities conducted in such other municipality, may claim a credit of the amount of tax paid by them or on their behalf for the same taxable period to such other municipality but only to the extent of the tax imposed by this chapter on such compensation or Net Profits.

Method of Applying for Credit. No credit will be given unless the Taxpayer claims such on his final return or other form prescribed by the Tax Administrator, and presents such evidence of the payment of a similar tax to only another municipality, as the Tax Administrator may require.

(1). Tax credit for taxes paid to another City is limited to the income determined to be taxable by the Tax Administrator or designee. The credit allowed is limited to the income taxed by another City. The credit allowed for taxes paid to another Municipality whose rate is higher than Fairfield's rate is calculated by dividing the tax withheld by that City's tax rate and multiplying that income by the tax rate imposed by

this chapter. A taxpayer who pays a tax to a City whose rate is less than the tax rate imposed by this chapter shall only receive credit for the tax paid. No excess tax withheld for a Municipality whose rate is higher than Fairfield's rate shall apply to income taxed by another Municipality whose rate is lower than Fairfield's rate.

(2). Tax credit for taxes paid by a resident on his net profits shall be limited to the income determined to be taxable by the Tax Administrator or designee. If the taxpayer pays directly to another Municipality for his unincorporated entity but has additional unincorporated entities sustaining losses, the tax credit allowed will be reduced to the net taxable income recognized by the City. No taxes paid to another Municipality will be credited or refunded or applied to other income of the taxpayer.

(3). A refund must be claimed by the taxpayer or his employer within three (3) years of the date of filing the final return for the year for which such refund is claimed. The Tax Administrator shall prescribe rules for verification.

A statement satisfactory to the Tax Administrator from the taxing authority of the Municipality to which the taxes are paid that a Fairfield Resident or his Employer is paying the tax shall be considered as fulfilling the requirement of this article.

181.082 REFUNDABLE CREDIT FOR QUALIFYING LOSS

(A) As used in this section:

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

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

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

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

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

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

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

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

(4) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to a municipal corporation for all taxable years with respect to the nonqualified deferred compensation plan.

(C) (1) For purposes of this section, municipal corporation income tax that has been withheld with respect to a nonqualified deferred compensation plan shall be considered to have been paid by the taxpayer with respect to the nonqualified deferred compensation plan.

(2) Any municipal income tax that has been refunded or otherwise credited for the benefit of the taxpayer with respect to a nonqualified deferred compensation plan shall not be considered to have been paid to the municipal corporation by the taxpayer.

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

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

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

(Source: ORC 718.021)

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

A Municipality shall grant a credit against its tax on income to a resident of the Municipality who works in a joint economic development zone created under section [715.691](#) or a joint economic development district created under section [715.70](#), [715.71](#), or [715.72](#) of the Ohio Revised Code to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation, pursuant to Section 181.081 of this Chapter.

Specific provisions of this chapter may be modified as they apply to Joint Economic Development Districts or Zones if the modifications are passed by Council in an ordinance which either specifically approves a Joint Economic Development District or Zone contract or specifically amends this chapter. The Finance Director shall, subject to the approval of Council, have the authority to enter into an agreement with another political subdivision for the division of the tax imposed on the qualifying wages, commissions, other compensation and other income received by residents or nonresidents of the City.

(Source: ORC 718.16)

181.084 CREDIT FOR TAX BEYOND STATUTE FOR OBTAINING REFUND

(A) Except as provided in division (B) of this section, if tax or withholding is paid to a municipal corporation on income or wages, and if the City imposes or assesses a tax on that income or wages after the time period allowed for a refund of the tax or withholding paid to the other municipal corporation, the City shall allow a nonrefundable credit, against the tax or withholding the City claims is due with respect to such income or wages, equal to the tax or withholding paid to the other municipal corporation with respect to such income or wages.

(B) If the tax rate in the City is less than the tax rate in the other municipal corporation, then the credit described in division (A) of this section shall be calculated using the tax rate in effect in the City.

(C) If the tax rate in the City is greater than the tax rate in the other municipal corporation, the tax due in excess of the credit afforded is to be paid to the City, along with any penalty and interest accruing thereto during the period of nonpayment.

(D) Nothing in this section permits any credit carryforward.

(Source: ORC 718.121)

181.09 ANNUAL RETURN

181.091 RETURN AND PAYMENT OF TAX

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

(2) The Tax Administrator shall accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer located in the Municipality under subsection 181.051(C) of this Chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due to the Municipality.

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

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

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

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

(E) No municipal corporation shall deny spouses the ability to file a joint return.

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

(2) A taxpayer who is an individual is required to include, with each annual return, amended return, or request for refund required under this section, copies of only the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040 or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040; and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return. An individual taxpayer who files the annual return required by

this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

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

(4) A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway or a portal provided by Municipality. The department of taxation shall publish a method of electronically submitting the documents required under this division through the Ohio Business Gateway on or before January 1, 2016. The department shall transmit all documents submitted electronically under this division to the appropriate Tax Administrator.

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

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

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

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

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

(d) A municipal corporation shall not require a qualifying employee whose income consist exclusively of exempt income described in Section 181.03(18)(u) or (v) of this Chapter to file a return under this section.

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

(3) With respect to taxpayers to whom Section 181.092 of this Chapter applies, to the extent that any provision in this division conflicts with any provision in Section 181.091 of this Chapter, the provision in Section 181.092 of this Chapter prevails.

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

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

(3) A municipal corporation shall not require a person to file a net profit return under this section if the person's income consist exclusively of exempt income described in Section 181.03(u) of this chapter.

(4) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that date by United States Mail to the Tax Administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(5) If a payment is required to be made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

(J) The amounts withheld for the Municipality by an employer, the agent of an employer, or other payer as described in section 181.051 of this Chapter shall be allowed to the recipient of the compensation as credits against payment of the tax imposed on the recipient unless the amounts withheld were not remitted to the Municipality and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the Municipality to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the Tax Administrator to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the Tax Administrator with information that is missing from the return, to contact the Tax Administrator for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the Tax Administrator and has shown to the preparer or other person. Authorization by the taxpayer of another person to communicate with the Tax Administrator about matters pertaining to the return does not preclude the Tax Administrator from contacting the taxpayer regarding such matters.

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

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

(N) (1) As used in this division, "worksite location" has the same meaning as in section 181.052 of this chapter.

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

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

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

(c) If a person submits an affidavit described in division (N)(2) of this section, the Tax Administrator shall not require the person to file any tax return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change. Nothing in division (N) of this section prohibits the Tax Administrator from performing an audit of the person.

(Source: ORC 718.05)

181.092 RETURN AND PAYMENT OF TAX; INDIVIDUALS SERVING IN COMBAT ZONE

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

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

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

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

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

(2) (a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by the Municipality in accordance

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

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

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

(Source: ORC 718.052)

181.093 USE OF OHIO BUSINESS GATEWAY; TYPES OF FILINGS AUTHORIZED

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

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

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

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

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

(Source: ORC 718.051)

181.094 EXTENSION OF TIME TO FILE

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

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

(C) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the Tax Administrator grant the taxpayer a six-month extension

of the date for filing the taxpayer's municipal income tax return. If the request is received by the Tax Administrator on or before the date the municipal income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

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

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

(Source: ORC 718.05)

181.095 AMENDED RETURNS

(A) (1) A taxpayer shall file an amended return with the Tax Administrator in such form as the Tax Administrator requires if any of the facts, figures, computations, or attachments required in the taxpayer's annual return to determine the tax due levied by the Municipality in accordance with this chapter must be altered as the result of an adjustment to the taxpayer's federal income tax return whether initiated by the taxpayer or the Internal Revenue Service and such alteration affects the taxpayers tax liability under this chapter.

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

(3) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax 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, such amount need not accompany the amended return. Except as provided under division (B)(2) of this section, the amended return shall not reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return unless the applicable statute of limitations for civil actions or prosecutions under section 181.19 of this Chapter has not expired for a previously filed return.

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

(C) (1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (A)(2) of section for filing the amended return even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is ten dollars or less, no refund need be paid by the Municipality to the taxpayer. Except as set forth in division (C)(2) of this section, a request filed under this division shall claim refund of overpayments resulting from alterations to only those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return unless it is also filed within the time prescribed in section 181.096 of this Chapter. Except as set forth in division (C)(2) of this section, the request shall not reopen those facts, figures, computations, or attachments that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return.

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

(Source: ORC 718.12, 718.41)

181.096 REFUNDS

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

- (1) Overpayments of more than ten dollars;
- (2) Amounts paid erroneously if the refund requested exceeds ten dollars.

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

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount to the appropriate municipal corporation official for payment. Except as provided in division (B)(3) of this section, the 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 181.18 of this Chapter.

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

- (1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.
- (2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.
- (3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

(D) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within ninety days after the final filing date of the annual return or ninety days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in division (A)(4) of Section 181.10 of this Chapter.

(E) As used in this section, "withholding tax" has the same meaning as in section 181.10 of this Chapter.

(Source: ORC 718.19)

181.10 PENALTY, INTEREST, FEES, AND CHARGES

(A) As used in this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) With respect to any unpaid withholding tax, a penalty equal to fifty percent of the amount not timely paid shall be imposed for penalties imposed prior to September 29, 2017 and a penalty not exceeding fifty percent of the amount not timely paid shall be imposed for penalties imposed thereafter.

(4) With respect to returns other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars 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 unfilled regardless of the liability shown thereon. The penalty shall not exceed a total of one hundred fifty dollars for each failure to timely file a return.

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

(E) With respect to income taxes, estimated income taxes, withholding taxes, and returns, not described in division A of this section, the Municipality shall not refund or credit any penalty, amount of interest, charges, or additional fees that were properly imposed or collected before January 1, 2016.

(F) The Tax Administrator may, in the Tax Administrator's sole discretion, abate or partially abate penalties or interest imposed under this section when the Tax Administrator deems such abatement or partial abatement to be appropriate. Such abatement or partial abatement shall be properly documented and maintained on the record of the taxpayer who received benefit of such abatement or partial abatement.

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

(Source: ORC 718.27)

181.11 AUDIT

(A) At or before the commencement of an audit, as defined in Section 181.03(5) of this Chapter, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during an audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

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

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

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

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

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

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

(Source: ORC 718.36)

181.12 ROUNDING

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

(Source: ORC 718.25)

181.13 AUTHORITY AND POWERS OF THE TAX ADMINISTRATOR

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

There is hereby created a subdepartment within the Finance Department to be entitled the Fairfield Income Tax Division for the administration of the provisions of this chapter. Such Division shall consist of a Tax Administrator, Deputy Tax Administrator and such clerical and secretarial personnel as may be determined to be necessary for the administration of this chapter, all of whom shall be appointed as provided for in the City Charter. The Tax Administrator has the authority to perform all duties and functions necessary and appropriate to implement the provisions of this Chapter, including without limitation:

- (A) Exercise all powers whatsoever of an inquisitorial nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths; provided that the powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under a municipal corporation income tax ordinance or resolution adopted in accordance with this chapter;
- (B) Appoint agents and prescribe their powers and duties;
- (C) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;
- (D) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, illegally or erroneously imposed or collected, or for any other reason overpaid, and, in addition, the Tax Administrator may investigate any claim of overpayment and make a written statement of the Tax Administrator's findings, and, if the Tax Administrator finds that there has been an overpayment, approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter;
- (E) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;
- (F) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with section 181.062 of this Chapter;
- (G) Make all tax findings, determinations, computations, assessments and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, redetermine, or correct any tax findings, determinations, computations, assessments or orders the Tax Administrator has made, but the Tax Administrator shall not review, redetermine, or correct any tax finding, determination, computation, assessment or order which the Tax Administrator has made for which an appeal has been filed with the Local Board of Tax Review or

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

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

(I) Enter into an agreement with a taxpayer to simplify the withholding obligations described in section 181.051 of this Chapter.

(Source: ORC 718.24)

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

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

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

(1) Compromise a claim;

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

(C) The tax administrator may consider the following standards when ascertaining with respect to a claim whether a compromise or payment-over-time agreement is in the best interest of the Municipality:

(1) There exists a doubt as to whether the claim can be collected.

(2) There exists a substantial probability that, upon payment of the claim and submission of a timely request for refund with respect to that payment, the tax administrator would refund an amount that was illegally or erroneously paid.

(3) There exists an economic hardship such that a compromise or agreement would facilitate effective tax administration.

(4) There exists a joint liability among spouses, one of whom is an innocent spouse, provided that any relief under this standard shall only affect the claim as to the innocent spouse. A spouse granted relief under section 6015 of the Internal Revenue Code with regard to any income item is rebuttably presumed to be an innocent spouse with regard to that income item to the extent that income item is included in or otherwise affects computation of a municipal income tax or any penalty or interest on that tax.

(5) Any other reasonable standard that the tax administrator establishes.

(D) 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.

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

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

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

(G) The Tax Administrator may require that the taxpayer provide detailed financial documentation and information, in order to determine whether or not a payment-over-time agreement will be authorized. The

taxpayer's failure to provide the necessary and required information by the Tax Administrator shall preclude consideration of a payment-over-time agreement.

(Source: 718.28)

181.133 AUTHORITY OF TAX ADMINISTRATOR; RIGHT TO EXAMINE

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

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

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

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

(Source: ORC 718.23)

181.134 AUTHORITY OF TAX ADMINISTRATOR; REQUIRING IDENTIFYING INFORMATION

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

(B) (1) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within thirty days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom

the request was directed pursuant to section 181.10 of this Chapter, in addition to any applicable penalty described in section 181.99 of this Chapter.

(2) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (A) of this section within thirty days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to section 181.10 of this Chapter.

(3) The penalties provided for under divisions (B)(1) and (2) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in section 181.99 of this Chapter for a violation of 181.15 of this Chapter, and any other penalties that may be imposed by the Tax Administrator by law.

(Source: ORC 718.26)

181.14 CONFIDENTIALITY

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

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

(Source: ORC 718.13)

181.15 FRAUD

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

(Source: ORC 718.35)

181.16 OPINION OF THE TAX ADMINISTRATOR

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

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator as to whether or how certain income, source of income, or a certain activity or transaction will be taxed. The written response of the Tax Administrator shall be an "opinion of the Tax Administrator" and shall bind the Tax

Administrator, in accordance with divisions (C), (G), and (H) of this section, provided all of the following conditions are satisfied:

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

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

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

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

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

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

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

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

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

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

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

(2) If the taxpayer knowingly has misrepresented the pertinent facts or omitted material facts with intent to defraud the Municipality in order to obtain a more favorable opinion, the taxpayer may be in violation of section 181.15 of this Chapter.

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

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

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

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

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

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

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

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

(Source: ORC 718.38)

181.17 ASSESSMENT; APPEAL BASED ON PRESUMPTION OF DELIVERY

(A) (1) Subject to division (B) 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 Ohio Revised Code.

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

(B) (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 Revised Code. If, after using reasonable means, 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 sixty days after the assessment's postmark.

(b) Once the tax administrator or other municipal 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 sixty days after the receipt of service. The delivery of an assessment of the tax administrator under division (B)(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 (B)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (C) of this section.

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

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

(D) 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.

(E) Collection actions taken upon any assessment being appealed under division (B)(1)(b) of this section shall be stayed upon the pendency of an appeal under this section. If an appeal is filed pursuant to this section on a claim that has been delivered for collection, the collection activities with respect to the assessment shall be stayed.

(F) 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 Revised Code.

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under section [5703.056](#) of the Revised Code is not able to deliver an assessment of the tax administrator, except when the reason for nondelivery is because the addressee fails to acknowledge or accept the assessment.

(Source: ORC 718.18)

181.18 LOCAL BOARD OF TAX REVIEW; APPEAL TO LOCAL BOARD OF TAX REVIEW

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

(2) The Local Board of Tax Review shall consist of three members. The three members of the Local Board of Tax Review shall be electors of the City.

Two members shall be appointed by the legislative authority of the Municipality, and may not be employees, elected officials, or contractors with the Municipality at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the top administrative official of the Municipality. This member may be an employee of the Municipality, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(3) The term for members of the Local Board of Tax Review appointed by the legislative authority of the Municipality shall be two years. There is no limit on the number of terms that a member may serve should the member be reappointed by the legislative authority. The board member appointed by the top administrative official of the Municipality shall serve at the discretion of the administrative official.

(4) Members of the board of tax review appointed by the legislative authority may be removed by the legislative authority as set forth in Section 718.11(A)(4) of the Revised Code.

(5) A member of the board who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(6) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within sixty days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the board shall impair the power and authority of the remaining members to exercise all the powers of the board.

(7) If a member is temporarily unable to serve on the board due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the board in the member's place. This appointment shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(8) A member of a Local Board of Tax Review shall not be appointed to or serve on another such board simultaneously.

(B) Whenever a Tax Administrator issues an assessment regarding an underpayment of municipal income tax or denies a refund claim, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment or denial, the manner in which the taxpayer may appeal the assessment or denial, 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 created pursuant to this section by filing a request with the board. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within sixty days after the taxpayer receives the assessment.

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

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

(F) The Local Board of Tax Review created pursuant to this section shall adopt rules governing its procedures, which may include a schedule of costs, and shall keep a record of its transactions. Such records are not public records available for inspection under section 149.43 of the Ohio Revised Code. The procedural rules governing the Local Board of Tax Review shall be in writing, and may be amended as needed by the Local Board of Tax Review. Hearings requested by a taxpayer before a Local Board of Tax Review created pursuant to this section are not meetings of a public body subject to section 121.22 of the Ohio Revised Code.

(Source: ORC 718.11)

181.19 ACTIONS TO RECOVER; STATUTE OF LIMITATIONS

(A) (1) (a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the latter of:

- (i) Three years after the tax was due or the return was filed, whichever is later; or
- (ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with a Local Board of Tax Review the request described in Section 181.18 of this Chapter. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Local Board of Tax Review with which the aggrieved person filed the request did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the sixtieth day after the date on which the final determination of the Local Board of Tax Review becomes final or, if any party appeals from the determination of the Local Board of Tax Review, the sixtieth day after the date on which the final determination of the Local Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent 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 181.096 of this Chapter.

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

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Local Board of Tax Review created under Section 181.18 of this Chapter, of the Ohio board of tax appeals, or any court to which the decision of the Ohio board of tax appeals has been appealed, so that the amount due from the party assessed under the corrected assessment is less than the amount paid, there shall be issued to the appellant or to the appellant's assigns or legal representative a refund in the amount of the overpayment as provided by Section 181.096 of this Chapter, with interest on that amount as provided by division (D) of this section.

(E) No civil action to recover municipal income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

(Source: ORC 718.12)

181.20 ADOPTION OF RULES

Pursuant to Section 718.30 of the Revised Code, the legislative authority of the Municipality has the authority, by Ordinance or Resolution, to adopt rules to administer the income tax imposed by the Municipality.

(B) After such approval, all rules adopted under this section shall be filed with the Clerk of Council, shall be open to public inspection, and posted on the internet as described in section 718.07 of the Ohio Revised Code.

(Source: ORC 718.30)

181.21 INFORMATION BY LANDLORDS

Within thirty (30) days after a new tenant, lessee, or other occupant occupies rental property of any kind within the Municipality, the owner, manager, or any person in control of the rental property shall file with the Tax Administrator a report showing the identity of their tenants, lessees, or other occupants of the rental property, and the address and telephone number, if available, of the same.

Within thirty (30) days after a tenant, lessee, or other occupant vacates rental property of any kind located within the Municipality, the owner, manager, or any person in control of such vacated rental property shall file with the Tax Administrator a report showing the identity of their tenants, lessees, or other occupants who vacated the rental property, the date of vacation, and a forwarding address.

Any owner, manager, or person in control of rental property who fails to make the report as required in subsection (A) or (B) hereof, shall be fined up to a maximum of one hundred dollars (\$100.00) per unreported tenant, lessee, or other occupant.

181.22 INFORMATION BY CONTRACTORS

At the time an application for a building permit is submitted, the applicant shall provide a list of the name, address, and the amounts to be paid to any subcontractor or contract employee who will do work on the project for business in the Municipality.

181.23 COLLECTION AFTER TERMINATION OF CHAPTER

(A) This chapter shall continue in full force and effect insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions and proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue in full force and effect until all of the taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of taxes or for the punishment of violations of this chapter have been fully terminated, subject to the limitations contained in Section 181.19.

(B) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Section 181.091 as though the same were continuing.

181.24 SAVINGS CLAUSE

If any sentence, clause, section or part of this chapter, or any tax imposed against, or exemption from tax granted to, any taxpayer or forms of income specified herein is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such clause, sentence, section or part of this chapter so found and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of the legislative authority of the Municipality that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included in this chapter.

181.25 NET-PROFIT OPT IN FOR FILING THROUGH THE STATE OF OHIO DEPARTMENT OF TAXATION.

This section applies to any taxpayer, not an individual, engaged in a business or profession in the Municipality and electing to be subject to Sections 718.80 through 718.95 of the Ohio Revised Code, applicable for tax years beginning on or after January 1, 2018, pursuant to the language enacted by the Ohio Legislature during the 132nd General Assembly in the form of Am. Sub House Bill 49, which required municipal corporations to conform to and adopt the provisions of Ohio Revised Code Chapter 718 in order to retain the authority to impose, enforce, administer and collect a municipal income tax.

(a) Effective with taxable years beginning on or after January 1, 2018 a taxpayer may elect to be subject to sections 718.80 to 718.95 of the Revised Code in lieu of the provisions set forth in this chapter. Notwithstanding any other provision of this chapter, upon the taxpayer's election, both of the following shall apply:

(1) The tax commissioner shall serve as the sole administrator of each municipal income tax for which the taxpayer is liable for the term of the election;

(2) The tax commissioner shall administer the tax pursuant to sections 718.80 to 718.95 of the Revised Code and any applicable provision of Chapter 5703 of the Revised Code.

(b)

(1) A taxpayer shall make the initial election on or before the first day of the third month after the beginning of the taxpayer's taxable year by notifying the tax commissioner and each municipal corporation in which the taxpayer conducted business during the previous taxable year, on a form prescribed by the tax commissioner.

(2) A. The election, once made by the taxpayer, applies to the taxable year in which the election is made and to each subsequent taxable year until the taxpayer notifies the tax commissioner and each municipal corporation in which the taxpayer conducted business during the previous taxable year of its termination of the election.

(A) A notification of termination shall be made, on a form prescribed by the tax commissioner, on or before the first day of the third month of any taxable year.

(B) Upon a timely and valid termination of the election, the taxpayer is no longer subject to sections 718.80 to 718.95 of the Revised Code, and is instead subject to the provisions set forth in the remainder of this chapter.

(c) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by sections 718.80 to 718.95 of the Revised Code is confidential, and no person shall disclose such information, except for official purposes, in accordance with a proper judicial order, or as provided in section 4123.271 or 5703.21 of the Revised Code. The tax commissioner may furnish the Internal Revenue Service with copies of returns filed. This section does not prohibit the publication of statistics in a form which does not disclose information with respect to particular taxpayers.

(d) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under section 718.88 of the Revised Code, shall be submitted to the tax commissioner, on a form and in the manner prescribed by the commissioner, on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

(e) All taxpayers that have made the election allowed under section 718.80 of the Revised Code shall file any tax return or extension for filing a tax return, and shall make payment of amounts shown to be due on such returns, electronically, either through the Ohio business gateway or in another manner as prescribed by the tax commissioner.

(f). If a taxpayer that has made the election allowed under section 718.80 of the Revised Code fails to pay any tax as required under sections 718.80 to 718.95 of the Revised Code, or any portion of that tax, on or before the date prescribed for its payment, interest shall be assessed, collected, and paid, in the same manner as the tax, upon such unpaid amount at the rate per annum prescribed by section 5703.47 of the Revised Code from the date prescribed for its payment until it is paid or until the date an assessment is issued under section 718.90 of the Revised Code, whichever occurs first.

(g) A. A credit, granted by resolution or ordinance of a municipal corporation pursuant to section 718.15 or 718.151 of the Revised Code, shall be available to a taxpayer that has made the election allowed under section 718.80 of the Revised Code, against the municipal corporation's tax on income.

(C) (1) Each taxpayer that claims a credit shall submit, with the taxpayer's tax return, documentation issued by the municipal corporation granting the credit that confirms the eligibility of the taxpayer for the credit, the amount of the credit for which the taxpayer is eligible, and the tax year to which the credit is to be applied.

(2) Such documentation shall be provided in the form prescribed by the tax commissioner.

(3) Nothing in this section shall be construed to authorize the tax commissioner to enter into an agreement with a taxpayer to grant a credit, to determine if a taxpayer meets the conditions of a tax credit agreement entered into by a municipal corporation and taxpayer under section 718.15 or 718.151 of the Revised Code, or to modify the terms or conditions of any such existing agreement.

181.99 VIOLATIONS; PENALTY

(A) Except as provided in division (B) of this section, whoever violates Section 181.15 of this Chapter, division (A) of Section 181.14 of this Chapter, or Section 181.051 of this Chapter by failing to remit municipal income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars (\$1,000) or imprisonment for a term of up to six months, or both. In addition, the violation is punishable by dismissal from office or discharge from employment, or both.

(B) Any person who discloses information received from the Internal Revenue Service in violation of Internal Revenue Code Sec. 7213(a), 7213A, or 7431 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than five thousand dollars (\$5,000) plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. In addition, the violation is punishable by dismissal from office or discharge from employment, or both.

(C) Each instance of access or disclosure in violation of division (A) of Section 181.14 of this Chapter constitutes a separate offense.

(D) Whoever violates any provision of this chapter for which violation no penalty is otherwise provided, is guilty of a misdemeanor of the third degree on a first offense and shall be fined not more than five hundred dollars (\$500), or imprisoned not more than sixty (60) days, or both. By way of an illustrative enumeration, violations of this Chapter shall include but not be limited to the following acts, conduct, and/or omissions:

- (1) Fail, neglect or refuse to make any return or declaration required by this Chapter; or
- (2) Knowingly make any incomplete return; or
- (3) Willfully fail, neglect, or refuse to pay the tax, penalties, and interest, or any combination thereof, imposed by this Chapter; or
- (4) Cause to not be remitted the City income tax withheld from qualifying wages of employees to the Municipality as required by Section 181.051; or
- (5) Neglect or refuse to withhold or remit municipal income tax from employees; or
- (6) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his or her books, records, papers, federal and state income tax returns, or any documentation relating to the income or net profits of a taxpayer; or
- (7) Fail to appear before the Tax Administrator and to produce his or her books, records, papers, federal and state income tax returns, or any documentation relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator; or
- (8) Refuse to disclose to the Tax Administrator any information with respect to such person's income or net profits, or in the case of a person responsible for maintaining information relating to his or her employers' income or net profits, such person's employer's income or net profits; or
- (9) Fail to comply with the provisions of this chapter or any order or subpoena of the Tax Administrator; or
- (10) To avoid imposition or collection of municipal income tax, willfully give to an employer or prospective employer false information as to his or her true name, correct social security number and residence address, or willfully fail to promptly notify an employer or a prospective employer of any change in residence address and date thereof; or
- (11) Fail, as an employer, agent of an employer, or other payer, to maintain proper records of employee's residence addresses, total qualifying wages paid and municipal tax withheld, or to knowingly give the Tax Administrator false information; or
- (12) Willfully fail, neglect, or refuse to make any payment of estimated municipal income tax for any taxable year or any part of any taxable year in accordance with this Chapter; or
- (13) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Chapter.

(14) For purposes of this Section, any violation that does not specify a culpable mental state or intent, shall be one of strict liability and no culpable mental state or intent shall be required for a person to be guilty of that violation.

(15) For purposes of this Section, the term “person” shall, in addition to the meaning prescribed in Section 181.03, include in the case of a corporation, association, pass-through entity or unincorporated business entity not having any resident owner or officer within the city, any employee or agent of such corporation, association, pass-through entity or unincorporated business entity who has control or supervision over or is charged with the responsibility of filing the municipal income tax returns and making the payments of the municipal income tax as required by this Chapter.

(Source: ORC 718.99)



City Council Action Item
Regular Meeting - November 23, 2020

Submitted by: Alisha Wilson, Clerk
Submitting Department: Clerk

Subject:

Bishop Distillery Liquor Permit

Legislation Title:

Simple Motion: Motion to not request a hearing regarding a liquor permit application in the name of Bishop Distillery LLC, 1041C Tedia Way, Fairfield, OH 45014 (Permit Class A3A).

Recommendation:

It is recommended that City Council request, by simple motion, that **no hearing be held** on the liquor permit application in the name of Bishop Distillery LLC, 1041C Tedia Way, Fairfield, OH 45014 (Permit Class A3A).

Background/Synopsis: The City of Fairfield is in receipt of an application from the Ohio Division of Liquor Control for an A3A permit for the above liquor permit applicant. Background checks from the Building and Zoning Division and Police Department are attached for Council and staff's review.

Financial Impact: No financial impact.

Rule Suspension Requested:

Emergency Provision Needed:

Attachments:

1. BishopDistillery.LiquorReport
2. BishopDistillery.DevSrvReport

DEPARTMENTAL CORRESPONDENCE

City
of
Fairfield



TO Steve Maynard, Police Chief
Greg Kathman, Development Services Director

FROM Alisha Wilson, Clerk of Council *AW*

SUBJECT Request for Background Check – Liquor Permit

DATE 10/28/2020

Attached is a liquor permit application in the name of Bishop Distillery LLC, 1041C Tedia Way, Fairfield, OH 45014 (Permit Classes: A3A).

Please complete the necessary background check and submit your findings to me no later than 11:00 AM on Monday, November 16, 2020.

This item will be added to Council's Regular Meeting agenda of Monday, November 23, 2020.

Thank you for your assistance.

c: Mark Wendling, City Manager
File

Attachment: BishopDistillery.LiquorReport (1674 : Bishop Distillery Liquor Permit)

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

TO

1017785		NEW		BISHOP DISTILLERY LLC 1041C TEDIA WAY FAIRFIELD OH 45014
PERMIT NUMBER		TYPE		
ISSUE DATE				
06 04 2020				
FILING DATE				
A3A				
PERMIT CLASSES				
09	011	A	C73262	
TAX DISTRICT		RECEIPT NO.		

FROM 10/23/2020

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



MAILED 10/23/2020

RESPONSES MUST BE POSTMARKED NO LATER THAN.

11/23/2020

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

REFER TO THIS NUMBER IN ALL INQUIRIES

A NEW 1017785

(TRANSACTION & NUMBER)

(MUST MARK ONE OF THE FOLLOWING)WE REQUEST A HEARING ON THE ADVISABILITY OF ISSUING THE PERMIT AND REQUEST THAT
THE HEARING BE HELD ☐ IN OUR COUNTY SEAT. ☐ IN COLUMBUS.WE DO NOT REQUEST A HEARING. ☐

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

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

(Signature)

(Title) ☐ Clerk of County Commissioner

(Date)

☐ Clerk of City Council☐ Township Fiscal OfficerCLERK OF FAIRFIELD CITY COUNCIL
5350 PLEASANT AV
FAIRFIELD OHIO 45014

Commerce Division of Liquor Control : Web Database Search

OWNERSHIP DISCLOSURE INFORMATION

This online service will allow you to obtain ownership disclosure information for issued and pending retail liquor permit entities within the State of Ohio.

Searching Instructions

Enter the known information and click the "Search" button. **For best results, search only ONE criteria at a time.** If you try to put too much information and it does not match exactly, the search will return a message "No records to display".

The information is sorted based on the Permit Number in ascending order.

To do another search, click the "Reset" button.

SEARCH CRITERIA**Permit Number**

1017785

Permit Name / DBA**Member / Officer Name**[Search](#)[Reset](#)[Main Menu](#)

Member/Officer Name	Shares/Interest	Office Held
Permit Number: 1017785; Name: BISHOP DISTILLERY LLC; DBA: ; Address: 1041C TEDIA WAY FAIRFIELD 45014		
JEFFREY BISHOP	MANAGE MEM	PRESIDENT

- [Ohio.Gov](#)
- [Ohio Department of Commerce](#)

[Commerce Home](#) | [Press Room](#) | [CPI Policy](#) | [Privacy Statement](#) | [Public Records Request Policy](#) | [Disclaimer](#) | [Employment](#) | [Contacts](#)

FAIRFIELD

O H I O

DEPARTMENTAL CORRESPONDENCE

Date: 11/2/2020

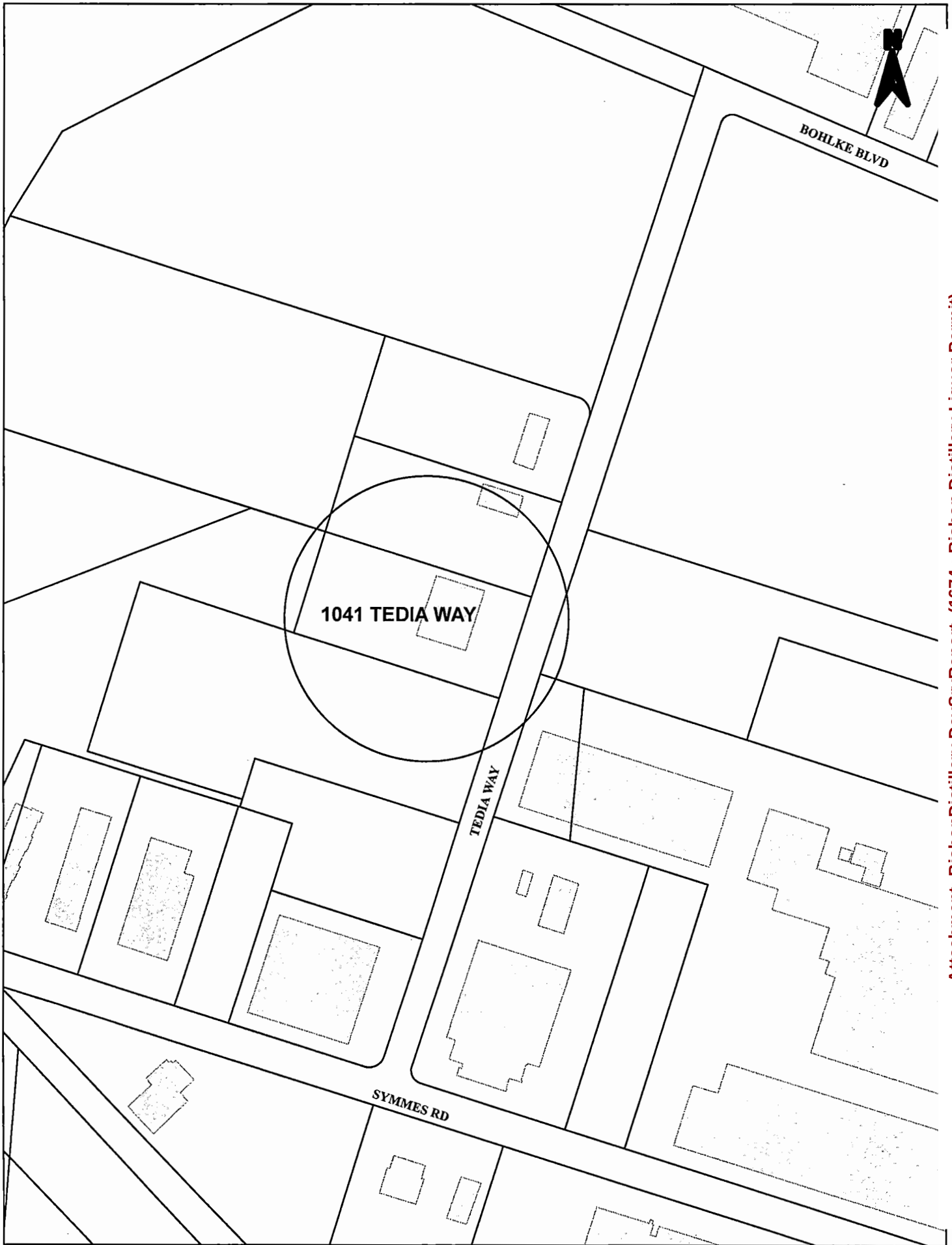
To: Alisha Wilson, Clerk of Council

From: Greg Kathman, Development Services Director 

Subject: Liquor Permit Application

The business at 1041 C Tedia Way in the name of Bishop Distillery LLC is in the M-2, General Industrial District. A warehouse for the storage, wholesale or distribution of merchandise and materials is a permitted use in the M-2 zoning district. The consumption of alcohol on-site is not permitted.

Attachment: BishopDistillery.DevSrvReport (1674 : Bishop Distillery Liquor Permit)



BOHLKE BLVD

1041 TEDIA WAY

TEDIA WAY

SYMMES RD



City Council Ordinance
Regular Meeting - November 23, 2020

Submitted by: John Clemmons,
 Submitting Department: Legal

Subject:

Update of the Traffic and General Offenses Codes of the City of Fairfield Codified Ordinances.

Legislation Title:

Ordinance to adopt new Section 335.091, repeal Sections 533.12 and 537.17 and amend various other sections of the Traffic and General Offenses Codes of Ordinance No. 166-84, the Codified Ordinances of Fairfield, Ohio.

Recommendation:

It is recommended that Council adopt an ordinance to update the Traffic and General Offenses Codes. Suspension of the rules is requested so that the amendments can be effective as soon as possible after state law changes.

Background/Synopsis:

The Traffic and General Offenses Codes were last updated in December, 2019.

Periodically the City updates its Traffic and General Offenses Code in order to conform them to the extent possible to recent amendments in state law and provide the latest versions of traffic and general offenses and other ordinances for use by the City's law enforcement and safety personnel.

Financial Impact:

This update is included in the annual budget at approximately \$10,000.00 per year for our codified ordinance service company.

Emergency Provision Explanation:

N/A

Rule Suspension Requested:

Yes

Emergency Provision Needed:

No

Attachments:

1. Codified Ordinance Ord
2. Codified Ordinance Exhibit A

ORDINANCE NO. _____

ORDINANCE TO ADOPT NEW SECTION 335.091, REPEAL SECTIONS 533.12 AND 537.17 AND AMEND VARIOUS OTHER SECTIONS OF THE TRAFFIC AND GENERAL OFFENSES CODES OF ORDINANCE NO. 166-84, THE CODIFIED ORDINANCES OF FAIRFIELD, OHIO.

BE IT ORDAINED by the Council of the City of Fairfield, Ohio, that:

Section 1. New section 335.091 is hereby adopted, Sections 533.12 and 537.17 are hereby repealed and sections 331.43, 335.09, 373.02 and 505.04 of the Traffic and General Offenses Codes of Ordinance No. 166-84, The Codified Ordinances of Fairfield, Ohio are hereby amended to read as follows:

See attached Exhibit "A" which is incorporated herein by reference.

Section 2. This Ordinance shall take effect at the earliest period allowed by law.

Passed	_____	_____
		Mayor's Approval
Posted	_____	
First Reading	_____	Rules Suspended _____
Second Reading	_____	
Third Reading	_____	

ATTEST:

Clerk of Council

This is to certify that this Ordinance has been duly published by posting and summary publication as provided by Charter.

Clerk of Council

Active Clients\City of Fairfield\Ordinances\2020\Codified Ordinance-Ord

Attachment: Codified Ordinance Ord (1671 : Update of the Traffic and General Offenses Codes of the City of Fairfield Codified Ordinances.)

Exhibit "A"

331.43 WEARING EARPLUGS OR EARPHONES PROHIBITED.

(a) AS USED IN THIS SECTION:

- (1) "EARPHONES" MEANS ANY DEVICE THAT COVERS ALL OR A PORTION OF BOTH EARS AND THAT DOES EITHER OF THE FOLLOWING:**
 - A. THROUGH EITHER A PHYSICAL CONNECTION TO ANOTHER DEVICE OR A WIRELESS CONNECTION, PROVIDES THE LISTENER WITH RADIO PROGRAMS, MUSIC, OR OTHER INFORMATION;**
 - B. PROVIDES HEARING PROTECTION.****"EARPHONES" DOES NOT INCLUDE SPEAKERS OR OTHER LISTENING DEVICES THAT ARE BUILT INTO PROTECTIVE HEADGEAR.**
- (2) "EARPLUGS" MEANS ANY DEVICE THAT CAN BE INSERTED INTO ONE OR BOTH EARS AND THAT DOES EITHER OF THE FOLLOWING:**
 - A. THROUGH EITHER A PHYSICAL CONNECTION TO ANOTHER DEVICE OR A WIRELESS CONNECTION, PROVIDES THE LISTENER WITH RADIO PROGRAMS, MUSIC, OR OTHER INFORMATION;**
 - B. PROVIDES HEARING PROTECTION.**

~~[(a)](b)~~ No person shall operate a motor vehicle while wearing earphones over, or earplugs in, both ears. ~~[As used in this section, "earphones" means any headset, radio, tape player or other similar device that provides the listener with radio programs, music or other recorded information through a device attached to the head and that covers all or a portion of both ears. "Earphones" does not include speakers or other listening devices that are built into protective headgear.]~~

~~[(b)](c)~~ This section does not apply to:

- (1) Any person wearing a hearing aid;**
- (2) Law enforcement personnel while on duty;**
- (3) Fire DEPARTMENT personnel and emergency medical service personnel while on duty;**
- (4) Any person engaged in the operation of equipment for use in the maintenance or repair of any street or highway; [or]**
- (5) Any person engaged in the operation of refuse collection equipment[.];**
- (6) ANY PERSON WEARING EARPHONES OR EARPLUGS FOR HEARING PROTECTION WHILE OPERATING A MOTORCYCLE.**

~~[(c)](d)~~ Except as otherwise provided in this ~~[subsection]~~ **DIVISION**, whoever violates this section is guilty of a minor misdemeanor. If, within one year of the offense, the offender previously has been convicted of or pleaded guilty to one predicate motor vehicle or traffic offense, whoever violates this section is guilty of a misdemeanor of the fourth degree. If, within one year of the offense, the offender previously has been convicted of two or more predicate motor vehicle or traffic offenses, whoever violates this section is guilty of a misdemeanor of the third degree.

(ORC 4511.84)

335.09 DISPLAY OF LICENSE PLATES OR VALIDATION STICKERS; REGISTRATION.

- (a) (1) No person who is the owner or operator of a motor vehicle shall fail to display in plain view on the ~~[front and]~~ rear of the motor vehicle a license plate that ~~[bears]~~ **DISPLAYS** the distinctive number and registration mark assigned to the motor vehicle by the Ohio Director of Public Safety, including any county identification sticker and any validation sticker issued under Ohio R.C. 4503.19 and 4503.191.~~[-as follows:]~~
- ~~[A. A manufacturer of motor vehicles or dealer therein, the holder of an in-transit permit, and the owner or operator of a motorcycle, motorized bicycle or moped, motor-driven cycle or motor scooter, autocycle, cab-enclosed motorcycle, manufactured home, mobile home, trailer or semitrailer shall display a license plate on the rear only.]~~
- ~~[B. A motor vehicle that is issued two license plates shall display the validation sticker only on the rear license plate, except that a commercial tractor that does not receive an apportioned license plate under the international registration plan shall display the validation sticker on the front of the commercial tractor.]~~
- ~~[C. An apportioned vehicle receiving an apportioned license plate under the international registration plan shall display the license plate only on the front of a commercial tractor and on the rear of all other vehicles.]~~
- (2) ~~[All]~~ **THE** license plate[s] shall be securely fastened so as not to swing, and shall not be covered by any material that obstructs ~~[their]~~ **ITS** visibility.
- (3) No person to whom a temporary license placard or windshield sticker has been issued for the use of a motor vehicle under Ohio R.C. 4503.182, and no operator of that motor vehicle, shall fail to display the temporary license placard in plain view from the rear of the vehicle either in the rear window or on an external rear surface of the motor vehicle, or fail to display the windshield sticker in plain view on the rear window of the motor vehicle. No temporary license placard or windshield sticker shall be covered by any material that obstructs its visibility.

(ORC 4503.21 (A))

~~[(b) A law enforcement officer shall only issue a ticket, citation or summons, or cause the arrest or commence a prosecution, for the failure to display a license plate in plain view on the front of a parked motor vehicle if the officer first determines that another offense has occurred and either places the operator or vehicle owner under arrest or issues a ticket, citation, or summons to the operator or vehicle owner for the other offense.]~~

~~[(c)]~~**(b)(1)** ~~[Except as provided in subsection (c)(2) of this section,]~~ ~~[w]~~Whoever violates subsection (a) of this section is guilty of a minor misdemeanor.

~~[(2) Whoever violates subsection (a) of this section by failing to display a license plate in plain view on the front of a motor vehicle as required under subsection (a) of this section while the motor vehicle is otherwise legally parked is guilty of a minor misdemeanor and may be fined not more than one hundred dollars (\$100.00).]~~

~~A person who is subject to the penalty prescribed in subsection (c)(2) of this section is not subject to the charging of points under Ohio R.C. 4510.036.]~~

[(3)](2) The offense established under subsection (a) of this section is a strict liability offense and Ohio R.C. 2901.20 does not apply. The designation of this offense as a strict liability offense shall not be construed to imply that any other offense, for which there is no specified degree of culpability, is not a strict liability offense.

(ORC 4503.21(B), (C)[; ~~Ord. 119-17. Passed 11-13-17.~~])

335.091 OPERATING WITHOUT DEALER OR MANUFACTURER LICENSE PLATES.

(a) NO PERSON SHALL OPERATE OR CAUSE TO BE OPERATED UPON A PUBLIC ROAD OR HIGHWAY A MOTOR VEHICLE OF A MANUFACTURER OR DEALER UNLESS THE VEHICLE CARRIES AND DISPLAYS A PLACARD, EXCEPT AS PROVIDED IN OHIO R.C. 4503.21, ISSUED BY THE DIRECTOR OF PUBLIC SAFETY THAT DISPLAYS THE REGISTRATION NUMBER OF ITS MANUFACTURER OR DEALER.

(b) WHOEVER VIOLATES SUBSECTION (a) OF THIS SECTION IS GUILTY OF ILLEGAL OPERATION OF A MANUFACTURER'S OR DEALER'S MOTOR VEHICLE, A MINOR MISDEMEANOR.
(ORC 4549.10)

373.02 RIDING UPON SEATS; HANDLE BARS; HELMETS AND GLASSES.

[No change to this section until paragraph (i).]

- (i) (1) No person shall operate a motorcycle with a valid temporary permit and temporary instruction permit identification card issued by the Ohio Registrar of Motor Vehicles pursuant to Ohio R.C. 4507.05 unless the person, at the time of such operation, is wearing on the person's head a protective helmet that has been approved by the United States Department of Transportation that conforms with rules adopted by the Director.
- (2) No person shall operate a motorcycle with a valid temporary instruction permit and temporary instruction permit identification card issued by the Registrar pursuant to Ohio R.C. 4507.05 in any of the following circumstances:
 - A. At any time when lighted lights are required by Section 337.02(a)(1);
 - B. While carrying a passenger;
 - C. On any limited access highway or heavily congested roadway.
(Ord. 101-16. Passed 12-5-16.)
- (3) SUBSECTIONS (i)(1) AND (i)(2)A. OF THIS SECTION DO NOT APPLY TO A PERSON WHO OPERATES OR IS A PASSENGER IN AN AUTOCYCLE OR CAB-ENCLOSED MOTORCYCLE WHEN THE OCCUPANT COMPARTMENT TOP IS IN PLACE ENCLOSING THE OCCUPANTS.

[No further changes to this section.]

505.04 ABANDONING ANIMALS.

(a) No owner or keeper of a dog, cat or other domestic animal shall abandon such animal.

(ORC 959.01)

(b) Whoever violates ~~[this section]~~ **SUBSECTION (a) HEREOF** is guilty of a ~~[(minor)]~~ misdemeanor of the second degree on a first offense and a misdemeanor of the first degree on each subsequent offense.

~~[(Ord. 31-04. Passed 2-23-04.)]~~ (ORC 959.99 (E)(3))

533.12 RESERVED.

(Editor's note: This section was formerly 533.12 Pandering Obscenity, which is now a felony and shall be prosecuted under appropriate state law.)

[PANDERING OBSCENITY.]

~~(a) No person, with knowledge of the character of the material or performance involved, shall do any of the following:~~

- ~~(1) Create, reproduce or publish any obscene material, when the offender knows that such material is to be used for commercial exploitation or will be publicly disseminated or displayed, or when he is reckless in that regard;~~
- ~~(2) Promote or advertise for sale, delivery or dissemination; sell, deliver, publicly disseminate, publicly display, exhibit, present, rent or provide; or offer or agree to sell, deliver, publicly disseminate, publicly display, exhibit, present, rent or provide, any obscene material;~~
- ~~(3) Create, direct or produce an obscene performance, when the offender knows that it is to be used for commercial exploitation or will be publicly presented, or when he is reckless in that regard;~~
- ~~(4) Advertise or promote an obscene performance for presentation, or present or participate in presenting an obscene performance, when such performance is presented publicly, or when admission is charged;~~
- ~~(5) Buy, procure, possess or control any obscene material with purpose to violate subsection (a)(2) or (4) hereof.~~

~~(b) It is an affirmative defense to a charge under this section, that the material or performance involved was disseminated or presented for a bona fide medical, scientific, educational, religious, governmental, judicial or other proper purpose, by or to a physician, psychologist, sociologist, scientist, teacher, person pursuing bona fide studies or research, librarian, clergyman, prosecutor, judge or other person having a proper interest in such material or performance.~~

~~(c) Whoever violates this section is guilty of pandering obscenity, a misdemeanor of the first degree, if the offender has not previously been convicted of a violation of this section, Section 533.11 or Ohio R.C. 2907.31 or 2907.32. (Ord. 121-90. Passed 7-23-90.)]~~

537.17 RESERVED.

(Editor's note: This section was formerly 537.17 Criminal Child Enticement, based on Ohio R.C. 2905.05, Criminal Child Enticement. The Ohio Supreme Court held that Ohio R.C. 2905.05(A) was unconstitutionally overbroad in violation of the First Amendment. See State v. Romage, 138 Ohio St. 3d. 390 (2014).)

[CRIMINAL CHILD ENTICEMENT.]

(a) — No person, by any means and without privilege to do so, shall knowingly solicit, coax, entice or lure any child under fourteen years of age to accompany the person in any manner, including entering into any vehicle, or onto any vessel, whether or not the offender knows the age of the child, if both of the following apply:

- (1) — The actor does not have the express or implied permission of the parent, guardian or other legal custodian of the child in undertaking the activity;
- (2) — The actor is not a law enforcement officer, medic, firefighter, or other person who regularly provides emergency services, and is not an employee or agent of, or a volunteer acting under the direction of any Board of Education, or the actor is any of such persons, but, at the time the actor undertakes the activity, the actor is not acting within the scope of the actor's lawful duties in that capacity.

(b) — No person, with a sexual motivation, shall violate subsection (a) of this section.
(Ord. 139-07. Passed 11-19-07.)

(c) — No person, for any unlawful purpose other than, or in addition to, that proscribed by subsection (a) of this section, shall engage in any activity described in subsection (a) of this section.

(d) — It is an affirmative defense to a charge under subsection (a) hereof that the actor undertook the activity in response to a bona fide emergency situation or that the actor undertook the activity in a reasonable belief that it was necessary to preserve the health, safety or welfare of the child.

(e) — Whoever violates this section is guilty of criminal child enticement, a misdemeanor of the first degree. If the offender has previously been convicted of a violation of Ohio R.C. 2905.05, 2907.02, or 2907.03, or former Section 2907.12, or Ohio R.C. 2905.01 or 2907.05 when the victim of that prior offense was under seventeen years of age at the time of the offense, criminal child enticement is a felony and shall be prosecuted under appropriate State law.
(Ord. 104-14. Passed 11-24-14.)

(f) — As used in this section:

- (1) — "Sexual motivation" has the same meaning as in Ohio R.C. 2971.01.
 - (2) — "Vehicle" has the same meaning as in Ohio R.C. 4501.01.
 - (3) — "Vessel" has the same meaning as in Ohio R.C. 1546.01.
- (Ord. 101-16. Passed 12-5-16.)]



City Council Resolution
Regular Meeting - November 23, 2020

Submitted by: Scott Timmer, Director of Finance
 Submitting Department: Finance

Subject:

Tax Increment Equivalent Fund Establishment

Legislation Title:

Resolution establishing a Northeast Area TIF Fund and the South Town Center TIF Fund and declaring an emergency.

Recommendation:

It is necessary for City Council to pass a resolution in order to establish a Northeast Area TIF Fund and a South Town Center TIF Fund in order to account for all revenue and expenditures generated by the respective TIF districts.

Background/Synopsis:

The City of Fairfield hereby establishes the following funds:

- 1- Northeast Area TIF Fund (Fund 222); and
- 2- South Town Center TIF Fund (Fund 223)

These funds are established to account for all revenues and expenditures generated by the Northeast Area TIF and South Town Center TIF.

Financial Impact:

None at this time

Emergency Provision Explanation:

This Resolution is hereby declared to be an emergency measure necessary for the urgent benefit and protection of the City to proceed to with the Public Infrastructure Improvements that directly benefit the Property as soon as possible and without delay; wherefore, this Resolution shall take effect immediately upon its passage.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

Yes

Attachments:

1. NortheastAreaTIF & SouthTownCenterTIF

RESOLUTION NO. _____

RESOLUTION ESTABLISHING THE NORTHEAST AREA TIF
FUND; AND THE SOUTH TOWN CENTER TIF FUND AND
DECLARING AN EMERGENCY.

WHEREAS, the Council of the City of Fairfield, Ohio has determined it necessary to account for the revenue and expenditures generated by the Northeast Area Tax Increment Financing (TIF) district as defined in Ordinance 92-20 and the South Town Center Tax Increment Financing (TIF) district as defined in Ordinances 93-20; and

WHEREAS, the Ohio Revised Code Section 5705.12 permits, by Resolution, the Council of the City of Fairfield to create new funds; and

WHEREAS, the Council of the City of Fairfield, Ohio determines it necessary to create new funds to account for and to provide all relevant information for the Northeast Area TIF and the South Town Center TIF.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Fairfield, Ohio, that:

- Section 1.** The City of Fairfield hereby establishes the following funds: Northeast Area TIF Fund (Fund 222) and the South Town Center TIF Fund (Fund 223) to account for all revenues and expenditures generated by the Northeast Area TIF and South Town Center TIF.
- Section 2.** The Finance Director is hereby directed to utilize said funds to account for all revenues and expenditures of the respective TIF districts.
- Section 3.** This Resolution is hereby declared to be an emergency measure necessary for the urgent benefit and protection of the City and its inhabitants in that it is immediately necessary to approve this Resolution for the preservation of the public peace, property, health, safety and welfare, that preservation being related to the need to proceed to with the Public Infrastructure Improvements that directly benefit the Property as soon as possible and without delay; wherefore, this Resolution shall take effect immediately upon its passage.

Passed _____

Mayor's Approval

Posted _____

First Reading _____

Rules Suspended _____

Second Reading _____

Emergency _____

Third Reading _____

ATTEST:

Clerk of Council

This is to certify that this Resolution has been duly published by posting
and summary publication as provided by Charter.

Clerk of Council



City Council Ordinance
Regular Meeting - November 23, 2020

Submitted by: John Clemmons,
 Submitting Department: Legal

Subject:

Agreement with Optimal Health Initiatives Consortium (hereinafter referred to as "OHI"), Butler Health

Legislation Title:

Ordinance to authorize the City Manager to enter into an agreement with Optimal Health Initiatives Consortium, Butler Health Plan, Southwest Division of OHI for Health and Dental Benefit Coverage for City Employees and declaring an emergency.

Recommendation:

It is recommended that Council adopt an ordinance to authorize the City Manager to execute the Agreement with OHI/BHP.

Background/Synopsis:

The City has been exploring health and dental benefits alternatives for several years. The City has successfully negotiated the transition of the AFSCME bargaining unit employees and the non-bargaining City employees to the BHP plan beginning January 1, 2021.

This Agreement will enable the City to begin participation of its employees in the Butler Health Plan and transfer risk to the consortium with a larger risk pool and lower costs than the City's current self-insured plan.

Financial Impact:

It is anticipated that the City will initially save premium costs in the amount of \$435,000.00 per year and potentially larger savings if additional employees transfer to the Butler Health Plan in the future.

Emergency Provision Explanation:

Rules suspension and the emergency clause are requested so that the Agreement may be executed immediately to allow timely enrollment of employees prior to the start date of January 1, 2021.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

Yes

Attachments:

1. OHI BHP-Ord

ORDINANCE NO. _____

ORDINANCE TO AUTHORIZE THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH OPTIMAL HEALTH INITIATIVES CONSORTIUM, BUTLER HEALTH PLAN, SOUTHWEST DIVISION OF OHI FOR HEALTH AND DENTAL BENEFIT COVERAGE FOR CITY EMPLOYEES AND DECLARING AN EMERGENCY.

BE IT ORDAINED by the Council of the City of Fairfield, Ohio, that:

Section 1. The City Manager is hereby authorized to enter into an agreement with Optimal Health Initiatives Consortium, Butler Health Plan, Southwest Division of OHI for health and dental benefit coverage for City employees in accordance with the agreement on file in the office of the City Manager.

Section 2. This Ordinance is hereby declared to be an emergency measure necessary for the urgent benefit and protection of the City and its inhabitants for the reason that the initial employees can be enrolled prior to the start date of January 1, 2021; wherefore, this ordinance shall take effect immediately upon its passage.

Passed	_____	_____
		Mayor's Approval
Posted	_____	
First Reading	_____	Rules Suspended _____
Second Reading	_____	Emergency _____
Third Reading	_____	

ATTEST:

Clerk of Council

This is to certify that this Ordinance has been duly published by posting and summary publication as provided by Charter.

Clerk of Council

Active Clients\City of Fairfield\Ordinances\2020\OHI BHP-Ord

Attachment: OHI BHP-Ord (1676 : Agreement with Optimal Health Initiatives Consortium (hereinafter referred to as "OHI"), Butler Health Plan)



City Council Ordinance
Regular Meeting - November 23, 2020

Submitted by: Scott Timmer, Director of Finance
 Submitting Department: Finance

Subject:

Supplemental Appropriations

Legislation Title:

Ordinance to amend Ordinance No. 119-19 entitled "An Ordinance to make estimated appropriations for the expenses and other expenditures of the City of Fairfield, Ohio, during a period beginning January 1, 2020, and ending December 31, 2020." - Supplemental Appropriations

Recommendation:

It is recommended that City Council authorize and direct the preparation of legislation amending the annual operating budget for 2020.

Background/Synopsis:

To appropriate the Butler County portion of the Small Business Assistance program utilizing funds received from the CARES Act. These funds will be eligible for reimbursement based on the Butler County Small Business Assistance program guidelines. This allocation follows the United States Treasury Coronavirus Relief Fund Guidance Eligible Expenditures.

Financial Impact:

From: Unappropriated Local Coronavirus Relief Fund	\$196,518.00
To: 26516027-271500	\$196,518.00

Emergency Provision Explanation:

No.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

No

Attachments:

1. EXHIBIT A - Distribution - Butler County CARES Small Business Relief Grant Program_11.09.20

2. Supplemental 11-18-Ord

Exhibit A

Political Subdivision	Population	Subdivision in multiple counties? 1=Yes, 0=No	% modified population	Funding Allocation
Fairfield city (pt.)	42,558	1	13.1%	\$196,518
Fairfield township	22,831	0	7.0%	\$105,426
Hamilton city	62,082	0	19.1%	\$286,673
Middletown city (pt.)	46,051	1	14.2%	\$212,648
Monroe city (pt.)	13,872	1	4.3%	\$64,056
Trenton city	13,141	0	4.0%	\$60,681
Oxford city	23,110	0	7.1%	\$106,714
Liberty township	38,916	0	12.0%	\$179,701
West Chester township	62,279	0	19.2%	\$287,583
	324,840			\$1,500,000

Butler County	383,134	0
---------------	---------	---

ORDINANCE NO. _____

ORDINANCE TO AMEND ORDINANCE NO. 119-19 ENTITLED
“AN ORDINANCE TO MAKE ESTIMATED APPROPRIATIONS
FOR THE EXPENSES AND OTHER EXPENDITURES OF THE
CITY OF FAIRFIELD, OHIO, DURING A PERIOD BEGINNING
JANUARY 1, 2020, AND ENDING DECEMBER 31, 2020.”

BE IT ORDAINED by the Council of the City of Fairfield, Ohio, that:

Section 1. Ordinance No. 119-19, the 2020 Appropriation Ordinance, is hereby amended in the following respects:

From: Unappropriated Local Coronavirus Relief Fund \$196,518

To: 26516027-271500 \$196,518

Section 2. This Ordinance shall take effect at the earliest period allowed by law.

Passed _____

Mayor's Approval

Posted _____

First Reading _____ Rules Suspended _____

Second Reading _____

Third Reading _____

ATTEST:

Clerk of Council

This is to certify that this Ordinance has been duly published by posting and summary publication as provided by Charter.

Clerk of Council



City Council Ordinance
Regular Meeting - November 23, 2020

Submitted by: Alisha Wilson, Clerk
 Submitting Department: Clerk

Subject:

Non-Contractual Appropriations

Legislation Title:

Ordinance to amend Ordinance No. 119-19 entitled “An Ordinance to make estimated appropriations for the expenses and other expenditures of the City of Fairfield, Ohio, during a period beginning January 1, 2020, and ending December 31, 2020.”

Recommendation:

It is recommended that City Council suspend the rules requiring a second and third reading of this Ordinance and adopt the appropriations listed above.

Background/Synopsis: Please refer to specific Council Communications for full description of these items.

\$3,364 for Influent Sample Pump at Wastewater Treatment Plant

Financial Impact: \$3,364.00 from noted funding source.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

No

Attachments:

1. NonContractualAppropriations.112320
2. Non Contractual 11-23-Ord



City Council Information Item
Regular Meeting - November 23, 2020

Submitted by: Jason Hunold,
Submitting Department: Public Utilities

Subject:

Influent Sample Pump

Legislation Title:

Influent Sample Pump at Wastewater Treatment Plant

Background/Synopsis:

An appropriation is being requested for the purchase of a new Influent Sample Pump for the Wastewater Treatment Plant.

The Wastewater Division utilizes sample pumps to collect wastewater samples which are analyzed for parameters outlined in the Division's National Pollutant Discharge Elimination System (NPDES) permit. The existing sample pump has failed and is in need of immediate replacement.

Staff recommends procurement of the new pump from Xylem – per the attached quote. Division Staff will install and maintain the new pump.

Financial Impact:

An appropriation in the amount of \$3,363.50 is being requested for the purchase of a new Influent Sample Pump for the Wastewater Treatment Plant. Funding for this project was included in the 2020-2024 Capital Improvement Program (CIP) under project 0WW06, Pump Overhaul/Replacement Program. Additional funding, as needed, will be redirected from 0WW24, WWTP Natural Gas/Heating Components. The funding source is the Sewer Surplus Fund.

Attachments:

1. 135014578 Goulds 1GD Grinder REV 1103

November 3, 2020

Mr. Randy Hassler
City of Fairfield
5350 Pleasant Ave
Fairfield, OH 45014-3567

Phone: 513-858-7760
Fax: 513-858-7762
Email: rhassler@fairfield-city.org

**RE: Goulds 1GD Grinder Pump
Sale Quotation 135014578**

Dear Mr. Hassler:

Thank you for your interest in Xylem Dewatering Solutions. We are pleased to provide the following quotation to purchase a Goulds 1-1/4" grinder pump. The pump is available with 20 ft or 30 ft power cable. Lead time is currently 5 days plus transit time. Freight is estimated from the factory.

Xylem Dewatering Solutions is responsive around the clock to insure your complete satisfaction before, during and after your project. If you have any questions, please call me at 513-507-6634.

Sincerely,

Jim Smith
Outside Sales Representative

JS / wcj

Attachment: NonContractualAppropriations.112320 (1673 : Non-Contractual Appropriations)

SALE QUOTATION

ITEM	QTY	DESCRIPTION	UNIT PRICE	SALE TOTAL
A	1	Goulds 1GD51G4BF 1-1/4" Grinder 2HP 3P 460V 50' Cable 5.25" Impeller	\$ 3,288.50	\$ 3,288.50
B	1	Fed Ex Ground Delivery Freight • Freight Estimated	75.00	75.00

Our current delivery lead-times associated with this Quotation are best estimates at this time. Due to the outbreak of the COVID-19 virus pandemic and its global effects on commerce, supply chain, and logistics, these lead-times are an estimate only and not a commitment. Xylem is and will continue to use all commercially reasonable efforts to minimize any delivery delay impacts.

NET SALE TOTAL

\$ 3,363.50

Please note all sale pricing is in U.S. Dollars. The price does not include freight, export boxing, duties, taxes, or any other items not specifically mentioned.

This pricing information is for internal use only. We ask that these items and terms be kept confidential. All applicable tax and freight charges will be added to invoices. All quotations are subject to credit approval. All quotations are valid for 30 days. All prices quoted in US dollars.

Packet Pg. 195

This order is subject to the Standard Terms and Conditions of Sale - Xylem Americas effective on the date the order is accepted which terms are available at <https://www.xylem.com/en-US/support/xylem-americas-standard-terms-and-conditions/> and incorporated herein by reference and made a part of the agreement between the parties.

Attachment: NonContractualAppropriations.112320 (1673 : Non-Contractual Appropriations)

ORDINANCE NO. _____

ORDINANCE TO AMEND ORDINANCE NO. 119-19 ENTITLED
“AN ORDINANCE TO MAKE ESTIMATED APPROPRIATIONS
FOR THE EXPENSES AND OTHER EXPENDITURES OF THE
CITY OF FAIRFIELD, OHIO, DURING A PERIOD BEGINNING
JANUARY 1, 2020, AND ENDING DECEMBER 31, 2020.”

BE IT ORDAINED by the Council of the City of Fairfield, Ohio, that:

Section 1. Ordinance No. 119-19, the 2020 Appropriation Ordinance, is hereby amended in the following respects:

From:	Unappropriated Sewer Surplus Fund	\$3,364
To:	62416025-252000 Improvements Other Than Building (Influent Sample Pump 0WW06)	\$3,364

Section 2. This Ordinance shall take effect at the earliest period allowed by law.

Passed	_____	_____
		Mayor's Approval
Posted	_____	
First Reading	_____	Rules Suspended _____
Second Reading	_____	
Third Reading	_____	

ATTEST:

Clerk of Council

This is to certify that this Ordinance has been duly published by posting and summary publication as provided by Charter.

Clerk of Council