

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 9, 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. 5:30 PM - 2021 Operating Budget
- 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**
 - a. Presentation and Public Disclosure of Contract with Optimal Health Initiatives Consortium - Butler Health Plan
 1. Statement of representations and possible savings and losses and potential liability.
 2. Proposed Contract - terms and conditions.
- 8. PUBLIC HEARING(S)**
- 9. APPROVAL OF MINUTES**
 - a. Regular Meeting held October 26, 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

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

- Legislation - Third Reading
- Motion - Adoption

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

11. NEW BUSINESS

Motion to read all legislation by title only.

A. DEVELOPMENT SERVICES COMMITTEE

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

1. 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.

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

2. 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.
 - Legislation - First Reading
 - Motion - Suspend Second and Third Readings
 - Motion - Adoption
3. 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.
 - Legislation - First Reading
 - Motion - Suspend Second and Third Readings
 - Motion - Adoption
4. 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.
 - Legislation - First Reading
 - Motion - Suspend Second and Third Readings
 - Motion - Adoption
5. 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.
 - Legislation - First Reading
 - Motion - Suspend Second and Third Readings
 - Motion - Adoption

B. 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 Israel Innovation Fund LLC dba Consumer Wines Spirits, 33 Donald Drive, Fairfield, OH 45014 (Permit Class C2).
2. Ordinance to authorize the City Manager to enter into a contract with Patterson Pope, Inc. for upgrades to the Police Department Property Room.

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

C. PUBLIC WORKS COMMITTEE

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

1. 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.
 - Legislation - First Reading
 - Motion - Suspend Second and Third Readings
 - Motion - Adoption

D. PUBLIC UTILITIES COMMITTEE

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

1. 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.
 - Legislation - First Reading
 - Motion - Suspend Second and Third Readings
 - Motion - Adoption

E. 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 - First Reading
2. 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.
 - 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.”

Contractual Appropriations: \$25,000 for Pleasant Avenue Corridor Study; \$57,839 for upgrades to the Police Department Property Room.

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

5. 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: \$36,715 for Network Infrastructure Switching; \$12,000 for Audio/Video Upgrade at Community Arts Center Theater; \$9,693 for Park Maintenance equipment; \$25,000 for replacement fire hoses and appliances; \$24,000 for UV Disinfection System Upgrade - Integration Services.

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

12. 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

13. EXECUTIVE SESSION OF COUNCIL (IF NEEDED)

14. ADJOURNMENT

**City of Fairfield
Minutes
Regular Meeting of City Council
October 26, 2020**

Council-Manager Briefing

2021 Operating Budget

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

Staff members present: Mark Wendling, Dan Wendt, Scott Timmer, Greg Kathman, Don Bennett, Steve Maynard, Steve Wolterman, Tiphonie Howard, Ben Mann, Adam Sackenheim, Jenna Trice and Alisha Wilson.

Finance Director Scott Timmer and department directors presented the 2021 Operating Budget. See attached slides.

Business Meeting Call to Order

Prayer/Pledge of Allegiance

Councilmember Woeste 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	Present	

Agenda Modifications

None.

Executive Session Requests

Minutes Acceptance: Minutes of Oct 26, 2020 7:00 PM (Approval of Minutes)

Councilmember Abbott, seconded by Councilmember Woeste, moved for Executive session to discuss the status of collective bargaining with public employees. Motion carried 7-0.

Special Presentations and Citizen Comments

a. Eagle Scout Projects Recognition

Parks and Recreation Director Tiphonie Howard and Mayor Steve Miller presented Boy Scouts Charlie Smith and Ben Nichting with a certificate and plaque in recognition of their Eagle Scout projects around the city.

Public Hearing(s)

None.

Approval of Minutes

The Regular Meeting Minutes of October 13, 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

Ordinance to authorize the City Manager to execute the FY 2021 Community Development Block Grant (CDBG) application and agreement with Butler County, Ohio.

Recommendation:

It is recommended that City Council authorize the City Manager to execute the FY 2021 Community Development Block Grant application, which is due to Butler County by November 6, 2020.

Councilmember Woeste presented the third reading of this ordinance.

ORDINANCE NO. 86-20. APPROVED 7-0.

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

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

Minutes Acceptance: Minutes of Oct 26, 2020 7:00 PM (Approval of Minutes)

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 second reading of this ordinance.

RESULT: SECOND READING

Next: 11/9/2020 7:00 PM

Public Utilities Committee

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

Ordinance to amend subsection 921.03(g), Expansion and Water Tap Fees, section 921.08, Water Rates, and subsections 925.05(e)(2) Sewer Expansion Fees and 925.08(b)(1) Sewer User Rates of Ordinance No. 166-84, the Codified Ordinances of Fairfield, Ohio.

Recommendation:

It is recommended that City Council authorize an amendment of the rates charged for water expansion and water service under Chapter 921.08 (appendices A to E) of the Codified Ordinances of the City of Fairfield, Ohio, as well as an amendment of the rates charged for sewer expansion and sewer service under Chapter 925.05(e), and Chapter 925.08(b) and Tables A to D of the Codified Ordinances of the City of Fairfield, Ohio.

Councilmember Senger presented the third reading of this ordinance.

ORDINANCE NO. 87-20. APPROVED 7-0.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Terry Senger, Councilmember, 3rd Ward

SECONDER: Bill Woeste, Council Member at Large

AYES: Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

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.

Finance & Budget Committee

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

Minutes Acceptance: Minutes of Oct 26, 2020 7:00 PM (Approval of Minutes)

A Resolution opposing the Ohio General Assembly's passage of Senate Bill 352 and House Bill 754 which would modify municipal income tax employer withholding rules for COVID-19 related work-from-home employees resulting in the substantial loss of revenue to cities and declaring an emergency.

Recommendation:

It is recommended that Council adopt a resolution with rules suspension and the emergency clause so that the resolution will take effect immediately and the opposition of the City to this legislation can be expressed as soon as possible.

RESOLUTION NO. 13-20. 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:	Bill Woeste, Council Member at Large
AYES:	Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Ordinance to amend Section 163.05 of the Codified Ordinances of the City of Fairfield, Ohio relative to hospitalization, medical and dental care and group life insurance for full-time employees not covered by a collective bargaining agreement.

Recommendation:

It is recommended that Council adopt an ordinance with rules suspension so that the ordinance will take effect in a timely manner to allow the transition to BHP to be effective January 1, 2021.

ORDINANCE NO. 88-20. APPROVED 7-0.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Terry Senger, Councilmember, 3rd 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.

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RESULT:	CARRIED [UNANIMOUS]
MOVER:	Tim Abbott, Council Member, 4th Ward
SECONDER:	Bill Woeste, Council Member at Large
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. 89-20. 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:	Bill Woeste, Council Member at Large
AYES:	Scharringhausen, Oberson, Woeste, Besl, Paullus, Senger, Abbott

Meeting Schedule

Clerk Wilson read the following meeting schedule:

- A. Monday, November 9 - Council-Manager Briefing, 5:30 PM; Regular Meeting 7:00 PM
- B. Monday, November 23 - Council-Manager Briefing, 6:00 PM; Regular Meeting 7:00 PM
- C. Monday, December 7 - Council-Manager Briefing, 6:00 PM; Regular Meeting 7:00 PM

Executive Session of Council (if needed)

Council recessed to Executive Session at 7:20 PM. Council reconvened at 7:40 PM.

Councilmember Abbott, seconded by Councilmember Senger, moved to add an item pertaining to collective bargaining with the AFSCME bargaining unit to the agenda. Motion carried 7-0.

Councilmember Abbott, seconded by Councilmember Oberson, moved to read the ordinance by title only. Motion carried 7-0.

Councilmember Abbott presented the first reading of the ordinance, "Ordinance to Authorize the City Manager to enter into a collective bargaining agreement with the American Federation of State, County and Municipal Employees, Council #8, Local 3646 (AFSCME) for wages, hours

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and terms and conditions of employment for the AFSCME bargaining unit and declaring an emergency."

Councilmember Abbott, seconded by Councilmember Besl, moved to suspend the second and third reading. Motion carried 7-0.

Councilmember Abbott, seconded by Councilmember Paullus, moved to adopt. Motion carried 7-0.

ORDINANCE NO. 90-20. APPROVED 7-0.

14. ADJOURNMENT

The Regular Meeting adjourned at 7:42 PM.

ATTEST:

Clerk of Council

Mayor's Approval

Date Approved_____

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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

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Budget Overview

- Budget Basics

- ✓ Balanced Budget – estimated revenues are greater than or equal to projected expenditures
- ✓ Fiscal Year – January to December
- ✓ Key Terms:
 - Fund: sum of money dedicated for a specific / restricted purpose
 - Fund Reserve: amount of money retained in a fund for an unforeseen emergency or need
 - Expenditure: amount of money spend on a good or service
 - Encumbrance: amount of money reserved for a specific purchase

Budget Overview

- What impacts the budget?
 - ✓ Economy
 - Income Tax Withholding
 - Business Environment
 - ✓ Global Pandemic
 - COVID-19 duration
 - Temporary legislation and its permanent impact
 - ✓ Fixed Costs
 - Personnel
 - ✓ State and Federal Mandates
 - Environmental
 - Centralized Collection
 - Withholding

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Municipal Court



Municipal Court

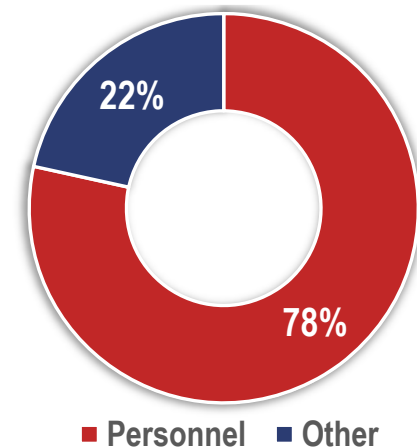
- Funding Sources

- ✓ General Fund
- ✓ Special Revenue Funds

- Expenditures

- ✓ Municipal Court - General Fund - **\$1,839,425**
 - Personnel - Down 5.23%
 - Non-Personnel - Down 8.08%
- ✓ Probation Services - Special Revenue Fund - **\$434,098**
 - Personnel - Down 3.40%
 - Non-Personnel - Up 23.33%
- ✓ Other Funds - All Special Revenue Funds - **\$248,337**
 - Personnel - Down 6.44%
 - Non-Personnel - Up 4.57%

\$2,521,860 - (4.03%)



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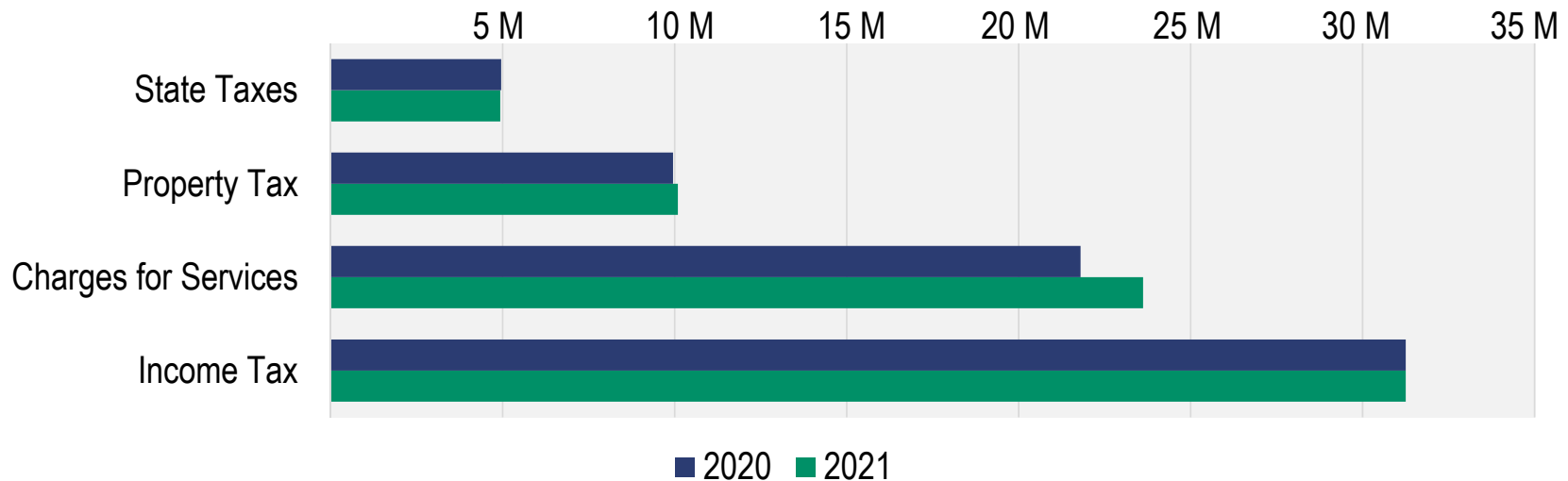


Revenue & Expenditures



Budget Overview – Estimated Revenue

- Total Estimated Revenue: \$84,575,604 – Up 1.07%
 - ✓ General Fund: \$31,045,664 – Down 1.05%



- 82.6% from the above 4 sources (\$69.9 M of \$84.6 M)

Budget Overview – Income Tax

• Growth Rates

✓ 5-Year Intervals

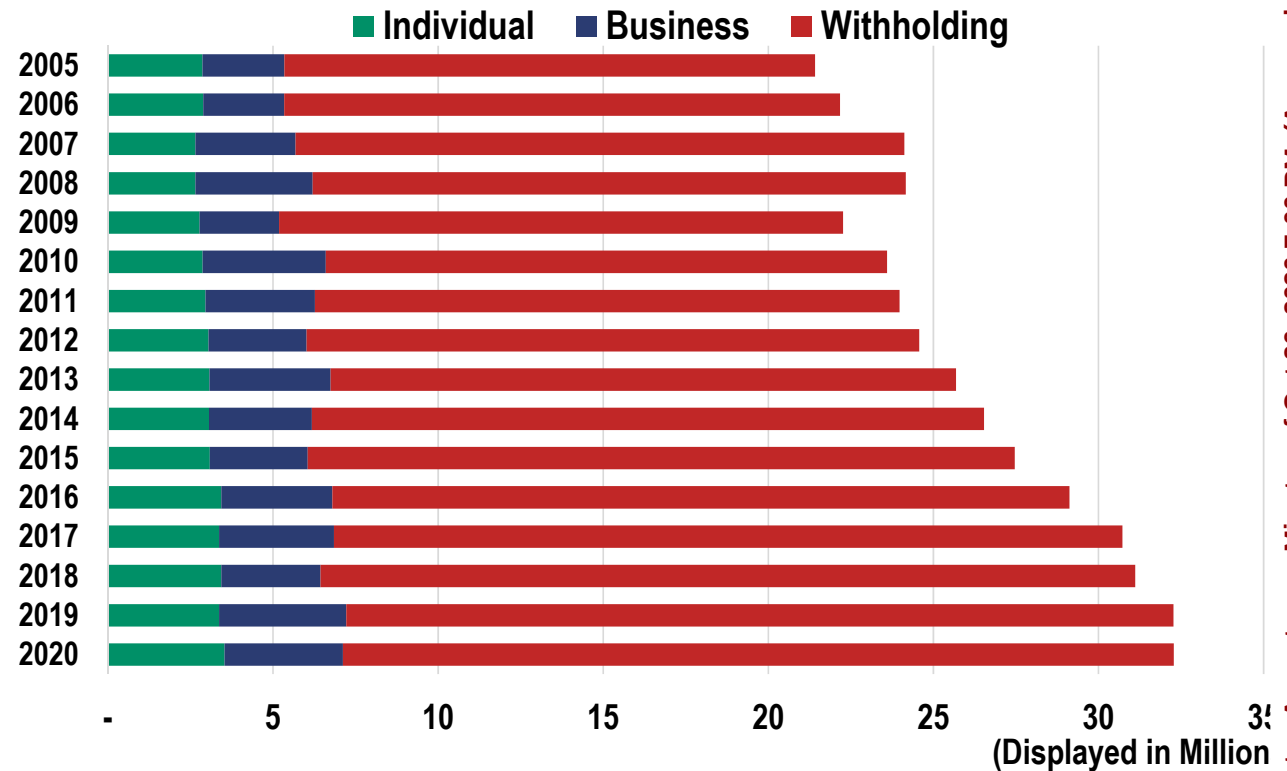
- 2005-2009 – 0.97%
- 2010-2014 – 2.98%
- 2015-2019 – 4.12%

✓ 10-Year

- 2010-2019 – 3.54%

✓ 15-Year

- 2005-2019 – 2.97%



Note: 2020 Amount is forecasted for remainder of FY20

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Budget Overview – Projected Expenditures

- Total Estimated Expenditures: **\$74,754,331**

- ✓ 2020 Original Budget: **\$75,625,974**

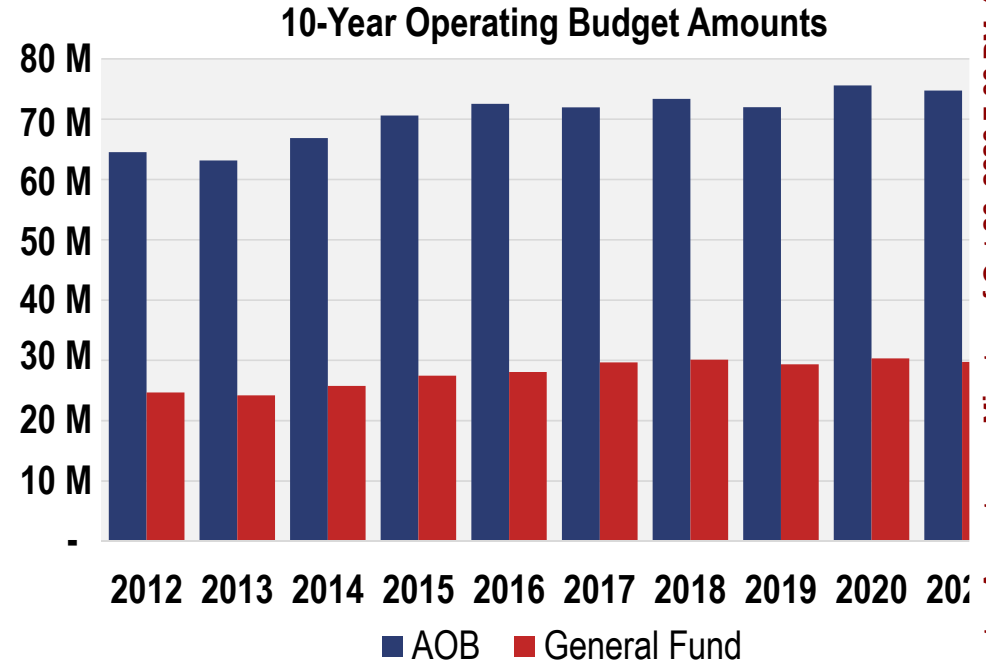
- ✓ 6/25/2020 Amended Budget: **\$72,770,969**

- General Fund: **\$29,734,553**

- ✓ 2020 Original Budget: **\$30,315,499**

- ✓ 6/25/2020 Amended Budget: **\$28,890,520**

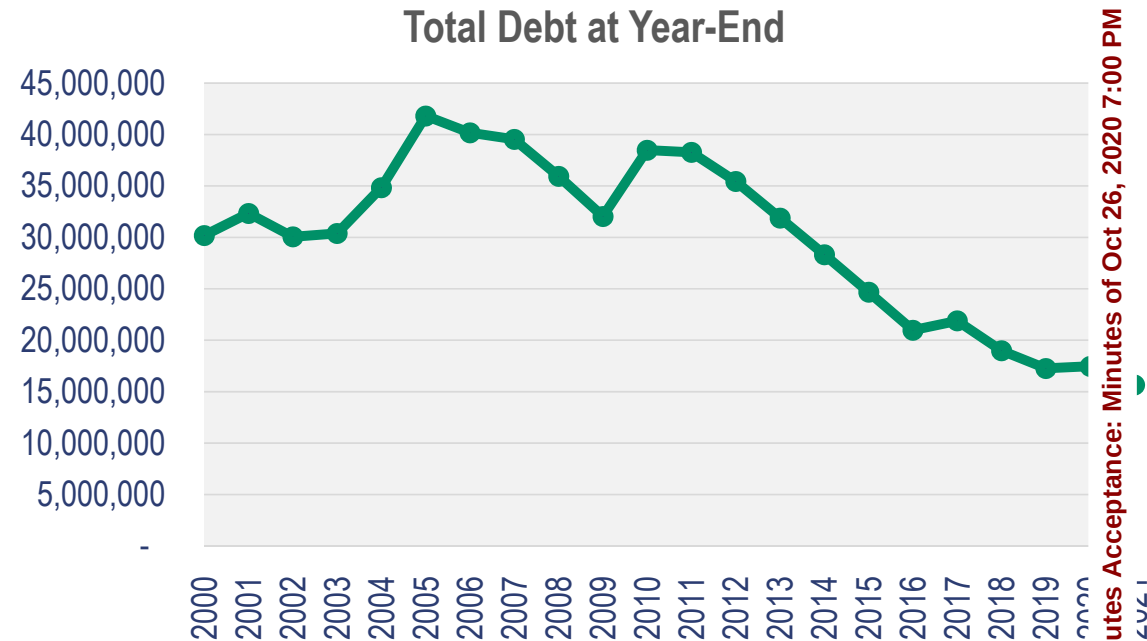
- 10-Year Growth Rate: **1.65%**



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Budget Overview – Debt

- Total Debt Outstanding: **\$15.7 million**
 - ✓ Short-Term Debt: **\$5.3 million**
 - ✓ Long-Term Debt: **\$10.4 million**
- Bond Rating Aa1
- 2021 Activity
 - ✓ Principal payments: **\$2,186,732.98**
 - ✓ Interest payments: **\$344,782.66**





General Services



General Services

- Funding Sources

- ✓ General Fund

- Expenditures

- ✓ Personnel

- Original – No Change

- Amended – Up 6.75%

- During the building closure the part-time front desk clerk was furloughed, restoring funding in anticipation of the building being open for the full 2021 year.

- ✓ Non-Personnel

- Original – Down 4.63%

- Amended – Down 0.18%

\$4,494,257 – Original (4.57%)
Amended (0.09%)

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City Council / Mayor's Office / Law Department



City Council & Mayor

- Funding Source

- ✓ General Fund

\$236,868 – (0.79%)

- Expenditures

- ✓ City Council – \$223,044

- Personnel – Up 0.06%

- Non-Personnel – No Change

- ✓ Mayor – \$13,824

- Personnel – No Change

- Non-Personnel – Down 44.44%

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Law Department

- Funding Source

- ✓ General Fund

- Expenditures

- ✓ Personnel – No Change

- ✓ Non-Personnel – No Change

\$563,550 – 0.00%

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Administration



Administration

- Funding Source
 - ✓ General Fund

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
100 (GENERAL FUND) - 120 (CITY MANAGER)	Personnel	598,257	3,763	0.63%	36,296	6.46%
	Other	34,350	(10,415)	-23.27%	(10,415)	-23.27%
100 (GENERAL FUND) - 145 (HUMAN RESOURCES)	Personnel	260,373	6,200	2.44%	7,611	3.01%
	Other	88,050	(12,000)	-11.99%	4,448	5.32%
100 (GENERAL FUND) - 213 (INFORMATION TECHNOLOGY)	Personnel	505,277	(33,688)	-6.25%	(33,688)	-6.25%
	Other	78,425	(4,125)	-5.00%	22,463	40.14%
CITY MANAGER'S OFFICE	Personnel	1,363,907	(23,725)	-1.71%	10,219	0.75%
	Other	200,825	(26,540)	-11.67%	16,496	8.95%
		1,564,732	(50,265)	-3.11%	26,715	1.74%

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

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Development Services



Development Services

- Funding Source
 - ✓ General Fund

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
100 (GENERAL FUND) - 150 (PLANNING & ECONOMIC DEVL)	Personnel	631,499	(3,139)	-0.49%	50,861	8.76%
	Other	43,900	(10,450)	-19.23%	1,700	4.03%
100 (GENERAL FUND) - 155 (BUILDING AND ZONING INSPECTION)	Personnel	783,551	4,803	0.62%	18,957	2.48%
	Other	77,172	(16,688)	-17.78%	52	0.07%
DEVELOPMENT SERVICES	Personnel	1,415,050	1,664	0.12%	69,818	5.19%
	Other	121,072	(27,138)	-18.31%	1,752	1.47%
		1,536,122	(25,474)	-1.63%	71,570	4.89%

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



Finance



Finance

• Funding Sources

✓ General Fund

✓ Enterprise Fund(s)

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
100 (GENERAL FUND) - 210 (FINANCE ADM & ACCOUNTING)	Personnel	660,371	13,781	2.13%	13,781	2.13%
	Other	29,570	(1,555)	-5.00%	9,445	46.93%
100 (GENERAL FUND) - 211 (INCOME TAX)	Personnel	636,452	21,254	3.45%	87,618	15.96%
	Other	83,000	(12,510)	-13.10%	(3,010)	-3.50%
601 (WATER REVENUE) - 212 (UTILITY COLLECTION)	Personnel	193,893	7,105	3.80%	7,105	3.80%
	Other	156,925	(8,200)	-4.97%	5,650	3.73%
620 (SEWER REVENUE) - 212 (UTILITY COLLECTION)	Personnel	158,638	5,811	3.80%	5,811	3.80%
	Other	1,481,100	(3,125)	-0.21%	78,075	5.56%
FINANCE	Personnel	1,649,354	47,951	2.99%	114,315	7.45%
	Other	1,750,595	(25,390)	-1.43%	90,160	5.43%
		3,399,949	22,561	0.67%	204,475	6.40%

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

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

Minutes Acceptance: Minutes of Oct 26, 2020 7:00 PM (Approval of Minutes)

Finance

- Funding Sources
 - ✓ Trust & Agency Funds

		2021 Dept Proposed	Inc / (Dec) Org AOB	% Δ	Inc / (Dec) from 6/2020	% Δ
707 (WEST CHESTER JEDD I) - 211 (INCOME TAX)	Other	2,366,077	112,662	5.00%	112,662	5.00%
606 (WATER GUARANTEED TRUST) - 212 (UTILITY COLLECTION)	Other	65,000	-	0.00%	-	0.00%
630 (SOLID WASTE MANAGEMENT) - 630 (SOLID WASTE MANAGEMENT)	Other	2,412,340	92,340	3.98%	92,340	3.98%

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

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

Minutes Acceptance: Minutes of Oct 26, 2020 7:00 PM (Approval of Minutes)



City Council Ordinance
Regular Meeting - November 9, 2020

Submitted by: Ben Mann,
 Submitting Department: Public Works

Subject:

Adoption of Fairfield Connects - Citywide Active Transportation Plan

Legislation Title:

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.

Background/Synopsis:

The City consultant, MKSK, along with staff from both the Public Works Department and the Development Department along with the City Manager's Office participated in the Fairfield Connects project. Fairfield Connects included public involvement, a planning process, planning level documents and cost estimates for an active transportation plan that focuses on sidewalk and multi-use path interconnectivity. It is a citywide plan focusing on centers of activity and points of interest. The final product is designed to work in conjunction with the "Fairfield Forward" comprehensive plan update which was adopted on December 2, 2019.

The project was scheduled in the Capital Improvement Program for 2019. It was a cumulative effort of a nearly year-long process to develop a companion piece to Fairfield Forward that focused on connectivity for walking, running, and biking.

During the public outreach component of the comprehensive plan update, sidewalk and trail connectivity were major themes repeated at every community engagement event. Residents stated they want pedestrian connections to activity centers such as parks and the town center, between neighborhoods, and to the Great Miami River Trail.

Additional public outreach was performed with Fairfield Connects that included a survey that had wide participation, public meetings, and the utilization of a steering committee.

A low resolution copy of the plan is attached. A high resolution copy of the plan is available in the Council office.

Financial Impact:

None at this time.

Emergency Provision Explanation:

None requested.

Rule Suspension Requested:

No

Emergency Provision Needed:

No

Attachments:

1. 2020 Fairfield Connects Final Report - Low resolution
2. Fairfield Connects-Ord
3. Fairfield Planning Commission recommendation 1014-20



FAIRFIELD CONNECTS

CONNECTIVITY MASTER PLAN

INTRODUCTION

Why Create the Fairfield Connects Plan?

The Fairfield Connects Connectivity Master Plan was developed as a response to the input and concerns of community residents and stakeholders made evident during the Fairfield Forward Comprehensive Plan process. During that process, as the community developed goals and objectives for the plan and as they assessed priorities for the plan’s recommendations, improved connectivity for bicyclists and pedestrians quickly rose to the top. Thus, it became a focal point for the City of Fairfield to develop the Fairfield Connects Plan to better respond in a more detailed effort to the concerns of the citizens. Relevant goals from the comprehensive plan include: developing safe pedestrian routes along Route 4, ensuring walkability within the Town Center area, designing pedestrian and bicycle facilities along major corridors, and improving pedestrian and bicycle mobility for day-to-day and commuter activity.

The City of Fairfield solicited a consulting team to assist in the development of a connectivity master plan for the city. This plan was developed to be a guiding document for the city as it moves forward towards improving overall connectivity within the community. The Fairfield Connects Plan will assist city leadership and staff as they gather and procure resources to implement a vision for a connected city.

Acknowledgments

The city wishes to thank the following people for this collaborative effort between the community, the steering committee, elected officials, city staff, and the consulting team.

Mayor + City Council

Steve Miller, Mayor
Bill Woeste, Vice Mayor
Tim Abbott
Leslie Besl
Chad Oberson
Dale Paullus
Mark Scharringhausen
Terry Senger

City Staff

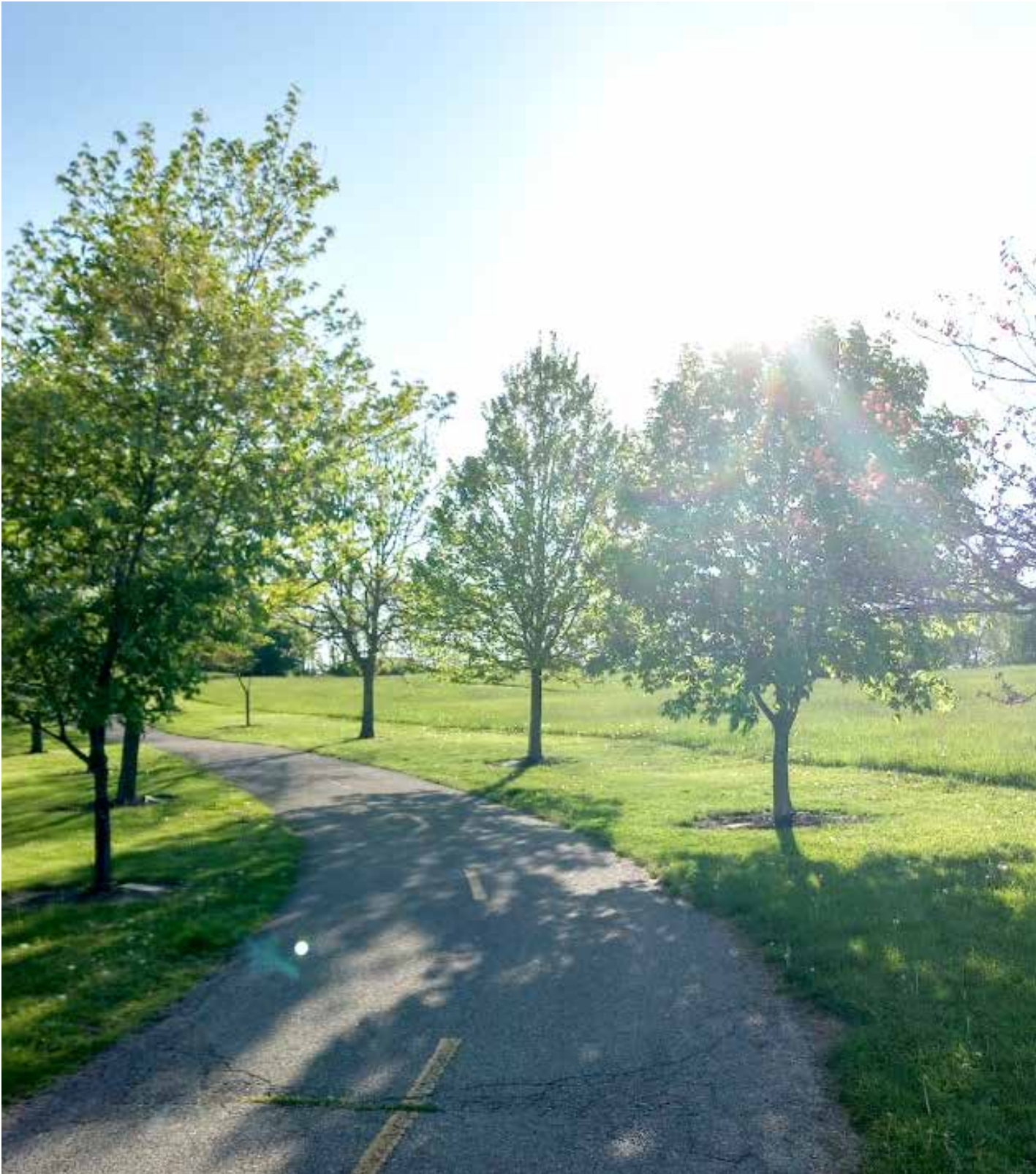
Mark Wendling, City Manager
Dan Wendt, Assistant City Manager
Greg Kathman, Development Services Director
Tiphanie Howard, Parks and Recreation Director
Erin Lynn, Planning Manager
Ben Mann, Public Works Director
Nick Dill, Acting City Engineer

Steering Committee

Roseanna Hale
Melissa Hays
Jason Jones
Jim Klosterman
Joe Penney
Gwen Ritchie
David Sheehan
Bill Westerbeck

Consultants

MKSK
LJB, Inc.



Pathway in Harbin Park

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1

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

GOALS OF THE PLAN

EXISTING CONNECTIVITY NETWORK

COMPREHENSIVE CONNECTIVITY PLAN

EXECUTIVE SUMMARY

Purpose of this Plan

The Fairfield Connects Plan focused on macro-level routing strategies that would develop stronger linkages between neighborhoods, schools, and other community destinations such as the Town Center, parks, and commercial destinations. As part of this effort, the project team (consisting of City of Fairfield staff, MKSK, and LJB Inc.) conducted an analysis of existing conditions within the community, explored best practices and common facility types that could help to improve active transportation connectivity, and determined which corridors and connections would make desirable routes linking key areas within Fairfield.

Process

Development of the Fairfield Connects Plan began in September of 2019 and lasted through Summer of 2020. The project team engaged with the public using different techniques, including receiving 1,148 responses to our online survey. The process included a project steering committee and city leadership to ensure considerable feedback was received on the plan as it was developed. More information on the engagement process can be found in Section 2 of this plan.

Facility Types

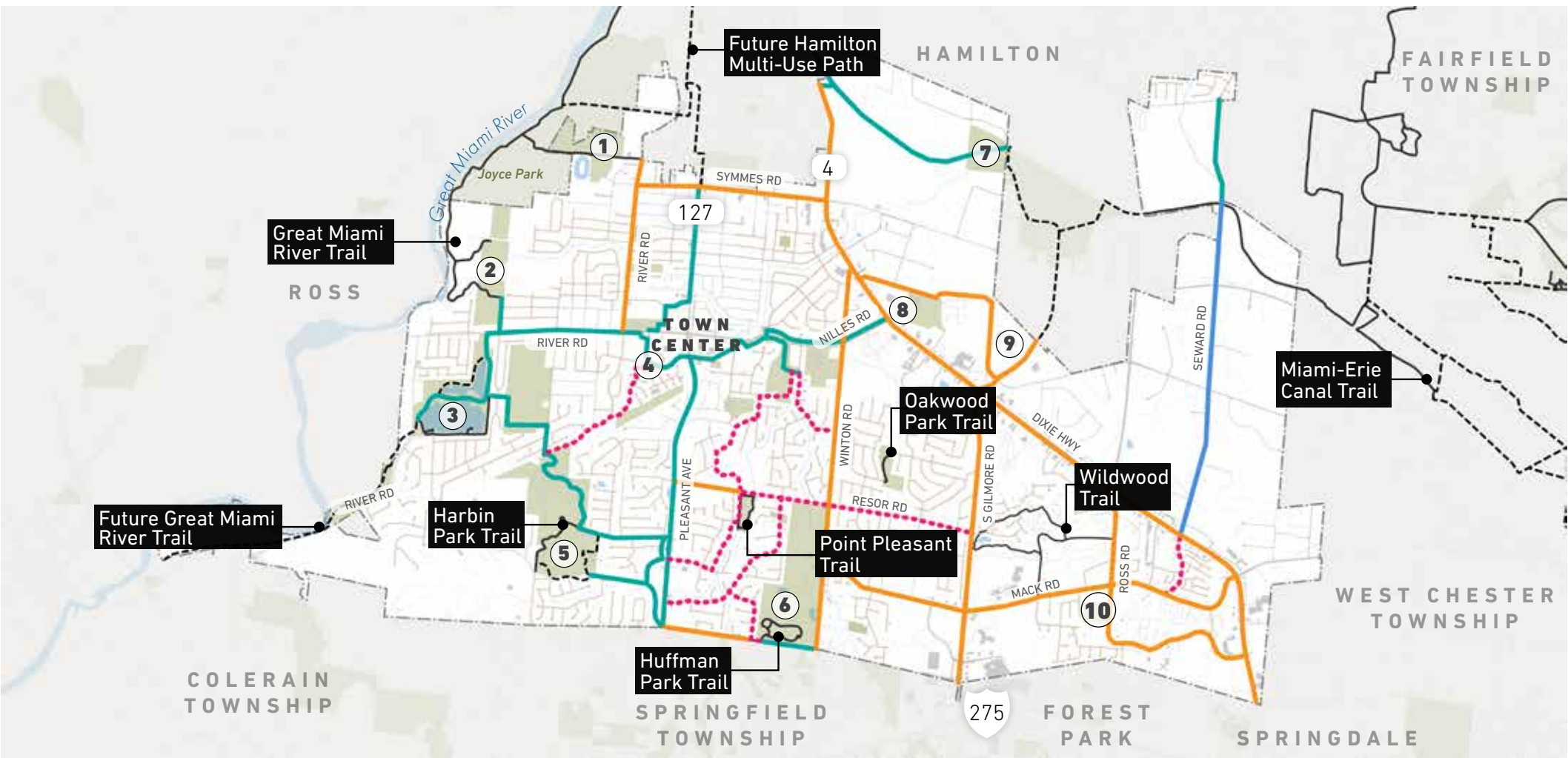
Based on prior experience of the project team, regional and national best practices, the project team focused on four different facility types to improve connectivity in Fairfield. These included multi-use paths, sidewalks, shared lanes, and bicycle lanes. These facilities proved most effective at fitting into the context and physical setting of the city and are facility typologies that have been previously funded by regional and state entities. More information on these facility types can be found in Section 3 of this plan.

Major Routes

As the connectivity plan was developed, the project team referred to community input to help determine the major destinations and corridors that needed primary focus. While this plan includes recommended improvements to smaller gaps in the connectivity network (small sidewalk gaps), most of the plan focuses on developing major connectivity routes throughout the community that integrate the prominent locations, neighborhoods, and destinations of Fairfield. The major routes are shown below. More detailed information can be found in Section 3 of this plan.

Community Destinations

- ① Grange Park
- ② Waterworks Park
- ③ Thomas O Marsh Park
- ④ Village Green Park
- Community Arts Center
- Lane Public Library
- ⑤ William Harbin Park
- ⑥ Huffman Park
- ⑦ Gilmore Ponds Preserve Metropark
- ⑧ Fairfield Stadium
- ⑨ Fairfield Senior High School
- ⑩ Gilbert Farms Park



GOALS OF THE PLAN

The goals of this plan are to improve connectivity for non-motorized travel between various places in and near the City of Fairfield. This plan describes the importance and benefits of improved connections using sidewalks, crossings, trails, pathways and other opportunities to make it more inviting, convenient and safe to walk or bicycle. Expected results from these investments, based on case studies from similar cities, include: an improved quality of life, higher property values, increased business activity, fewer vehicle emissions, fewer and less severe pedestrian/bicycle injuries, improved health outcomes for residents of all ages including those with physical impairments, and a potential reduction in vehicle congestion. The overall goals of the plan are illustrated below.



CONNECT TO PARKS



CONNECT TO TOWN CENTER



CONNECT TO EXISTING TRAILS



CONNECT NEIGHBORHOODS



CONNECT TO MAJOR DESTINATIONS



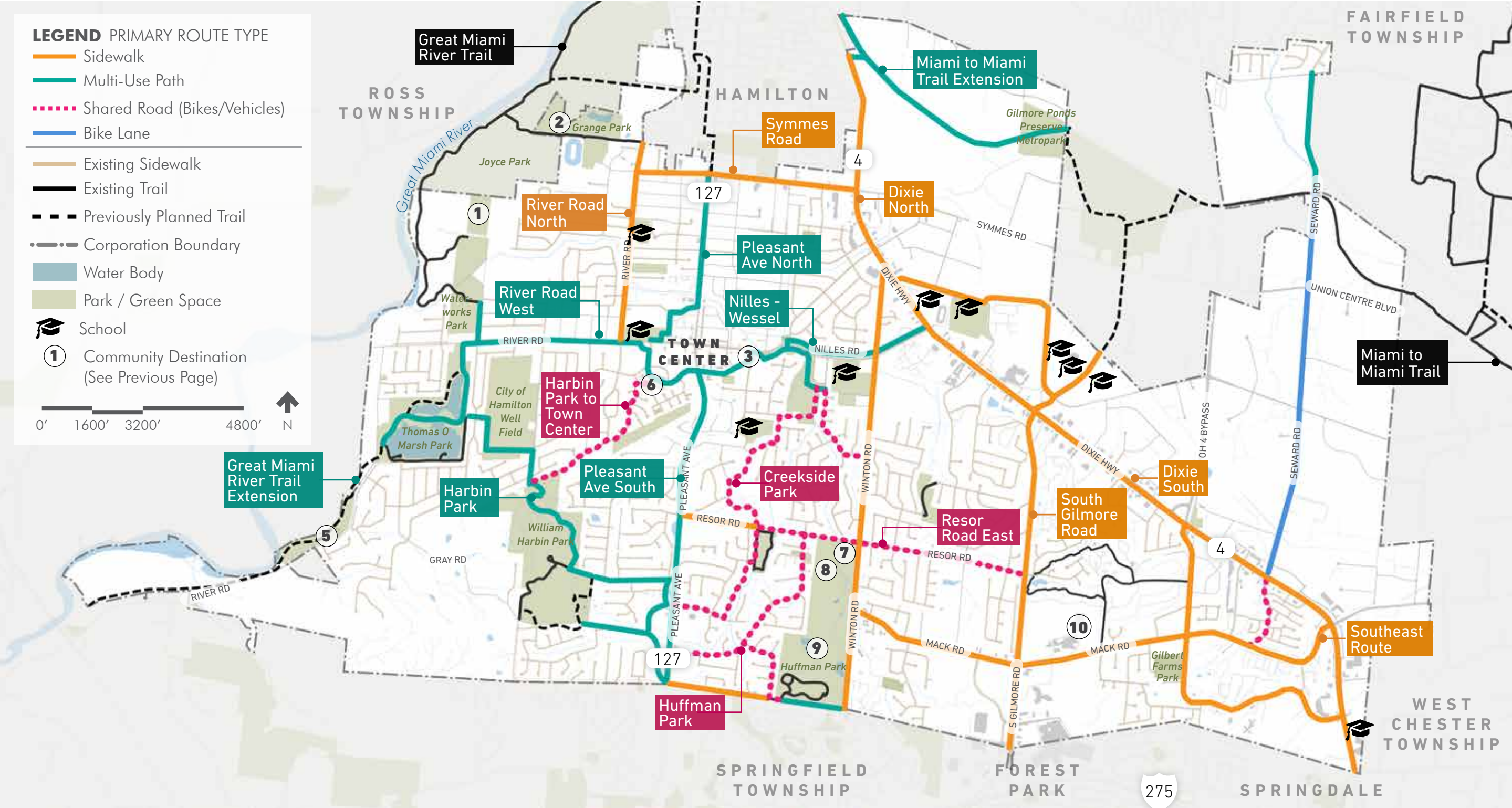
IMPROVE PUBLIC HEALTH

One of the initial tasks of the plan was to take an inventory of the existing connectivity network within Fairfield. The map below shows the existing connectivity options in Fairfield and how they relate to parks and prominent community destinations. Previously planned trails (from other studies and regional organizations) within or with a potential to impact the City of Fairfield were also reviewed. Currently, the city is lacking a comprehensive trail network. The trails that do exist are mostly isolated to individual parks and do not connect multiple areas within the city. Sidewalk connectivity covers most of the community. However, gaps exist that prevent the city from being truly walkable. The Great Miami River Trail and the Miami to Miami Trail are also noted on here because they offer connections to other communities and promote future economic development opportunities for Fairfield.



COMPREHENSIVE CONNECTIVITY PLAN

The map below depicts the primary routes of the connectivity plan. This map shows that the primary facility type is for each route, however, each route may contain multiple facility types in order to make the connection work. The goal of this routing is to promote better connectivity between the Town Center, neighborhoods, parks, schools, shopping areas, and regional trails. More details on the specific routes can be found in Section 3 of this document where individual examinations of the primary routes are provided.



2 ENGAGEMENT RESULTS

ENGAGEMENT PROCESS

SURVEY RESULTS

PUBLIC OPEN HOUSE | 03.03.2020

ENGAGEMENT PROCESS

Community Engagement Process

Community input for this plan was gathered during the Fairfield Forward planning process. This plan focused on a specific topic, connectivity, and the project team facilitated public engagement efforts solely on this topic. Community and stakeholder engagement occurred throughout the plan's development. The project team gathered initial thoughts on prominent connections, met with community stakeholders and leaders to assess goals, solicited feedback on specific connectivity questions, and conducted a review with the public of the major routes and facility types selected.

Techniques

Initial Engagement:

City of Fairfield staff attended two community events, the Farm-R-Treat, and the opening of the Furfield Dog Park to gather input from community residents. The engagement centered on asking citizens simply where they lived, where they'd like to have improved connectivity to, and how they get there (the routing). This confirmed for the project team what the major destinations were for city residents and where the primary routing should be located.

Steering Committee:

The steering committee for this project included representatives from multiple city departments and leadership, as well as representatives from key community stakeholder groups such as residents, workers, and schools. The committee convened multiple times throughout this process and provided critical input and guidance to the project team as they developed and refined the plan's routing and overall strategy.

City Council:

The City Council not only authorized development of this plan as a response to the feedback from the Fairfield Forward plan, they also provided direction on the plan after draft recommendations were developed. Their feedback focused on ensuring the project team properly developed cost analysis and implementation strategies that would help guide future decision making.

General Public:

The general public was eager to provide feedback and guidance to the project team. In addition to well attended local community events that featured the plan, many residents provided input through an on-line survey. The online survey generated almost 1,200 responses and showed general consensus among project goals, facility types, and major route priorities. A more advanced routing plan was showcased at a public open house on March 3rd, 2020 for review and input.

Online Survey:

The goal of the online survey, which was initiated in the early stages of the process, was to gain feedback and understanding on more detailed topics related to connectivity in Fairfield. It was already understood that connectivity was important to residents. However, the project team wanted to gain more detailed input on how to make it happen in a manner that best suited the community. The survey asked questions related to destinations respondents would like better connectivity to, how they would use the trails and improved connectivity network, and what types of facilities they would feel most comfortable using. Lastly, it asked them to prioritize the major routes that had been identified at that time and offer input on any routes they felt were missing. Some highlights from the survey can be found on the following pages.



Public Works Director Ben Mann presents to the public the initial recommendations of the connectivity plan on March 3rd, 2020.

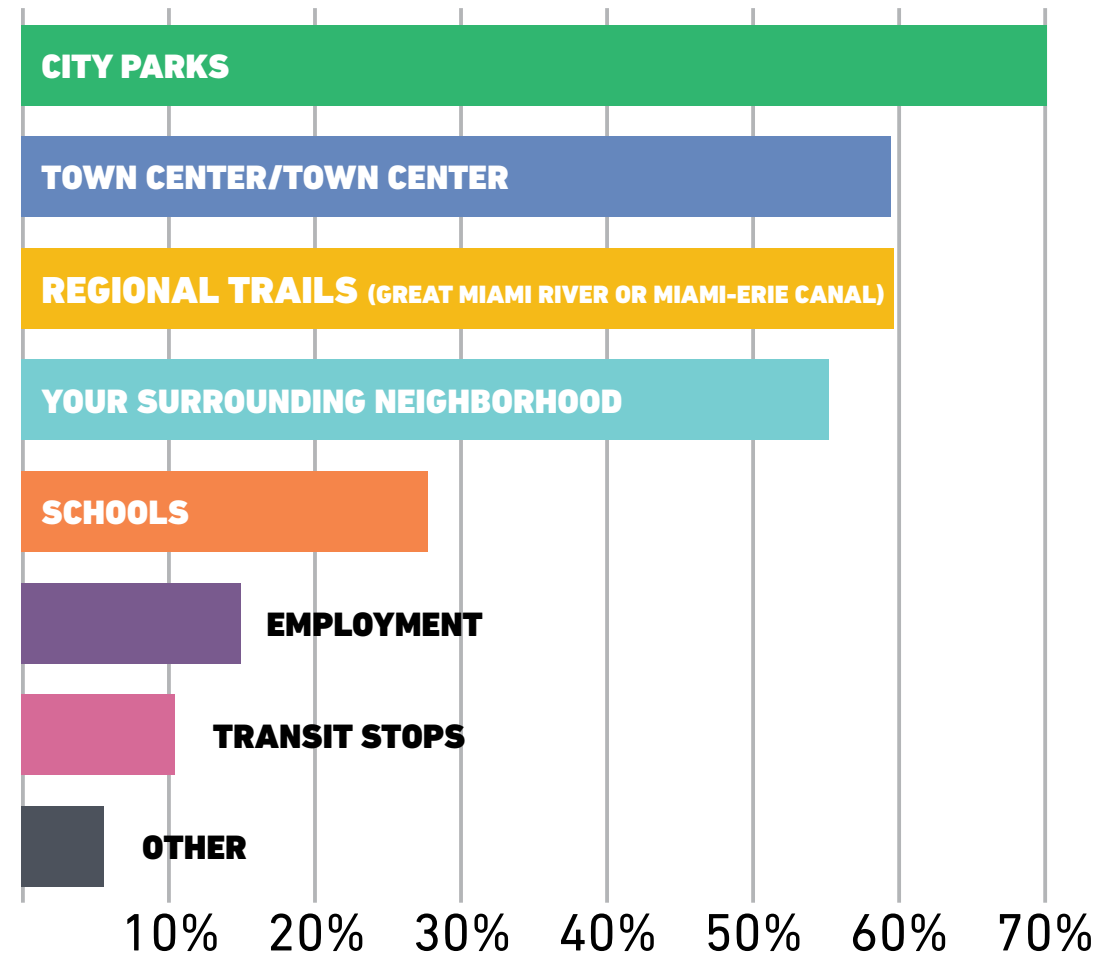


The steering committee included city staff, residents, and representatives from the Fairfield City School District.

SURVEY RESULTS

Question 1

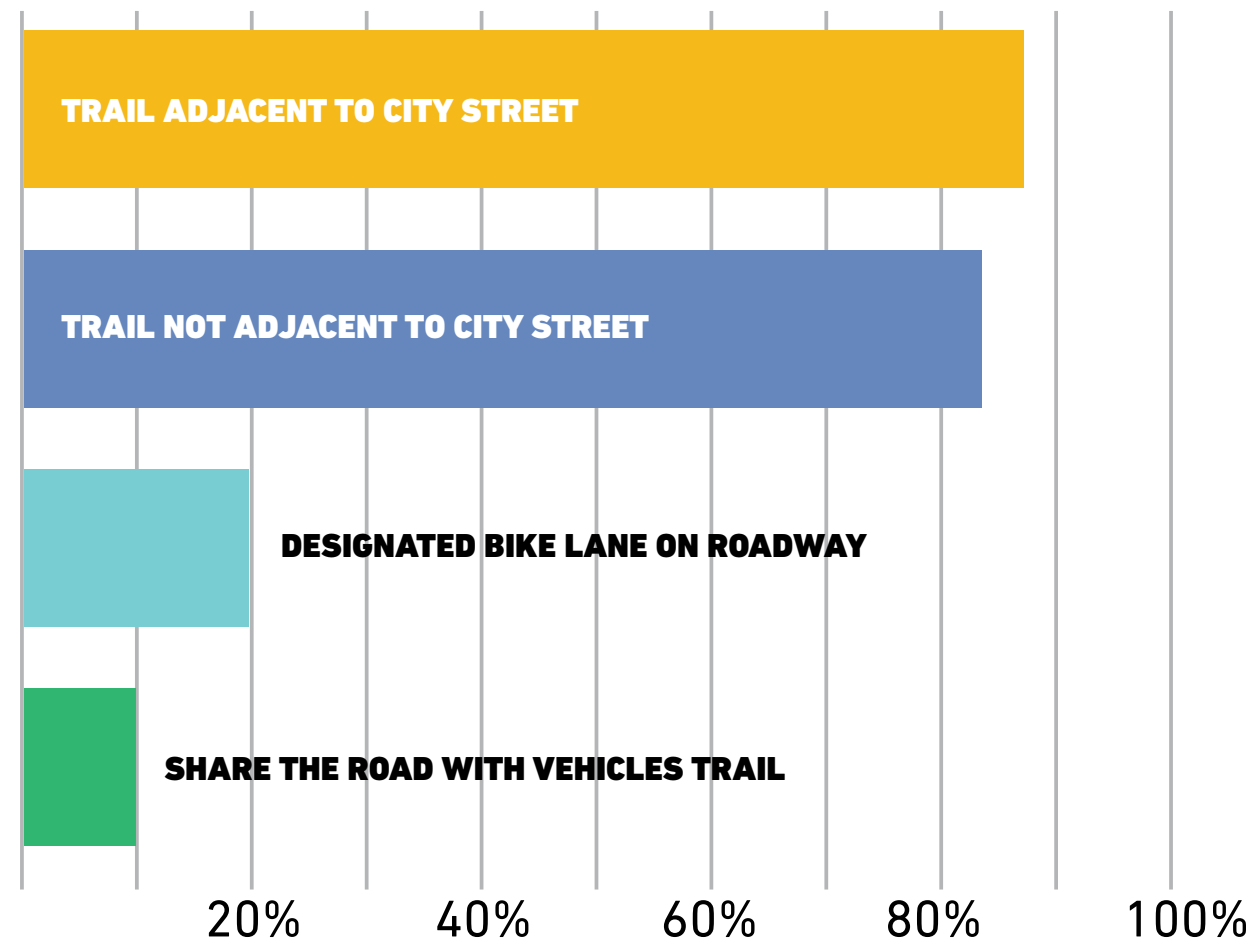
What areas or places in Fairfield are most important for you to be able to access via walking or bicycling? (check all that apply)



The 'other' responses can be found in the appendix of this document.

Question 2

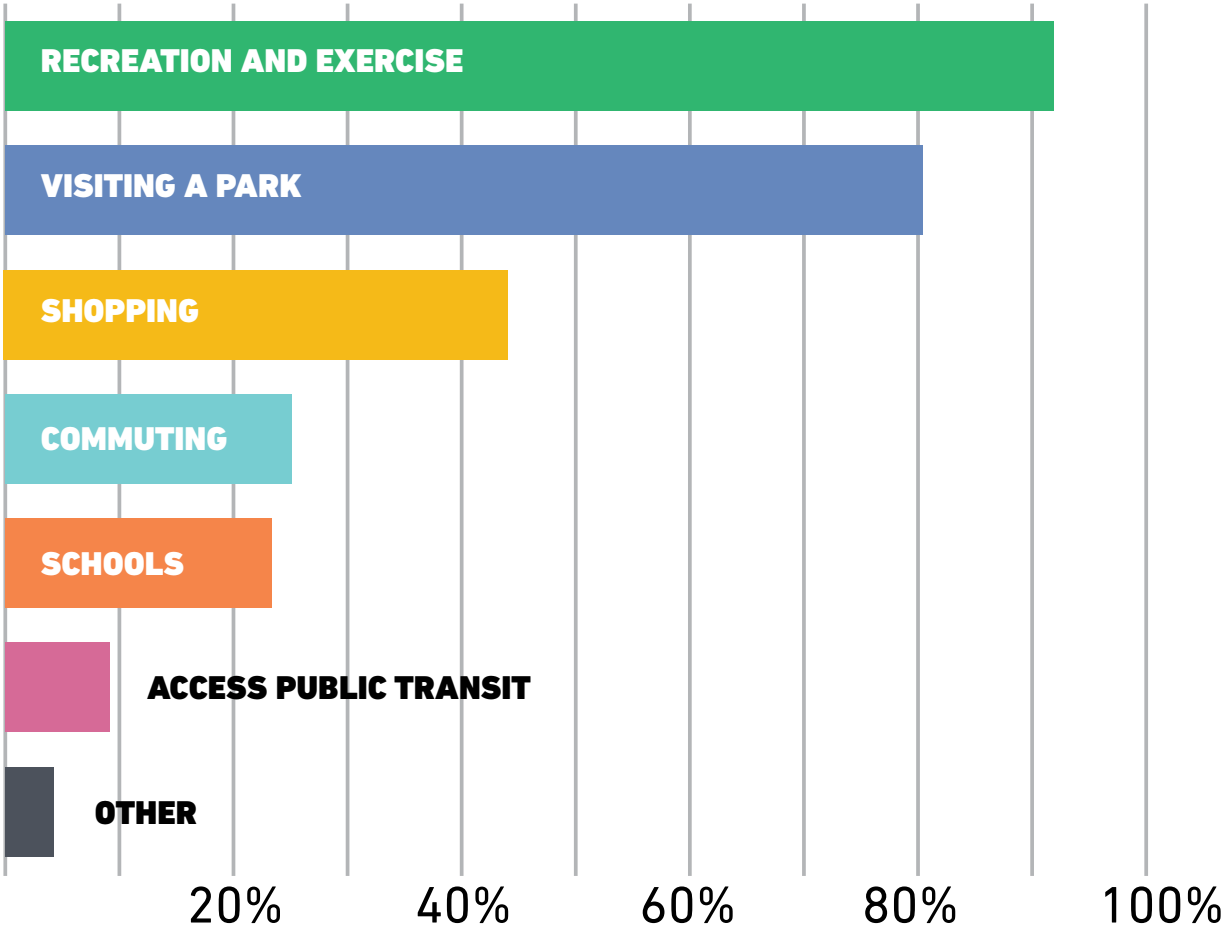
If it were available, which of the following on-road or off-road pedestrian facilities would you use in Fairfield? (Check all that apply)



SURVEY RESULTS

Question 3

If a complete trail network existed within the City, what types of activities or destinations would you use it for in Fairfield? (Check all that apply)



The 'other' responses can be found in the appendix of this document.

Question 4

Referencing the map, rate the overall public benefit of each connectivity option on a scale of 1 to 5. This diagram depicts various connectivity options between neighborhoods and major destinations in Fairfield.



Scoring Results

1. River Road (West)	3.89
2. Pleasant Avenue Route	3.84
3. Harbin Park Route	3.83
4. Dixie Highway Route	3.79
5. Nilles Road Route	3.68
6. River Road (North)	3.64
7. Resor Road Route	3.40
8. South Gilmore Route	3.33
9. Creekside Park Route	3.24
10. Huffman Park Route	3.17

There were additional resident concerns about lack of connections in the southeastern portion of the city, which prompted the addition of a southeast route as seen in the final connectivity plan.

3 CONNECTIVITY PLAN

FACILITY TYPES

SAFETY MECHANISMS

EXISTING CONNECTIVITY NETWORK

COMPREHENSIVE CONNECTIVITY PLAN

MAJOR ROUTE DETAILS

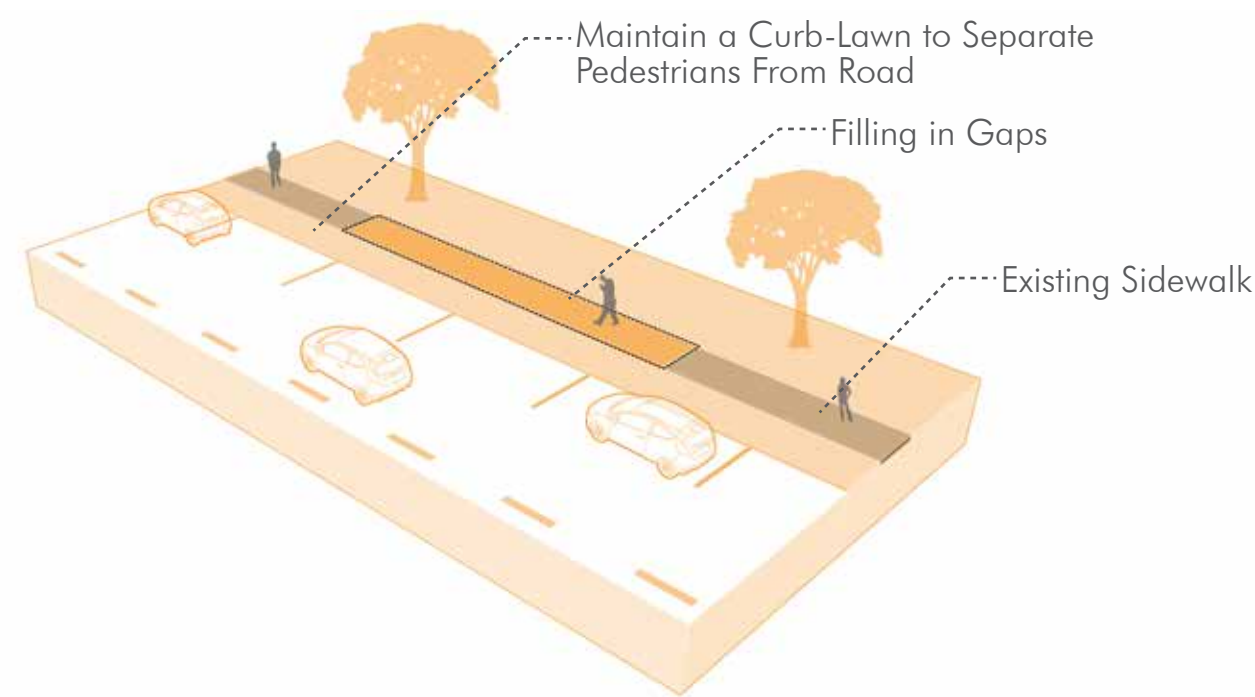
GREAT MIAMI RIVER TRAIL

FACILITY TYPES

Based upon best practices from similar cities, and industry standards, different facilities types were evaluated for their applicability. Based upon input from the steering committee and the public, project team experience and knowledge, and a desire to have the plan be simple, four facility types were selected: sidewalks, multi-use paths, bike lanes, and a shared road. These facilities are described in greater detail below.

SIDEWALK

- Dedicated space for pedestrians
- Provides basic connectivity throughout a community
- Minimum of 5 feet wide. In high use zones such as around schools, business districts and near parks, 7-10 feet wide is recommended



Best Practices:



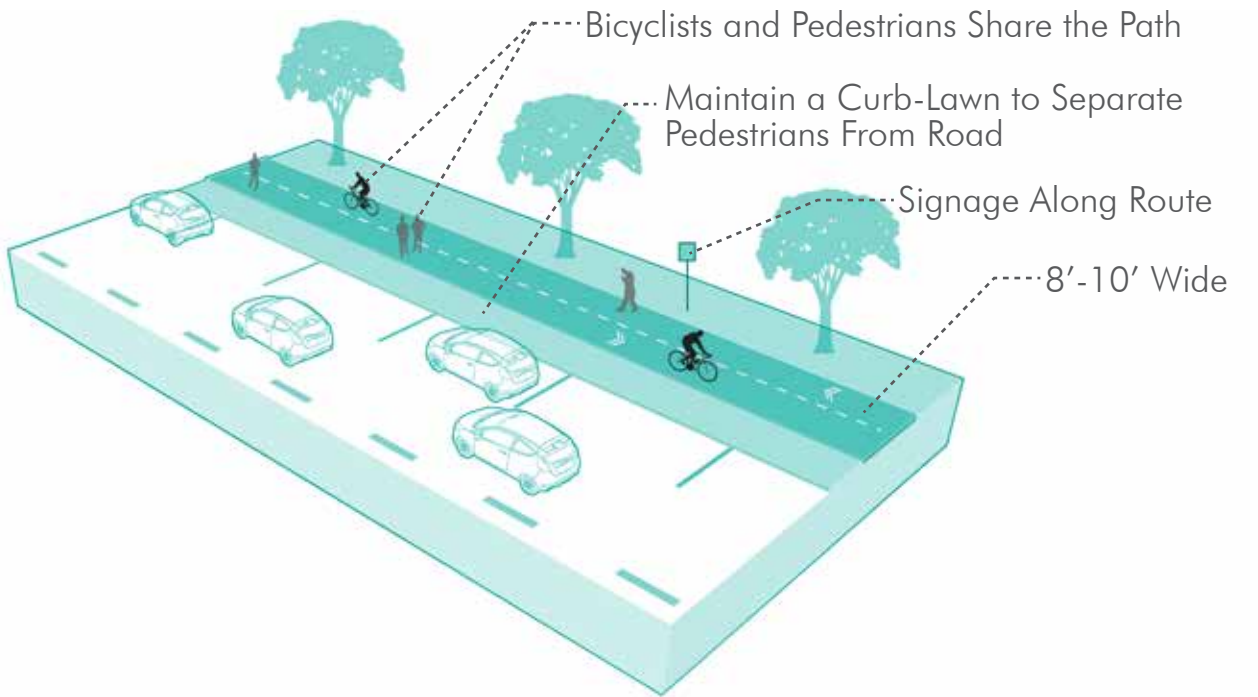
South Gilmore Road approaching Route 4.



Augusta Boulevard near Pleasant Avenue.

MULTI-USE PATH

- Gives equal priority to bike riders and pedestrians
- Often, in lieu of sidewalk and on road bike facility
- Provides safe separation for non-motorized transportation
- Used adjacent to roads and in park settings
- Two-way movement on one side of road



Best Practices:



The path is safely separated from the roadway.

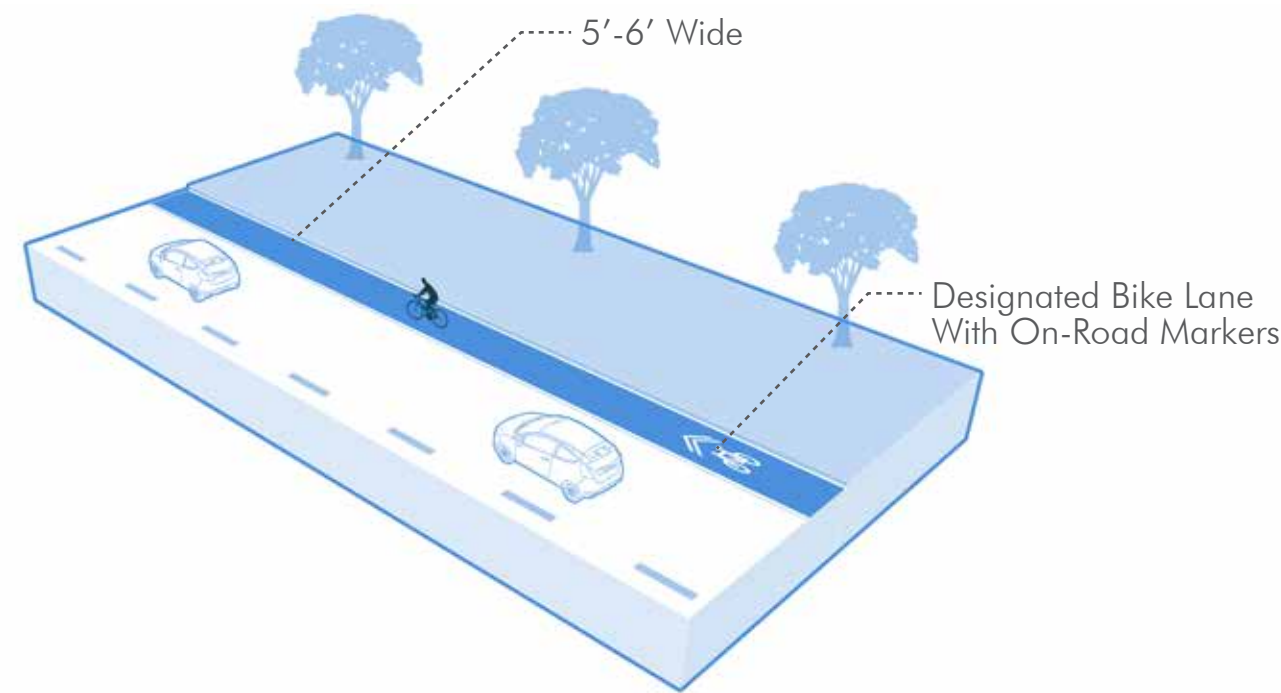


Multi-use paths serve bikes and pedestrians alike.

FACILITY TYPES

BIKE LANE

- Creates a dedicated space on road for bikes
- Striping, on-road markers, and physical barriers can be used to keep bicyclists and automobiles separated
- Creates a separate designated space will provide more comfort for riders of different experience levels
- Implemented when there is no space for a multi-use path



Best Practices:



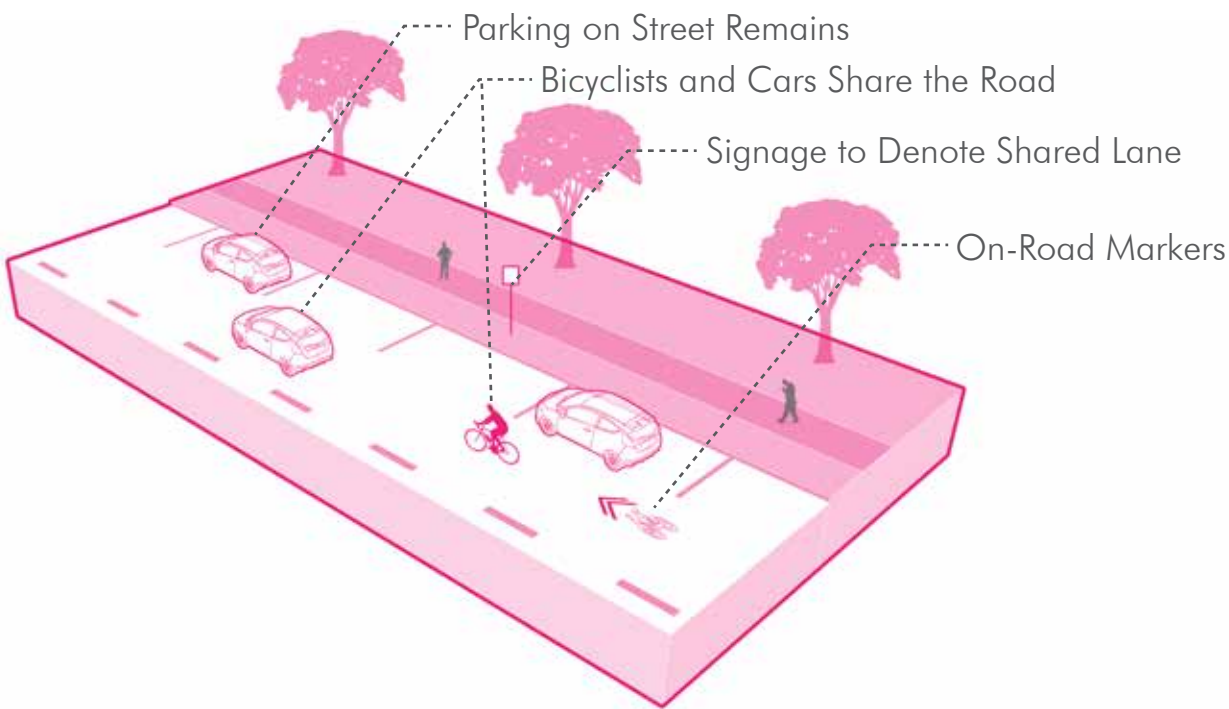
Bike lane with clear signage and on road marking.



Separation of bicyclists and automobiles is crucial.

SHARED ROAD

- Gives equal priority to bike riders and motorists
- Does not remove parking or travel lanes
- Applied to streets with low traffic volumes and low speeds
- Traffic calming measure
- Designated routes identified with on-road markers and signage
- Keeps on street parking, where it exists already



Best Practices:



On road markings need to be clear.



Low volume streets make this ideal for families.

SAFETY MECHANISMS

Other tools, listed below, will be helpful for implementing the vision set out in this Connectivity Plan. These tools will help in creating better safety for all users and increasing an understanding of the connectivity network through signage. These tools should be implemented in conjunction with the construction of new facilities to ensure that each route is operating correctly from day one.



Signalized Crossings

- Creates a safe space for crossing roadways for pedestrians and bicyclists.
- Most needed on busier streets or ones with less than desirable visibility.



Signage

- Informs users of direction and distance to destinations.
- Makes it clear to motorists to be aware of other modes of transportation in use on this route.



Rapid Flashing Beacons

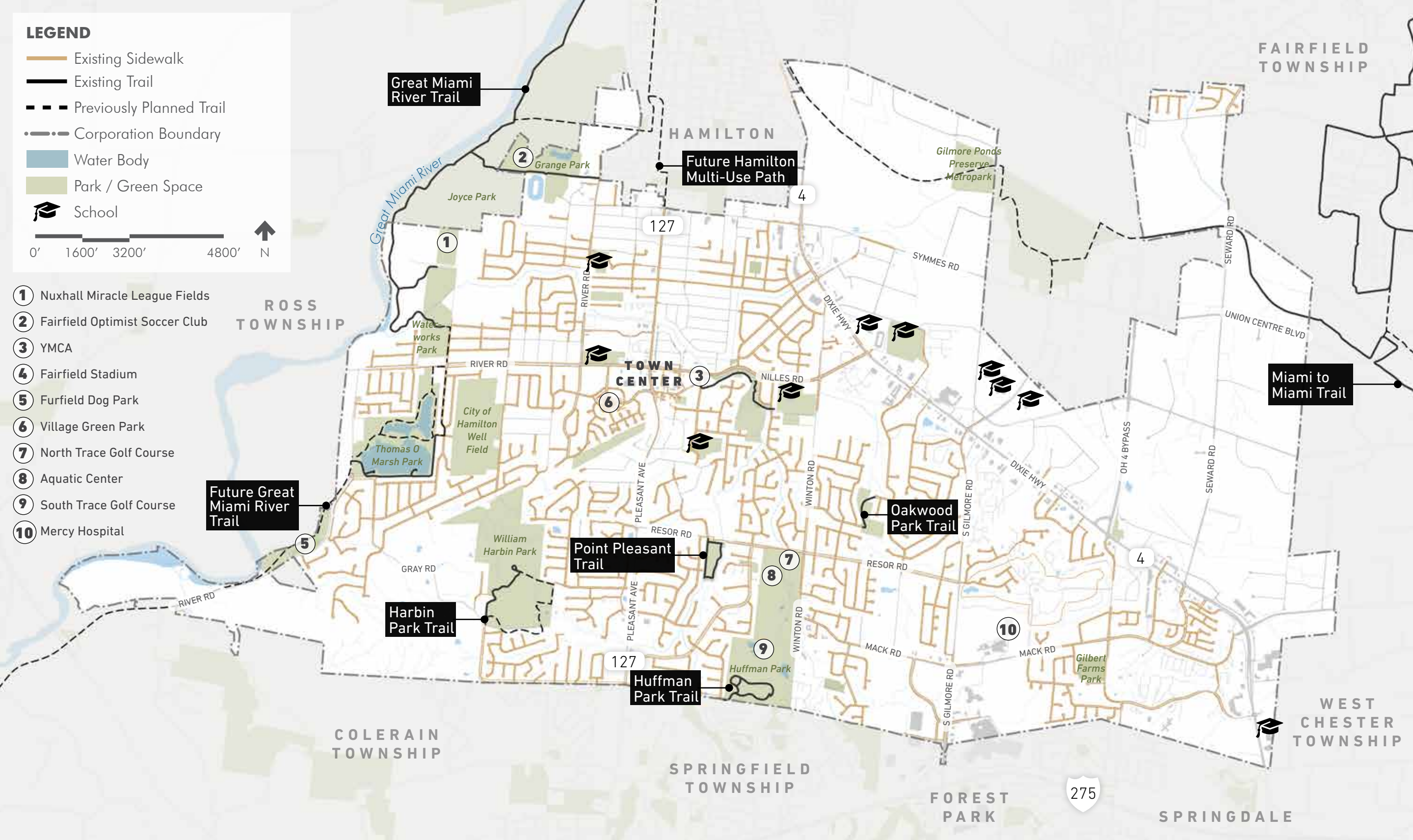
- Lower cost solution for pedestrian and bicycle crossings.
- Allows for mid-block crossings, if needed.
- Increases visibility for crossing and encourages yielding behavior by drivers.



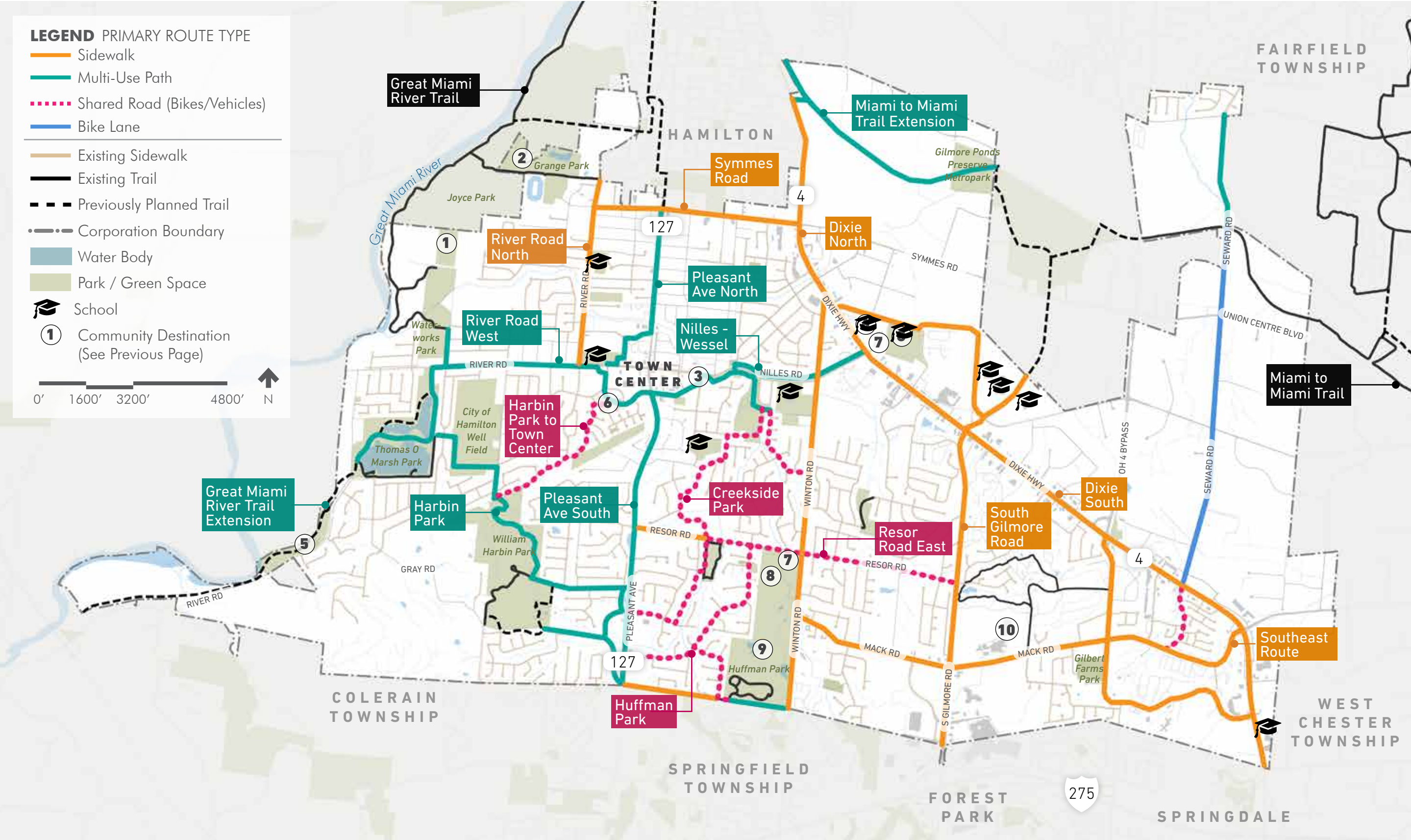
Crosswalks

- Lower cost solution for pedestrian crossings.
- Increases visibility for crossing and encourages yielding behavior by drivers.
- For major crossings, different materials or colors may be used.

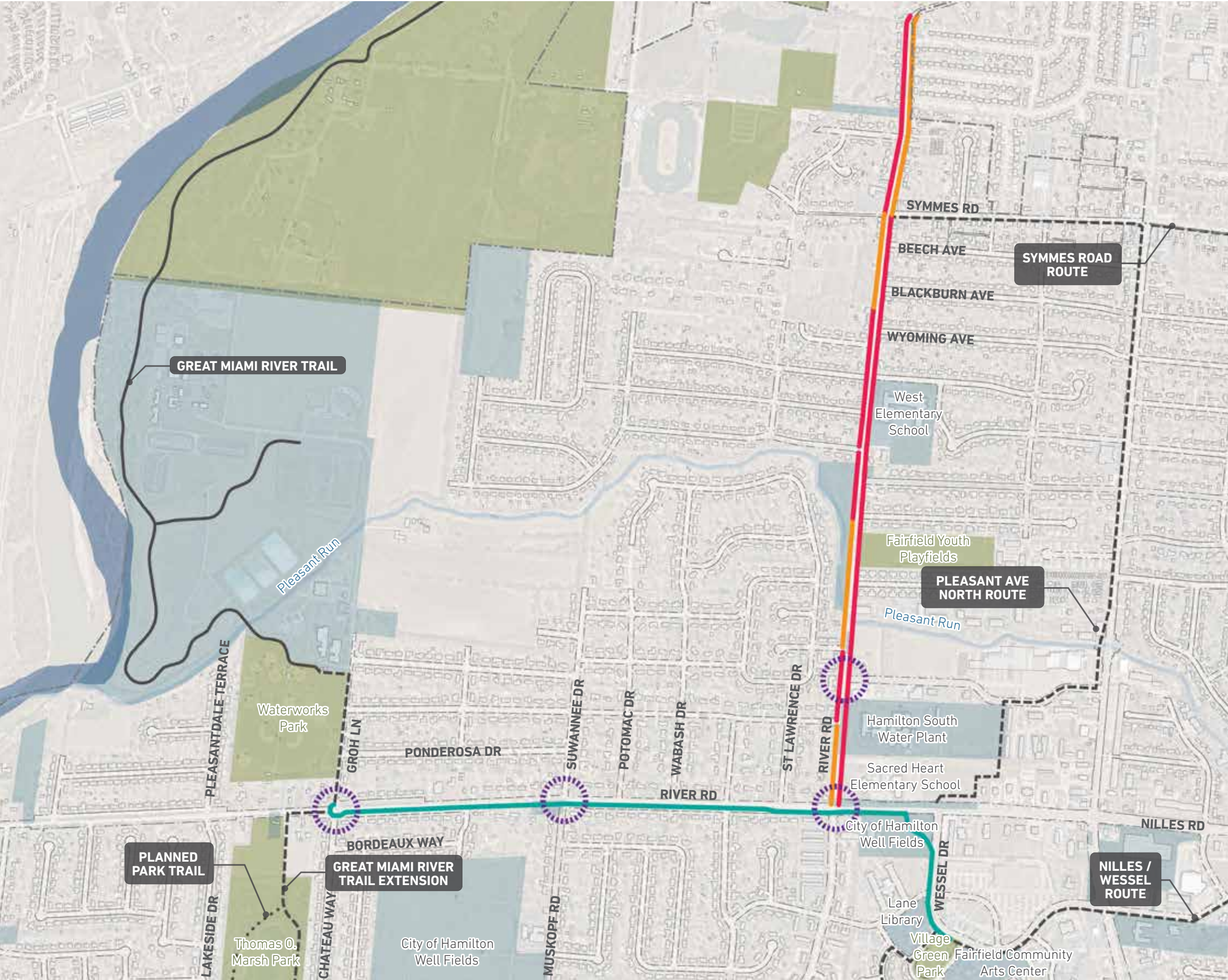
EXISTING CONNECTIVITY NETWORK



COMPREHENSIVE CONNECTIVITY PLAN



MAJOR ROUTES



RIVER ROAD WEST AND RIVER ROAD NORTH

Facility Type:

River Road West: Multi-Use Path
River Road North: Sidewalk

Notes (River Road West)

- Route serves as primary connection from Great Miami River Trail into the center of Fairfield.
- Brings riders from Great Miami regional trail into Town Center area, promoting tourism and economic development.
- Due to its integration into the regional trail network, this route should be off-road as much as possible in order to attract a diverse ridership.

Notes (River Road North)

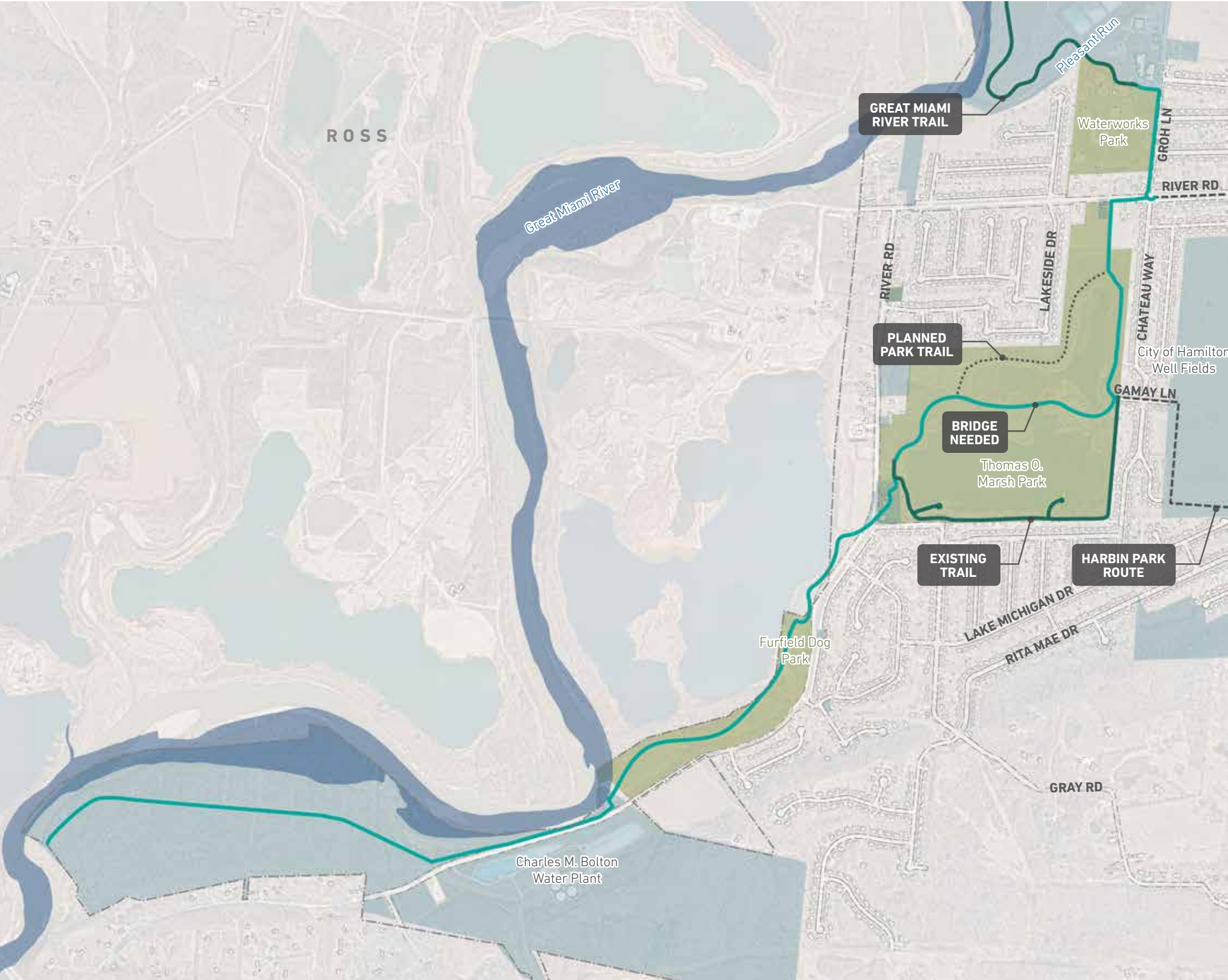
- Filling in the sidewalk gaps along this road provides enhanced connectivity to local schools and neighborhoods.

LEGEND

- Proposed Multi-Use Path
- Proposed Sidewalk
- Existing Sidewalk
- Existing Multi-Use Path
- Planned Park Trail
- - - Other Major Route
- ⊙ Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES

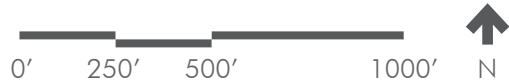


GREAT MIAMI RIVER TRAIL EXTENSION

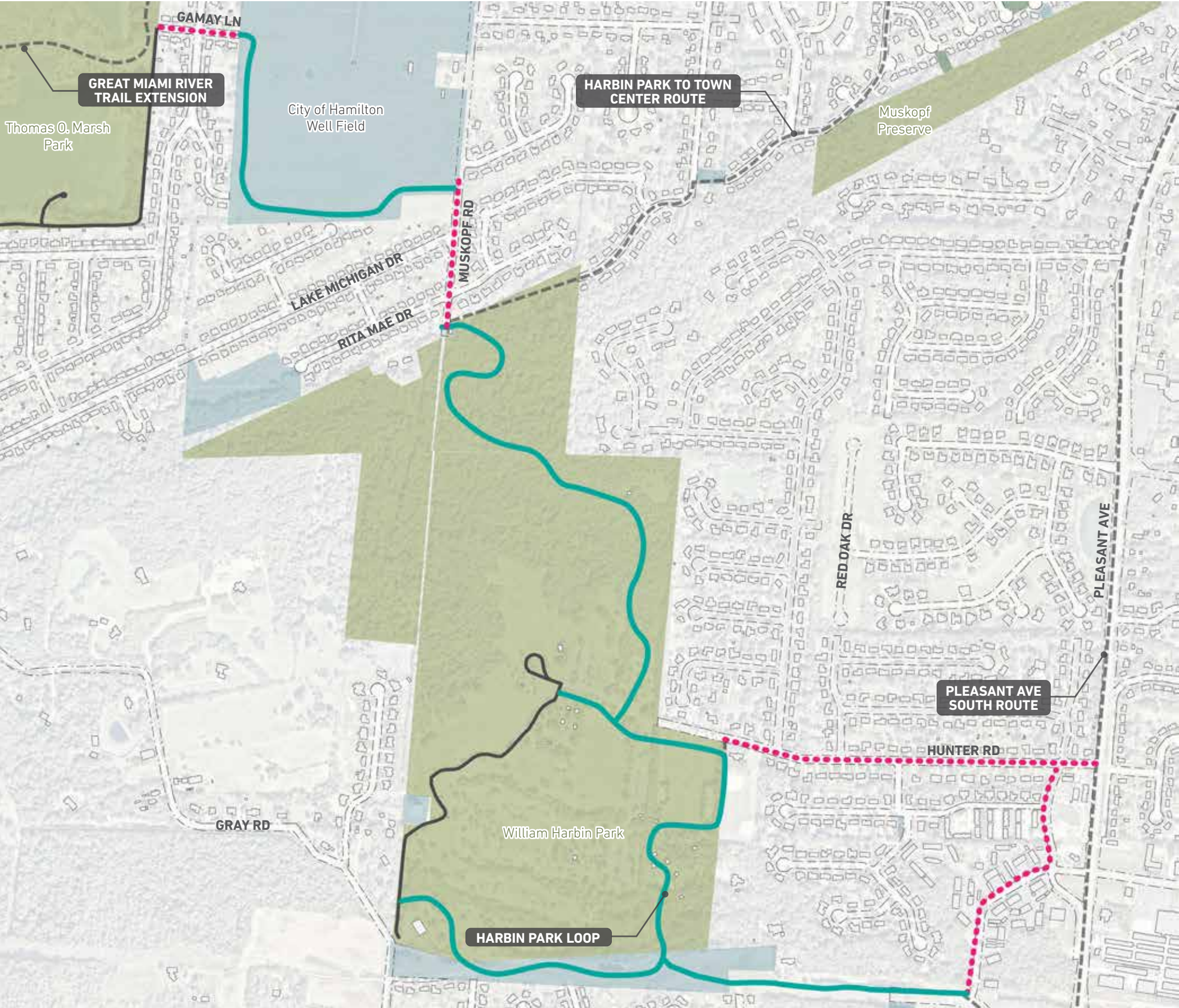
Facility Type:
Multi-Use Path

- Notes**
- This route focuses on the Great Miami River Trail (GMRT) as it aligns through the City of Fairfield.
 - This highlights the part of the larger GMRT that the City of Fairfield will be spearheading through implementation.
 - This will be a multi-use path to keep consistency with the majority of the regional GMRT.
 - The Groh Lane segment may be built as part of GMRT or as part of River Road West. For the purposes of this plan, it is included with GMRT funding.
 - Exact route layout at the southern end to be coordinated with Hamilton County and GCWW.

- LEGEND**
- Proposed Multi-Use Path
 - Existing Multi-Use Path
 - Planned Park Trail
 - - - Other Major Route
 - ⊙ Signalized Crossing
 - Publicly-Owned Parcel
 - Park / Green Space



MAJOR ROUTES

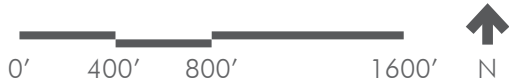


HARBIN PARK

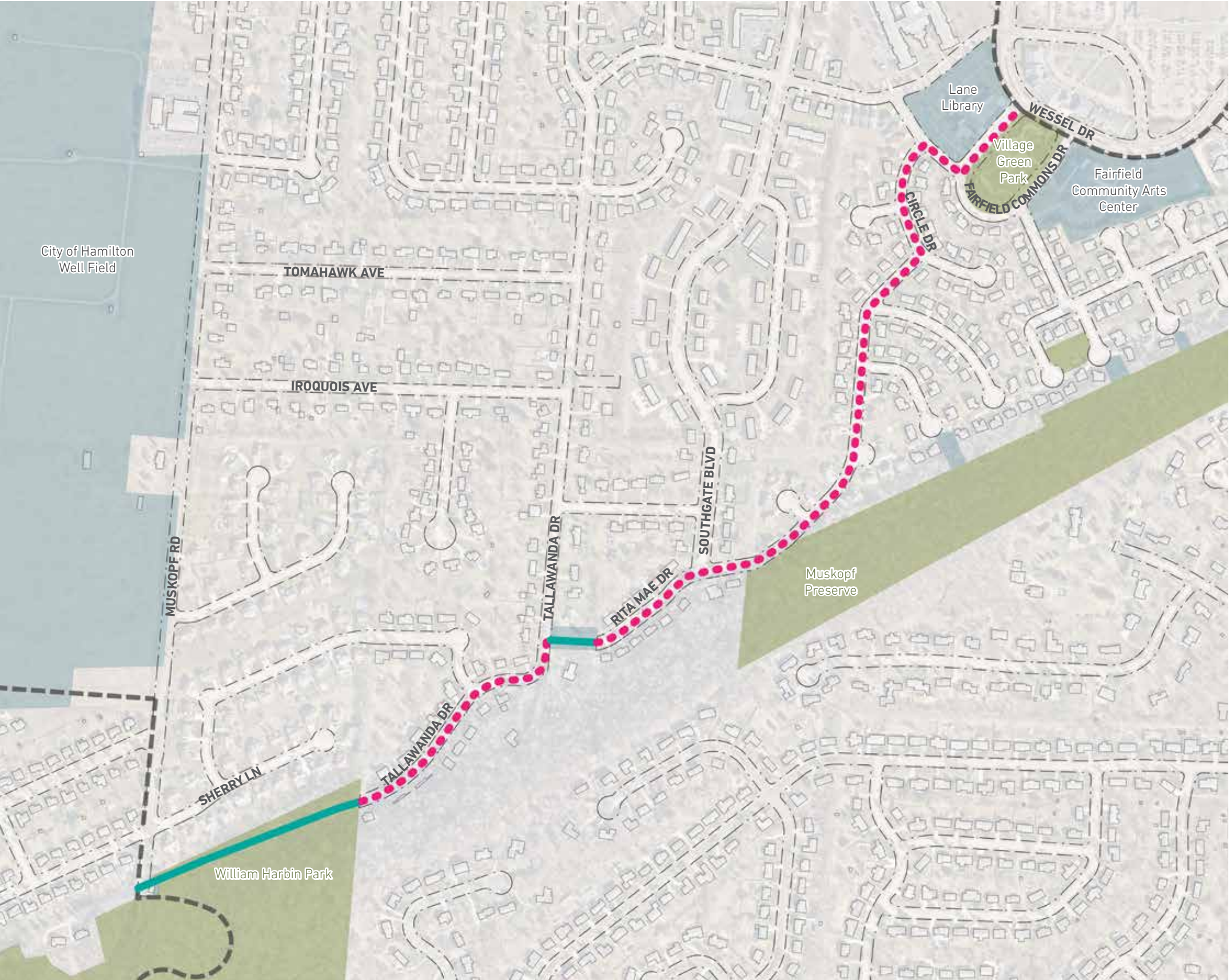
Facility Type:
Multi-Use Path and Shared Road

- Notes**
- Route connects from Pleasant Avenue through Harbin Park to Marsh Park.
 - This route aligns through a Hamilton well field. Use of this property for the route will require a partnership with the City of Hamilton.
 - This route is primarily a multi-use path. However, on some neighborhood roads it is simpler to use a shared road facility to make connections.
 - This route connects to the Great Miami River Trail.

- LEGEND**
- Proposed Shared Road
 - Proposed Multi-Use Path
 - Existing Multi-Use Path
 - Other Major Route
 - Publicly-Owned Parcel
 - Park / Green Space



MAJOR ROUTES



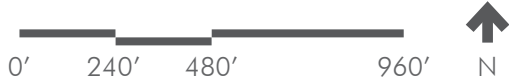
HARBIN PARK TO TOWN CENTER

Facility Type:
Multi-Use Path and Shared Road

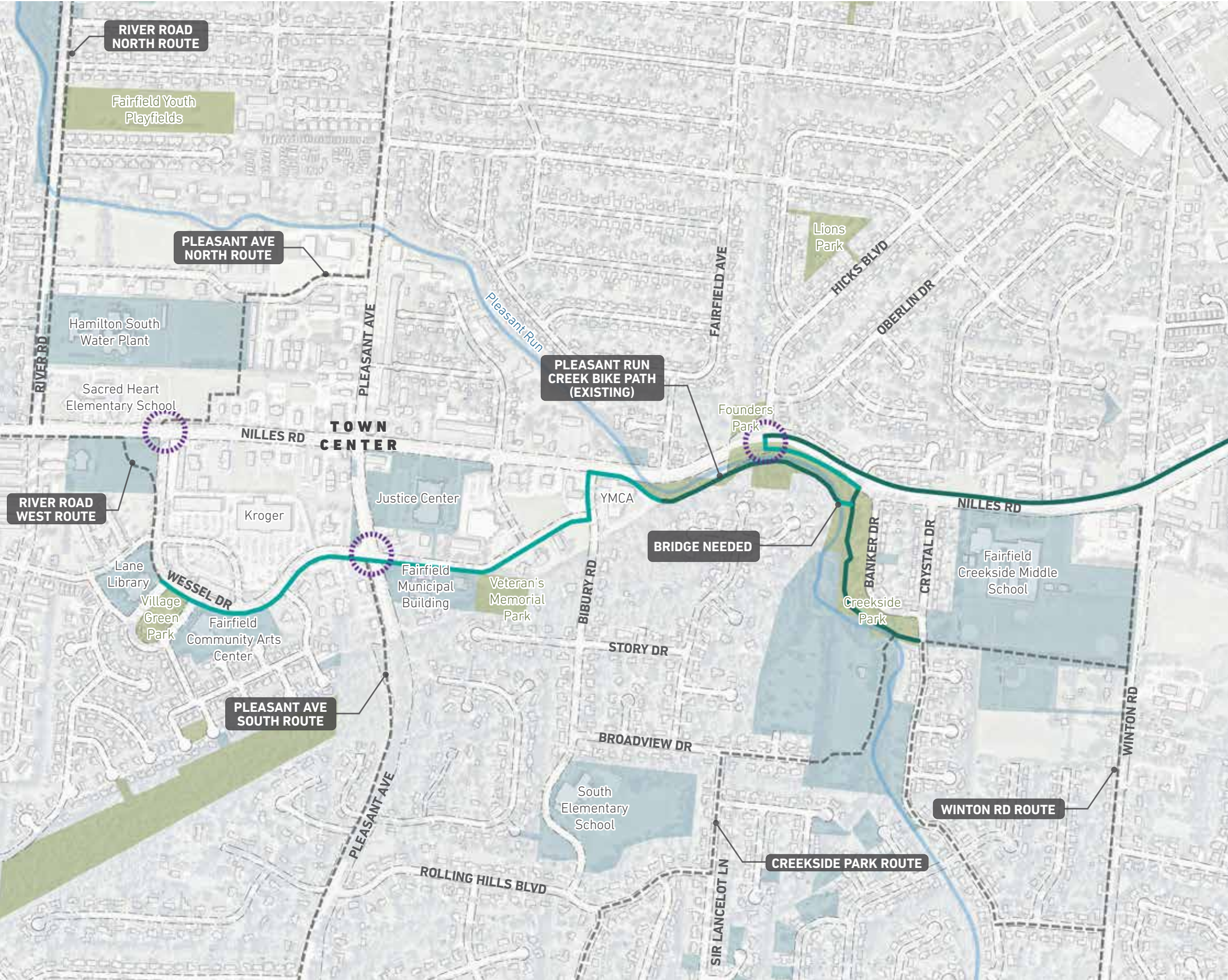
- Notes**
- Connection from the bottom of Harbin Park to the Village Green Park.
 - This connection utilizes low-volume, low-speed residential streets to provide a more direct connection to the Village Green Park and Town Center for many residential neighborhoods.
 - Multi-use paths are used to bridge the gaps along the trail where subdivisions or streets do not connect directly.

LEGEND

- Proposed Shared Road
- Proposed Multi-Use Path
- Other Major Route
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



NILLES - WESSEL

Facility Type:

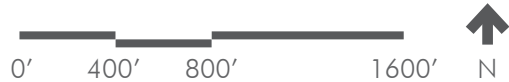
Multi-Use Path

Notes

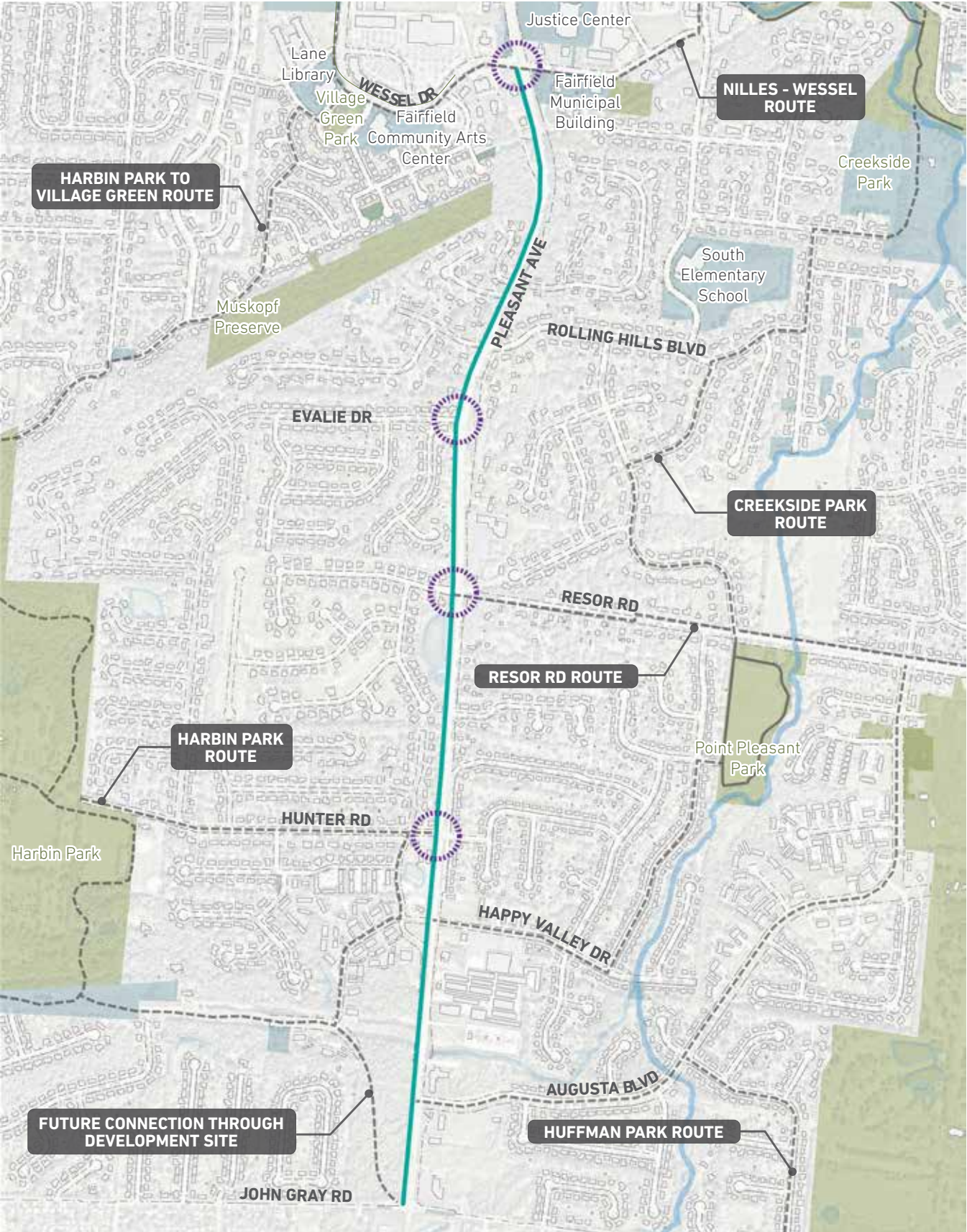
- Route connects from the River Road West Route through the Town Center Area and East to Route 4 (Dixie Highway).
- Along the route is the YMCA, Creekside Park, and Creekside Middle School.
- The multi use path proposed replaces the existing sidewalk on the south and west sides of Wessel Drive.
- The path utilizes the existing wide sidewalk on the north side of Nilles Road across from Creekside Park as it makes its way east to Route 4.

LEGEND

- Proposed Multi-Use Path
- Existing Multi-Use Path
- - - Other Major Route
- ⊙ Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



PLEASANT AVE SOUTH

Facility Type:

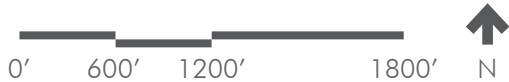
Multi-Use Path

Notes

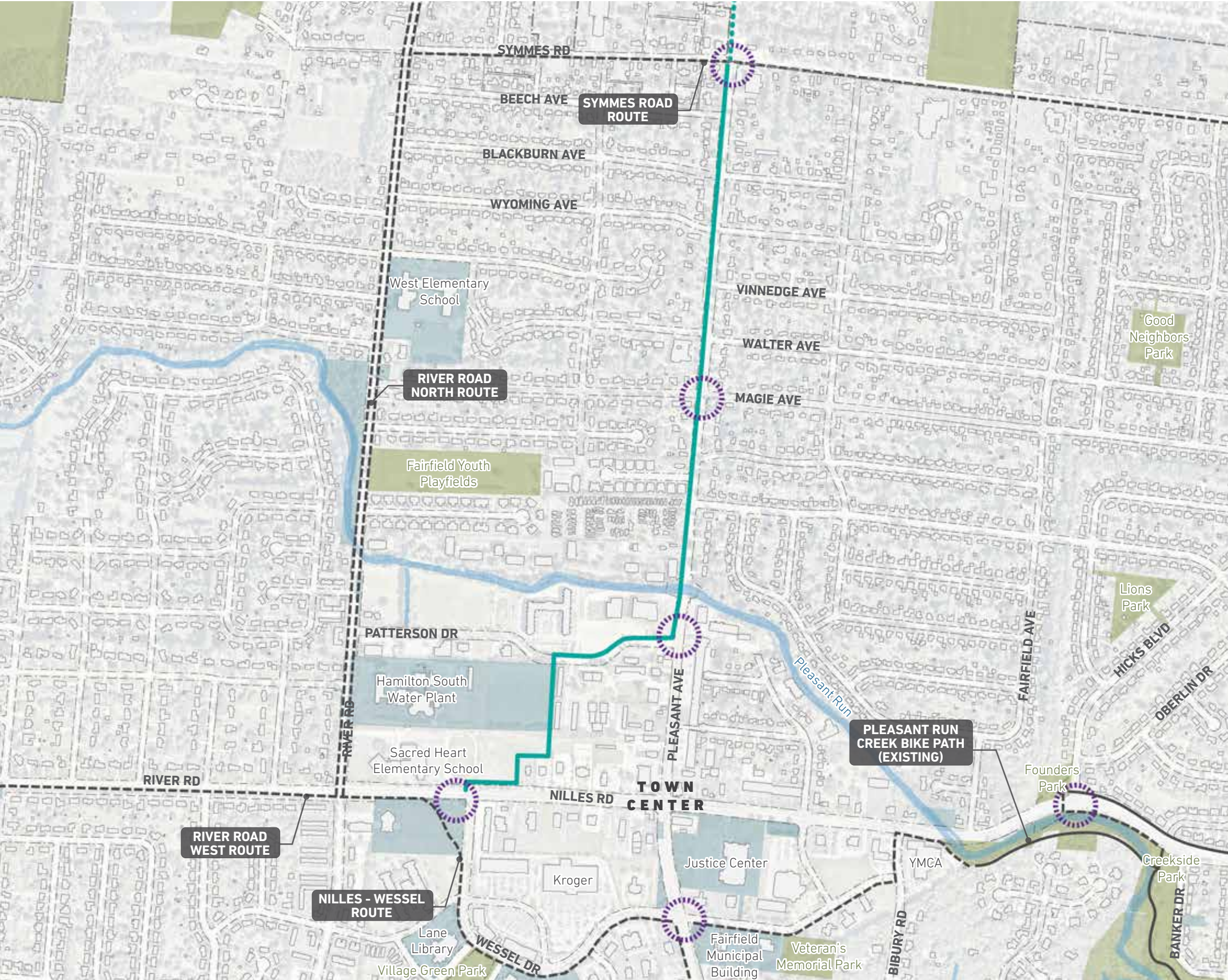
- This route has topographical challenges, dense vegetation, and right-of-way limitations.
- This is a primary north-south connection within the city that interconnects many neighborhoods, parks, and the Town Center.
- Upon full build-out, this route will play a key interconnecting role between multiple other routes.
- It will be necessary to coordinate with the developer of the property on the northwest corner of John Gray Road and Pleasant Avenue to determine the exact route. Ideally this would include a direct connection to Harbin Park.

LEGEND

- Proposed Multi-Use Path
- Existing Multi-Use Path
- - - Other Major Route
- ⊙ Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



PLEASANT AVE NORTH

Facility Type:

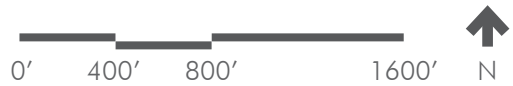
Multi-Use Path

Notes

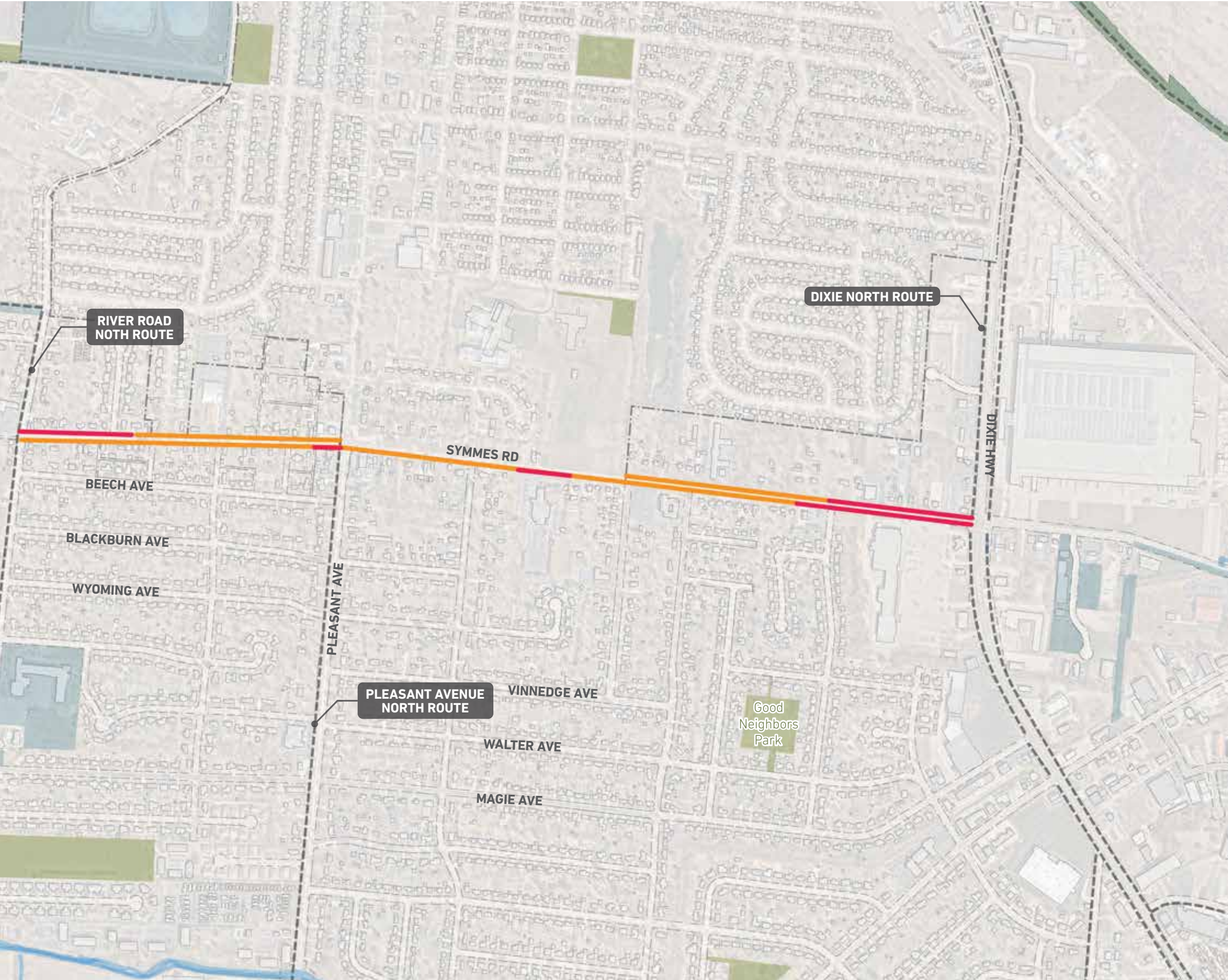
- This route connects the Town Center area north along Pleasant Avenue to the boundary with the City of Hamilton.
- This route will connect to a proposed City Hamilton multi-use path in the along Pleasant Avenue at the corporation limit.

LEGEND

- Proposed Multi-Use Path
- - - Proposed Multi-Use Path in Other Jurisdiction
- Existing Multi-Use Path
- - - Other Major Route
- ⊘ Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



SYMME ROAD

Facility Type:

Sidewalk

Notes

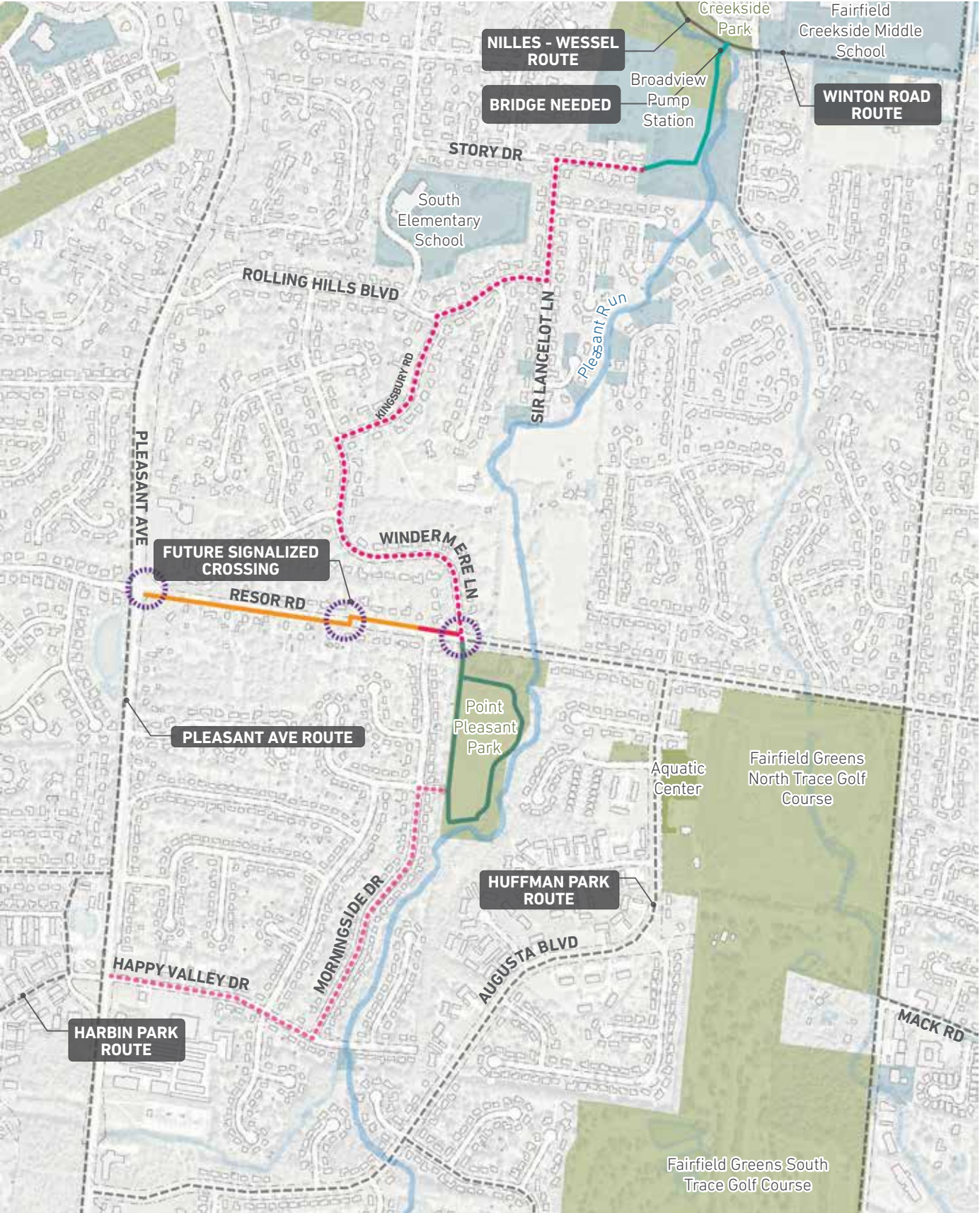
- This route provides another east-west connection from Dixie Highway (Route 4) to River Road West. This helps to better connect multiple areas of the city.
- Employment areas east of Dixie Highway will now be better connected with neighborhoods west of Dixie Highway.
- This route will focus on completing the sidewalk network by filling in the gaps between existing sidewalks.
- Coordination will be required with the City of Hamilton to complete the north side of the sidewalk.

LEGEND

- Proposed Sidewalk
- Existing Sidewalk
- - - Other Major Route
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



CREEKSIDE PARK AND RESOR ROAD WEST

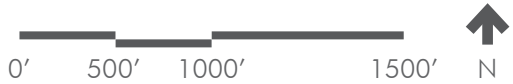
Facility Type:
 Creekside Park: Multi Use Path and Shared Road
 Resor Road West: Sidewalk

- Notes (Creekside)**
- Creekside Park Route extends through residential areas to Pleasant Avenue at Happy Valley Drive.
 - Facility is primarily a shared road on low volume, low speed neighborhood streets, with a short section of multi-use path in Point Pleasant Park.

- Notes (Resor)**
- Resor Road Route helps fill in a prominent gap in the sidewalk network that will connect residential areas to the Pleasant Avenue Route.
 - The route has a steep slope and difficult sight lines.

LEGEND

- Proposed Shared Road
- Proposed Sidewalk
- Existing Sidewalk
- Proposed Multi-Use Path
- Existing Multi-Use Path on Major Route
- Other Major Route
- Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



HUFFMAN PARK

Facility Type:

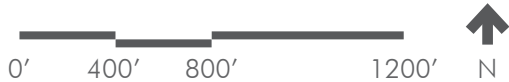
Shared Road

Notes

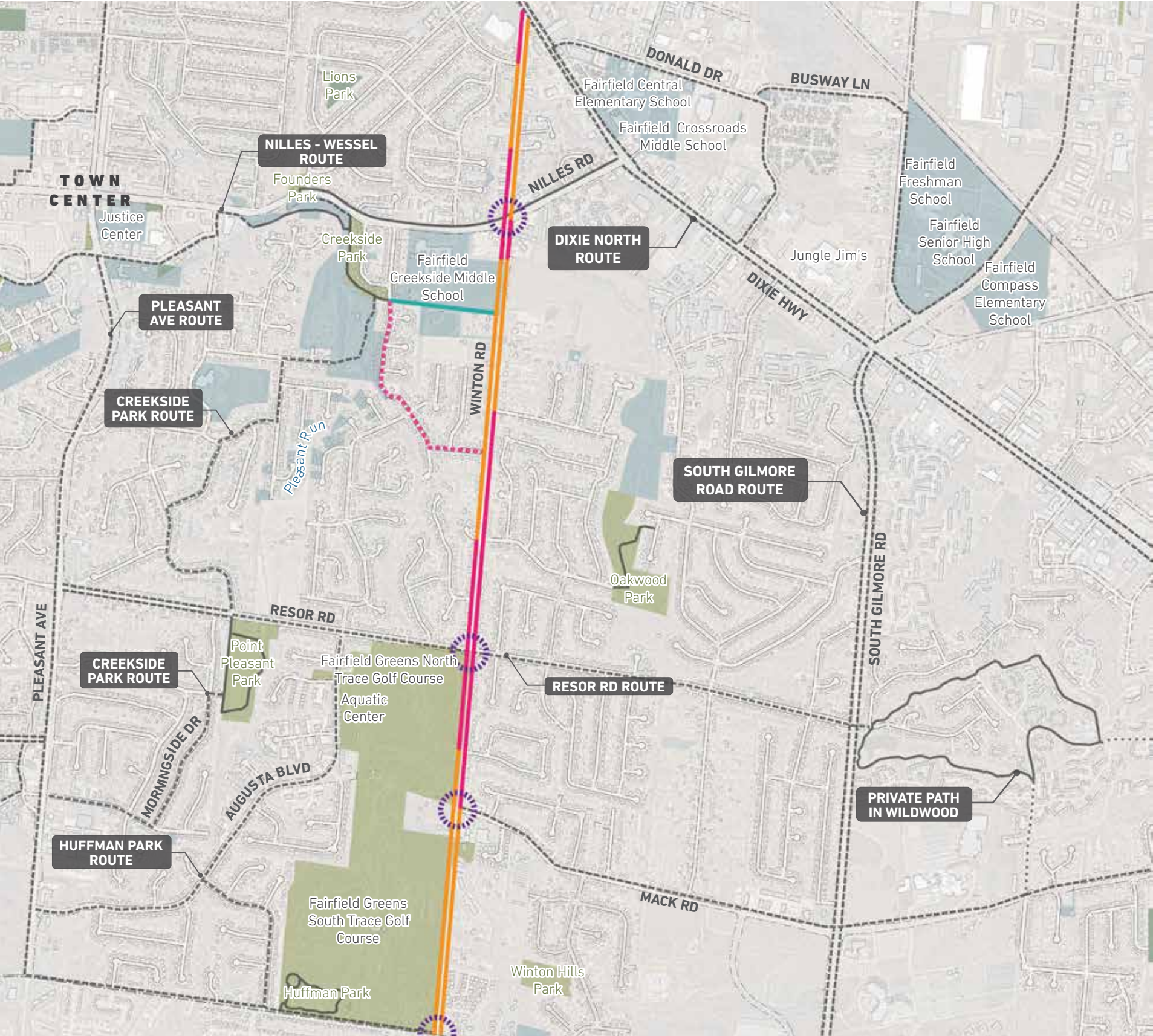
- Huffman Park Route connects the Resor Road East Route to Pleasant Avenue via Augusta Boulevard and to Huffman Park.
- This route promotes better connectivity to the aquatic center and nearby neighborhoods.

LEGEND

- Proposed Shared Road
- Proposed Sidewalk
- Existing Sidewalk
- Proposed Multi-Use Path
- Existing Multi-Use Path
- Other Major Route
- ⊙ Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



WINTON ROAD

Facility Type:

Sidewalk

Notes

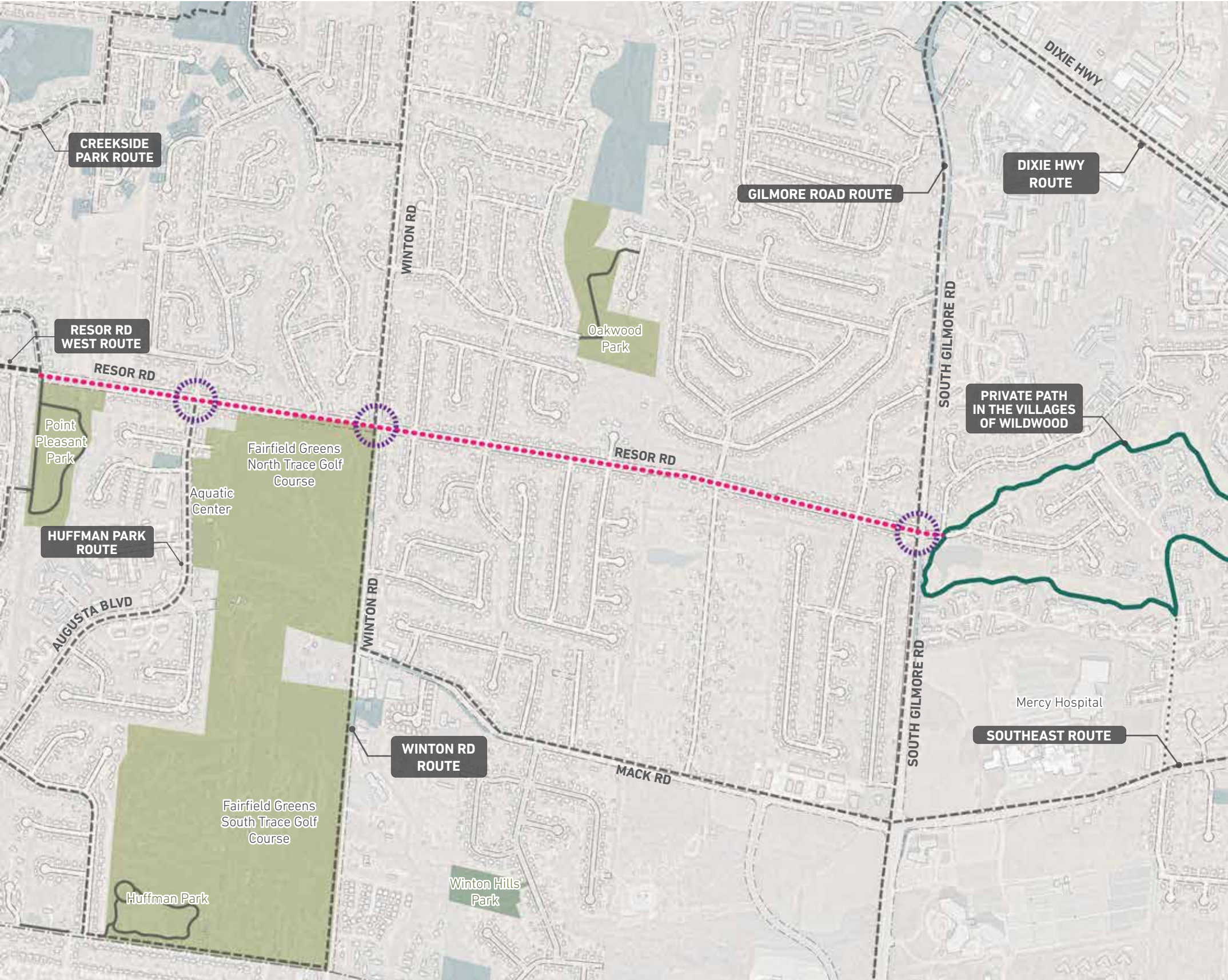
- It is important to ensure complete sidewalk connectivity on a major collector road like Winton Road.
- This route promotes better connectivity throughout the city as it directly connects to multiple other routes that provide connections to schools, the Town Center and parks.
- With the development of property along Mack Road, consider routing through Winton Hills Park for additional connections.

LEGEND

- Proposed Shared Road
- Proposed Sidewalk
- Existing Sidewalk
- Proposed Multi-Use Path
- Existing Multi-Use Path
- Existing Shared Road
- Other Major Route
- Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



RESOR ROAD EAST

Facility Type:

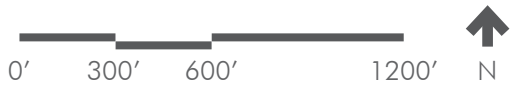
Shared Road and Multi-Use Path

Notes

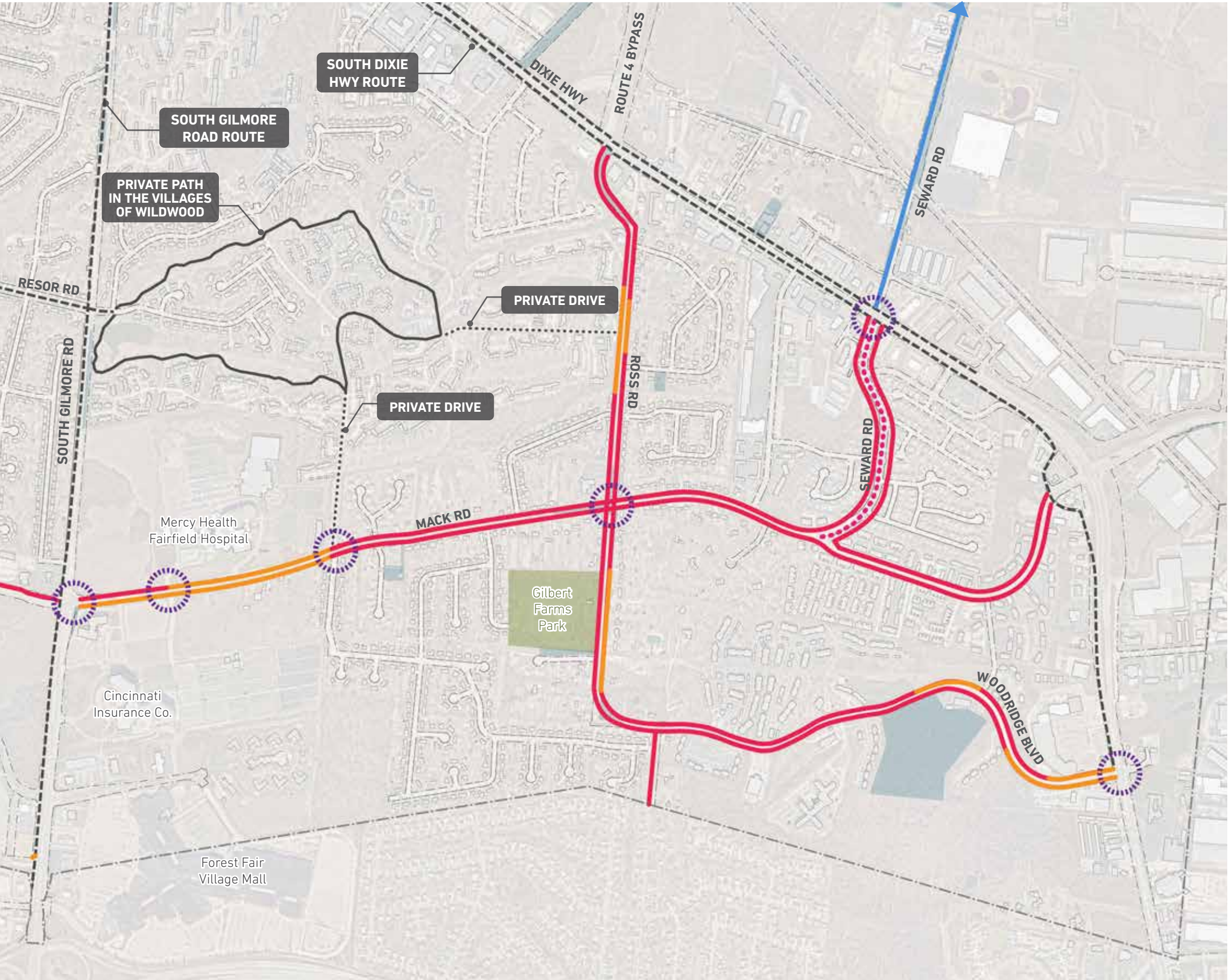
- This shared road connection from Point Pleasant Park east to The Villages of Wildwood and its trail network provides the east side neighborhoods with a connection to the routes on the west side of Fairfield.
- This important connection links the eastern side of the city to the Great Miami River Trail.
- This route will tie in to the existing path system at Wildwood. That path is privately owned area and thus not under city maintenance or management.
- Note that sidewalks do exist along this route for pedestrian connectivity. The inclusion of this facility in the plan was to improve bicycle connectivity to this part of the city.
- A multi-use path is not feasible due to the high number of driveways it would cross thus creating conflict points.

LEGEND

- Proposed Shared Road
- Existing Multi-Use Path on Major Route
- Existing Multi-Use Path
- Existing Shared Road
- Other Major Route
- Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



SOUTHEAST ROUTE

Facility Type:

Sidewalk and Shared Road

Notes

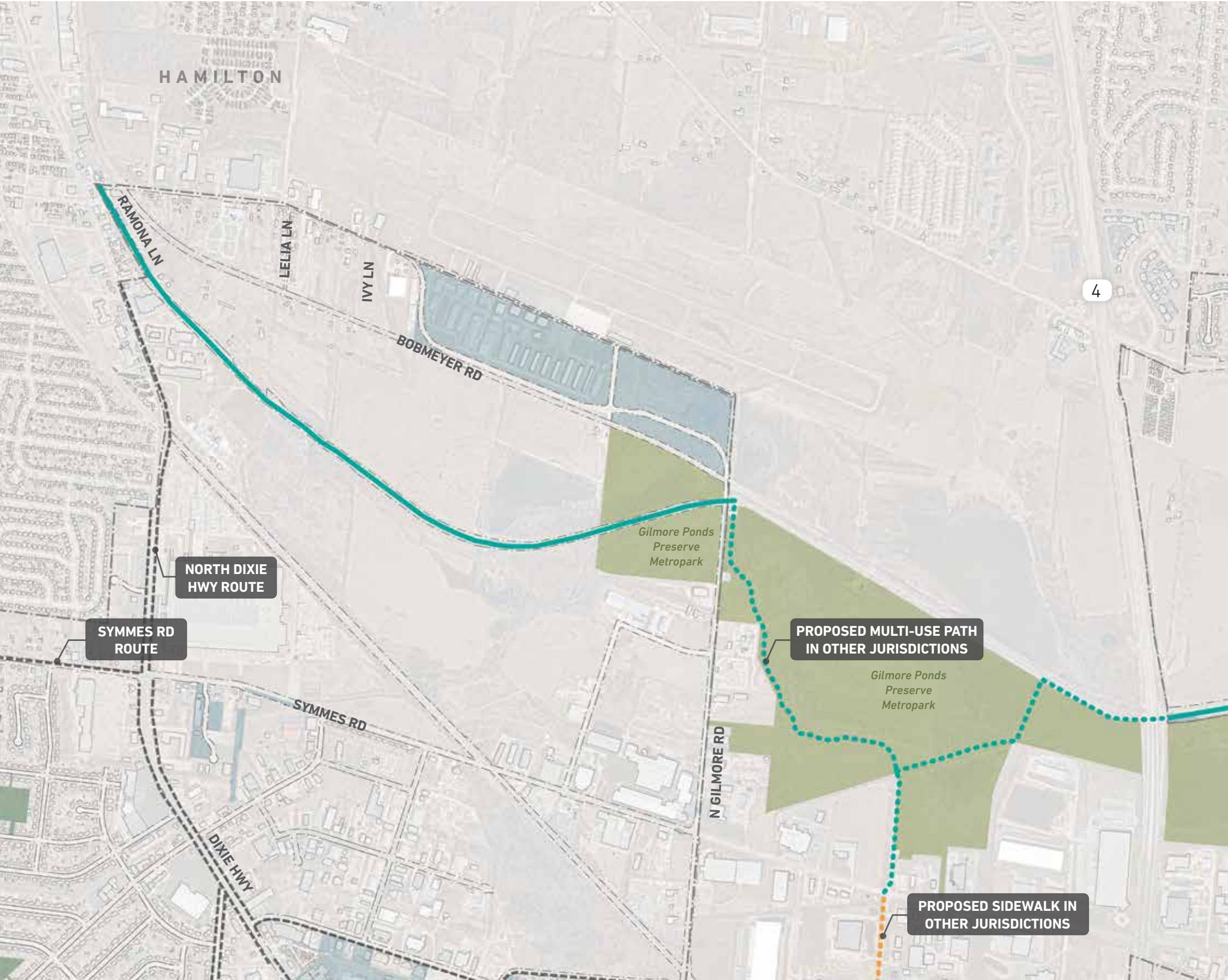
- There are many apartments complexes and subdivisions in the southeastern portion of Fairfield.
- These residential areas would benefit from a completed sidewalk network to promote walkability to Dixie Highway and other routes and community destinations.
- Bike lanes extend to the Miami to Miami trail.

LEGEND

- Proposed Shared Road
- Proposed Bike Lane
- Proposed Sidewalk
- Existing Sidewalk
- Existing Multi-Use Path
- Existing Shared Road
- - - - - Other Major Route
- ⊗ Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



MIAMI TO MIAMI TRAIL EXTENSION

Facility Type:

Multi-Use Path

Notes

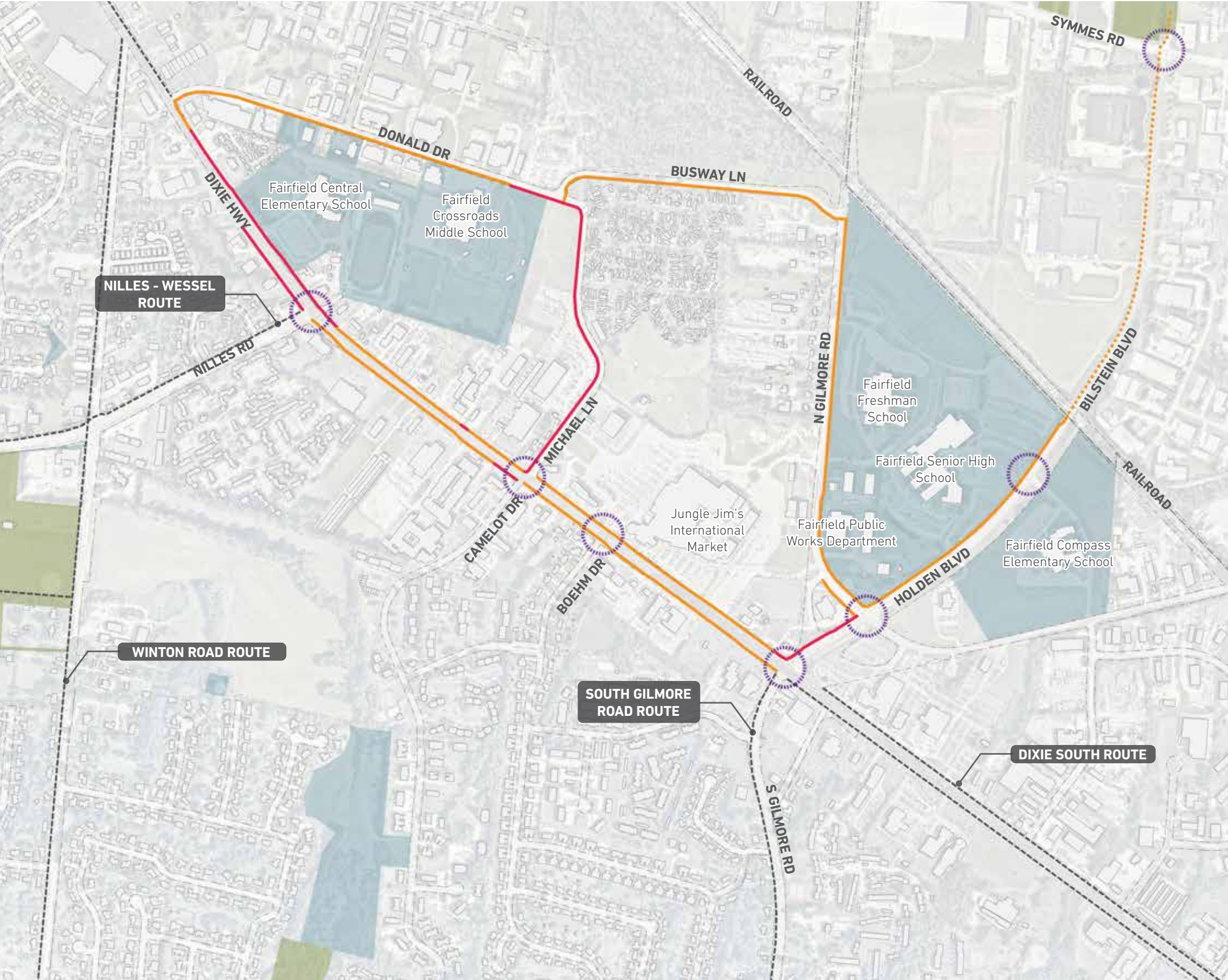
- The Miami to Miami trail is similar to the Great Miami River Trail Extension. This route highlights Fairfield’s opportunity to connect to a major regional trail network.
- This route uses former Maimi-Erie Canal right-of-way to connect from the Fairfield-Hamilton border at Bobmeyer Road and Dixie Highway to Gilmore Ponds Preserve Metropark.

LEGEND

- Proposed Multi-Use Path
- ... Proposed Multi-Use Path in Other Jurisdiction
- ... Proposed Sidewalk in Other Jurisdiction
- Other Major Route
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



DIXIE NORTH

Facility Type:

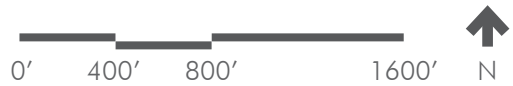
Sidewalk

Notes

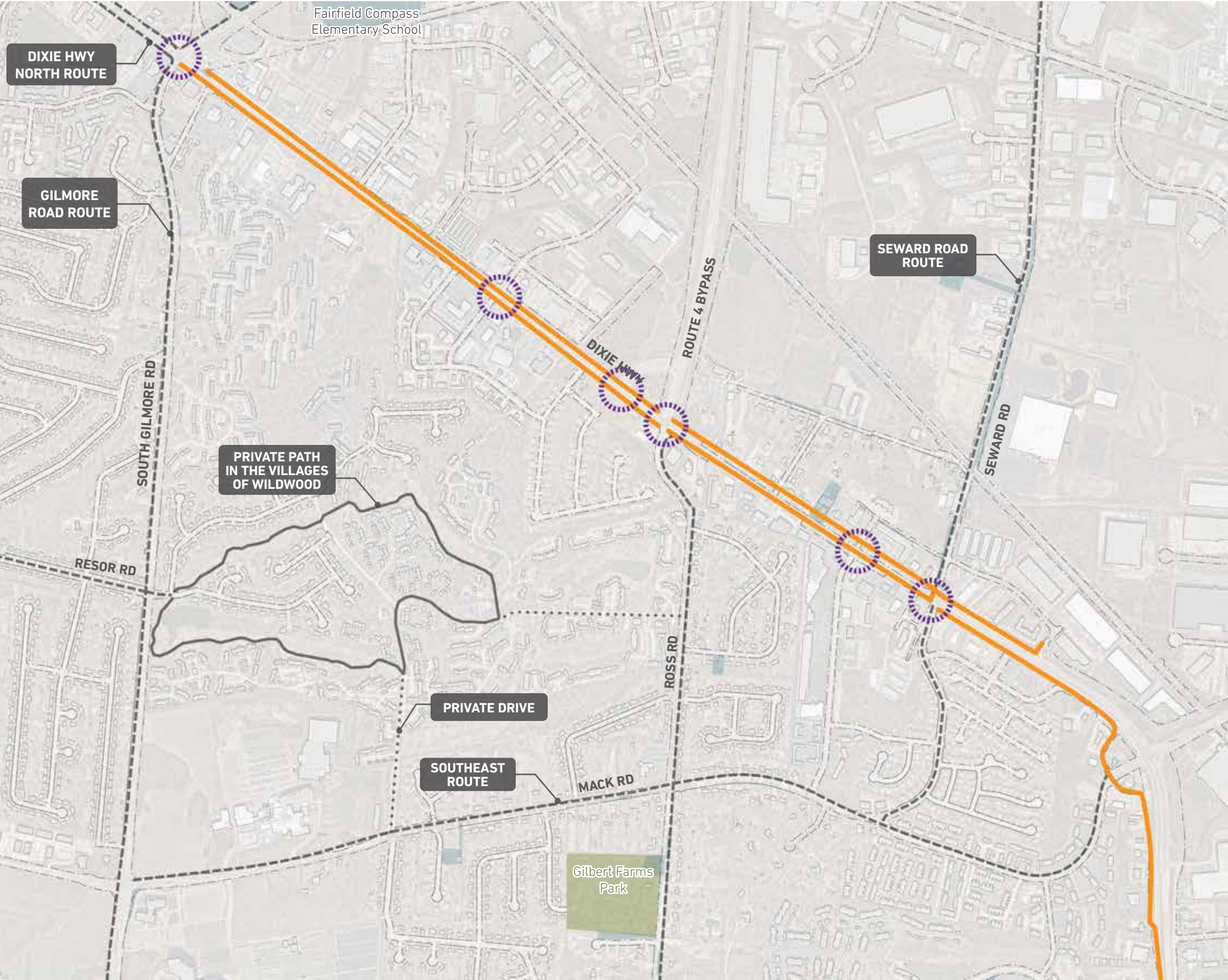
- The Dixie North Route provides more complete connectivity around Dixie Highway and the various Fairfield City School District campuses.
- This route focuses on completing gaps in the sidewalk network and providing safe pedestrian routes, particularly for students.
- This route will require the city to coordinate with the City of Hamilton for the Bilstein Boulevard portion.
- North of Donald Drive, there are few remaining sidewalk gaps that exist on Dixie Highway. There should be a continuous path to the City of Hamilton.

LEGEND

- Proposed Sidewalk
- - - Proposed Sidewalk in Other Jurisdiction
- Existing Sidewalk
- Other Major Route
- ⊙ Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



DIXIE SOUTH

Facility Type:

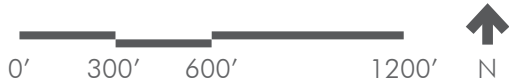
Sidewalk

Notes

- The Dixie South Route promotes continued pedestrian connectivity along Dixie Highway south of Gilmore Road.
- Completing the sidewalk network in this area will likely require involvement from the private sector when commercial properties are redeveloped.
- At Dixie Highway and Seward Road, the plan provides a pedestrian connection for hotel guests on the north side of Dixie Highway to safely cross the road to businesses, restaurants, and retail on the south side of Dixie Highway.

LEGEND

- Proposed Sidewalk
- Existing Multi-Use Path
- Existing Shared Road
- - - - Other Major Route
- ⊙ Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



MAJOR ROUTES



SOUTH GILMORE ROAD

Facility Type:

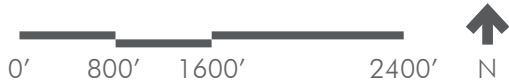
Sidewalk

Notes

- Similar to Pleasant Avenue and Winton Road, the Gilmore Road route serves as a primary arterial road and a north-south axis for the community.
- Having a complete sidewalk network will allow for community residents and workers to walk between neighborhoods, parks, schools, and commercial and employment destinations.
- The area around South Gilmore Road and Mack Road is a major employment center with additional development opportunities.

LEGEND

- Proposed Sidewalk
- Existing Sidewalk
- Existing Multi-Use Path
- Existing Shared Road
- Other Major Route
- ⊙ Signalized Crossing
- Publicly-Owned Parcel
- Park / Green Space



4 IMPLEMENTATION STRATEGY

SUMMARY OF IMPLEMENTATION STRATEGY

IMPLEMENTATION FRAMEWORK TABLE

FUNDING SOURCES & STRATEGY

MARSH PARK

IMPLEMENTATION STRATEGY

Implementation Framework

Critical to this connectivity plan is the evaluation of the proposed routes and the formulation of an implementation strategy. This strategy provides a clear comparison among the routes to determine which routes should take priority for targeted monetary resources. The framework, outlined below, focuses on identifying the basic characteristics of each route, how well it meets the goals of the community, what challenges may be faced during construction, and preliminary cost estimates. The implementation strategy also covers high-level policy recommendations that should be further investigated but offer potential to improve the connectivity of Fairfield and promote the safety and well-being of users. Lastly, the strategy covers some of the primary funding sources that will be crucial to implementing this plan. These facilities cannot be locally funded in their entirety; smaller efforts such as filling in sidewalk gaps may be funded through purely local sources, but trails and more comprehensive routes will require outside resources that need to be procured.

Implementation Framework Characteristics:

Facility Types:

Defines which facilities are used to complete the route. Multiple facility types may be required while other routes may only use one type. This information was very important in evaluating costs for each route.

Description:

A brief description of the route that explains the areas which it connects and why the route is critical to the plan.

Goals Met:

This category states which goals of the plan have been achieved. If a route is meeting multiple goals of the plan, it will likely increase its priority ranking.

Contributing Factors to Implementation:

This category recognizes aspects of the route that are facilitating the implementation of the route. An example could be a wide right-of-way, which provides space to build the facility, or a relatively flat road that will make construction easier.

Barriers to Implementation:

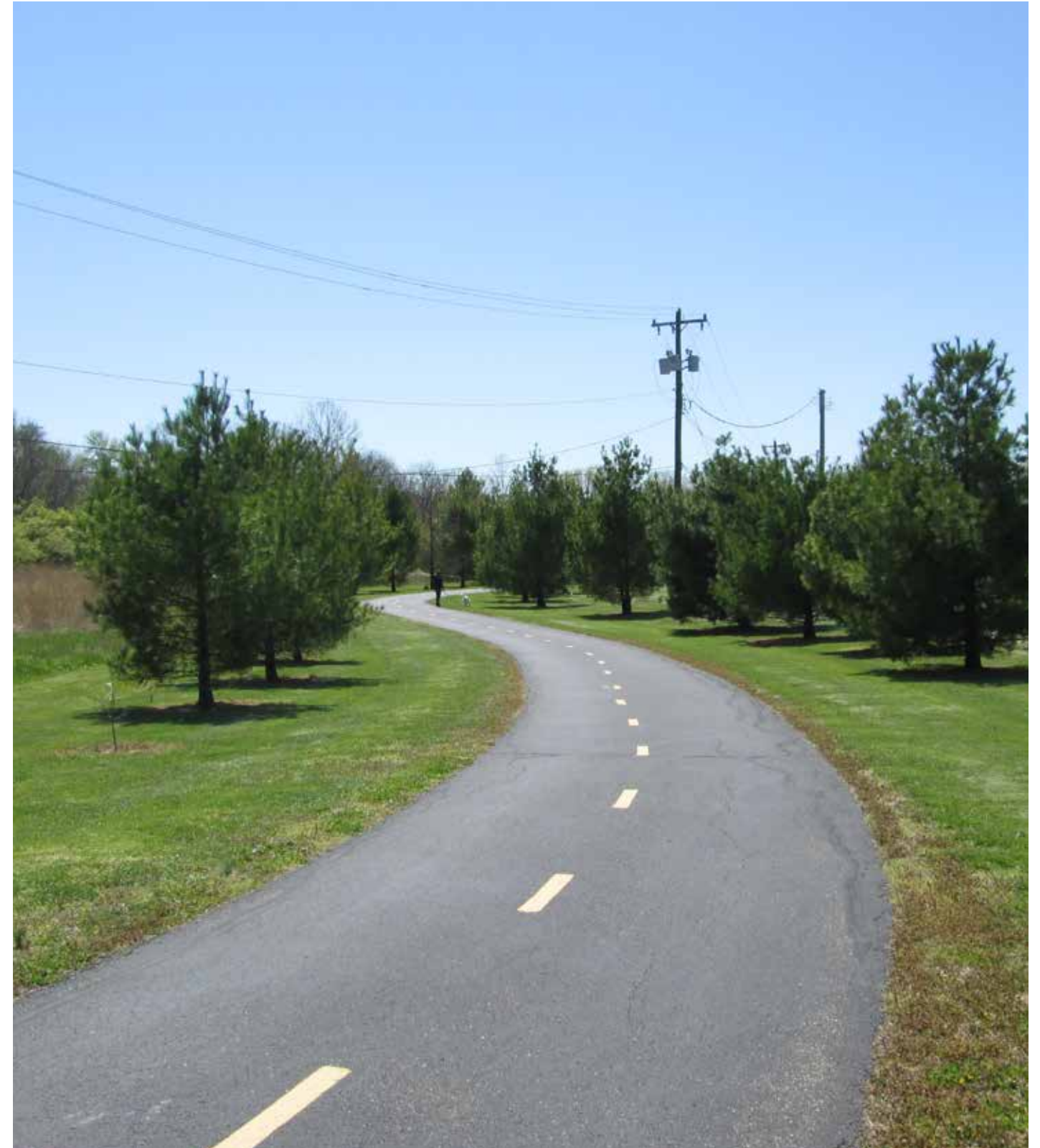
There will be limitations and issues faced during the implementation of this plan. This category identifies what issues may exist today such as elevation changes, limited right-of-way, and utility pole locations. An honest assessment of each route will need to be conducted in order to accurately represent the feasibility and priority level for each.

Preliminary Cost Estimate:

Based on the understanding that had been developed for each route, a range of costs for the construction of each route has been provided. Each one of the routes will need further detailed studies and refined cost estimates. However, this is a starting point which should assist city leadership and staff to understand the overall magnitude of such an investment and better prepare them to pursue outside funding assistance.

Priority Level:

Based on feedback and evaluation of the various characteristics for each route, a recommendation for the priority of each route has been developed. This priority will provide general guidance on when the city should construct that route.



Great Miami River Trail in Waterworks Park.

IMPLEMENTATION FRAMEWORK

Note- the cost estimates included in this framework table are an engineer’s construction estimate. They include a 20% contingency and a 15% inflation adjustment as implementation will occur over a long time span.

ROUTE	FACILITY TYPES	DESCRIPTION	GOALS MET	CONTRIBUTING FACTORS TO IMPLEMENTATION	BARRIERS TO IMPLEMENTATION	PRELIMINARY COST ESTIMATE	PRIORITY
RIVER ROAD WEST	Multi-Use Path	Connects Town Center to Great Miami River Trail in both Waterworks Park and Marsh Park	» Connect to Major Destinations » Connect to Town Center » Connect to Existing Trail » Connect to Parks	» Existing green-strip within right-of-way provides room for multi-use path	» Intersection at River Road and Groh Lane » Areas along route without green strip	\$397,000	HIGH
RIVER ROAD NORTH	Sidewalk	Connects neighborhoods to West Elementary, Town Center, and Joyce Park	» Connect to Major Destinations » Connect Neighborhoods » Connect to Town Center » Connect to Parks	» Flat area for the route » Much of it is existing sidewalk	» Creek crossing at Pleasant Run between the Fairfield Youth Playfields and the Hamilton South Water Plant will be challenging	\$438,000	LOW
GREAT MIAMI RIVER TRAIL EXTENSION	Multi-Use Path	An extension of the regional trail south to Hamilton County	» Connect to Existing Trails » Improve Public Health » Connect to Parks	» Much of the route is on public property » Mostly flat area for the route » Regional support to complete Great Miami River Trail	» Coordination with GMRT network. » Marsh Park has challenges with ponds and wetlands	\$3,721,000	HIGH
HARBIN PARK	Multi-Use Path Shared Road	Connects Harbin Park to Marsh Park and Pleasant Avenue	» Connect to Parks » Improve Public Health	» Well field site is flat and largely undeveloped » Shared road segments are easy to implement	» Topography in Harbin Park is steep	\$1,715,000	MEDIUM
HARBIN PARK TO TOWN CENTER	Shared Road Multi-Use Path	Connects Harbin Park to Village Green	» Connect Neighborhoods » Connect to Town Center » Connect to Parks	» Flat area for the route » Shared road is low investment » Multi-use path located on city owned parcels	» Community support	\$115,000	MEDIUM
NILLES / WESSEL	Multi-Use Path	Connects Town Center area to Creekside Park, Creekside Middle School and Dixie Highway	» Connect to Town Center » Connect to Major Destinations » Connect to Parks	» Flat along most of route » Existing segments of multi-use paths	» Bridge is required over Pleasant Run Creek to connect to Creekside Park from trail behind YMCA	\$989,000	MEDIUM
PLEASANT AVENUE SOUTH	Multi-Use Path	Connects neighborhoods and other routes to Town Center	» Connect Neighborhoods » Connect to Town Center	» Widespread community support for this critical connection	» Slopes adjacent to road » Property acquisition or easements needed » Possible need for retaining walls	\$3,991,000	HIGH

IMPLEMENTATION STRATEGY

IMPLEMENTATION FRAMEWORK

ROUTE	FACILITY TYPES INCLUDED	DESCRIPTION	GOALS MET	CONTRIBUTING FACTORS	BARRIERS TO IMPLEMENTATION	PRELIMINARY COST ESTIMATE	PRIORITY
PLEASANT AVENUE NORTH	Multi-Use Path	Connects Town Center to neighborhoods to the north and City of Hamilton	» Connect Neighborhoods » Connect to Town Center	» Flat area for the route » Existing sidewalk in interim	» Property ownership » Pleasant Run Creek crossing » Utility poles » High number of driveways	\$962,000	LOW
SYMMES ROAD	Sidewalk	Connects Dixie Highway to northern neighborhoods	» Connect Neighborhoods » Connect to Major Destinations	» Flat area for the route » Filling in gaps of sidewalk network	» Utility poles » Numerous driveways	\$664,000	MEDIUM
CREEKSIDE PARK	Shared Road Multi-Use Path	Connects from Creekside Park through neighborhoods to Pleasant Avenue	» Connect Neighborhoods » Connect to Parks	» Shared road primarily » Multi-use path located on publicly owned property	» Creek crossing will be challenging	\$593,000	LOW
RESOR ROAD WEST	Sidewalk	Connects neighborhoods to Pleasant Avenue	» Connect Neighborhoods » Connect to Parks	» Strong community support	» Slopes adjacent to road » Meeting driveway elevations » Right-of-way is limited	\$472,000	MEDIUM
HUFFMAN PARK	Shared Road	Connects neighborhoods with Pleasant Avenue, Resor Road, Huffman Park and the aquatic center	» Connect Neighborhoods » Connect to Parks	» Shared road on wide street (Augusta Boulevard)	» Connection on John Gray to Huffman Park	\$775,000	LOW
WINTON ROAD	Sidewalk	Connects neighborhoods to Creekside Middle School, Dixie Highway, Huffman Park and other routes	» Connect Neighborhoods » Connect to Major Destinations » Connect to Parks	» Filling in gaps of existing sidewalk » Mostly wide right-of-way	» Slopes adjacent to road » Utility poles	\$2,049,000	MEDIUM
RESOR ROAD EAST	Shared Road	Provides bicycle connection from east side to west side of the city	» Connect Neighborhoods » Connect to Parks	» Shared lane easier to implement » Strong community support	» Resor Road traffic	\$44,000	MEDIUM

IMPLEMENTATION STRATEGY

IMPLEMENTATION FRAMEWORK

ROUTE	FACILITY TYPES INCLUDED	DESCRIPTION	GOALS MET	CONTRIBUTING FACTORS	BARRIERS TO IMPLEMENTATION	PRELIMINARY COST ESTIMATE	PRIORITY
SOUTH GILMORE ROAD	Sidewalk	Provides sidewalk connections between Route 4, neighborhoods, and major employers like Mercy Health	» Connect Neighborhoods » Connect to Major Destinations	» Filling in gaps in largely complete sidewalk network	» Slopes adjacent to road » Utility poles	\$649,000	MEDIUM
SOUTHEAST ROUTE	Sidewalk Shared Road	Promotes walkability in southeast portion of city	» Connect Neighborhoods » Connect to Major Destinations » Connect to Parks	» Filling in gaps in largely complete sidewalk network » Strong community support	» Connections from this area to the major corridors around it	\$637,000	MEDIUM
MIAMI TO MIAMI TRAIL	Multi-Use Path	Fairfield’s segment of the Miami to Miami Trail connecting the Fairfield-Hamilton border to Gilmore Ponds Preserve Metropark	» Improve Public Health » Connect to Existing Trails	» Publicly owned right-of-way » Regional support to complete Miami to Miami trail	» Strong competition for regional funding	\$892,000	MEDIUM
DIXIE HIGHWAY NORTH	Sidewalk	Completing the sidewalk network on Dixie Highway north of Gilmore Road. Connecting schools with surrounding area	» Connect to Major Destinations » Connect Neighborhoods	» Support and desire from Fairfield City School District » Wide right-of-way » Largely complete sidewalk network » Strong community support	» Property ownership » Access management » Zoning code not conducive to sidewalk construction	\$4,074,000	HIGH
DIXIE HIGHWAY SOUTH	Sidewalk	Developing a sidewalk network south of Gilmore Road on Dixie Highway	» Connect to Major Destinations	» Wide right-of-way » Strong community support » Support from schools to improve walking conditions for students	» Frequent driveway/parking access points » Willing property owners » Zoning code not conducive to sidewalk construction » Open ditches vs. enclosed sewer system	\$3,079,000	HIGH
SEWARD ROAD NORTH	Multi-Use Path	Multi-Use path connecting Miller’s Run subdivision to Miami to Miami Trail	» Connect to Existing Trail » Connect Neighborhoods	» Wide right-of-way » Easy, direct connection to major existing trail	» Likely dependent on development on sites adjacent to Seward Road.	\$170,000	MEDIUM
SEWARD ROAD SOUTH	Bike Lane	Bike lanes along Seward Road providing connections to employment opportunities	» Connect to Major Destinations	» Room for bike lanes on existing road. » Support for improved connectivity to local employers	» Minimal barriers	\$141,000	LOW

IMPLEMENTATION STRATEGY

IMPLEMENTATION STRATEGY

Policy Recommendations

Create a Complete List of Necessary Facilities:

This document is a comprehensive overview of all sidewalks, multi-use paths, and bike lanes within the city, but it is not exhaustive. It is recommended that city staff identify and maintain a complete list of all active transportation facilities that the city would pursue building itself or require to be built by a developer. This complete list shall be approved with this plan and detailed in the city's GIS System. Future updates to this list should be reviewed in tandem with the periodic review of the comprehensive plan.

Define Responsibility of Maintenance:

The city has existing law requiring that property owners are responsible for the maintenance and repair of public sidewalk upon their property. It is recommended that the city revise and clarify ordinances related to sidewalk maintenance and repair responsibility (and other related ordinances) to include asphalt multi-use paths, concrete multi-use paths, and wide sidewalks. The repair, paving, and replacement of multi-use trails will generally be the responsibility of the city while sidewalks (including wide sidewalks) will generally be the responsibility of the property owner. Repaving of asphalt multi-use trails will be the responsibility of the city, while routine day-to-day maintenance (general upkeep) for all paved paths, regardless of width or material, will be the responsibility of the property owner.

Revise Ordinances Relating to New Development:

It is recommended that the city revise and clarify ordinances related to the requirement of constructing new sidewalk for public use along public streets to include provisions for constructing multi-use trails and/or sidewalks consistent with this plan. This may not be limited to just new public streets, but potentially could include public or private sidewalk/trail connections constructed as part of new development and redevelopment. New development should also

be encouraged to connect private sidewalk to public paths to increase opportunities for healthy activities.

Fairfield codified ordinances currently require sidewalks be installed along public roads in most areas of the city. There are, however, several areas specifically exempted from these requirements. These existing sidewalk exceptions should be reviewed. At a minimum, the exemptions for State Route 4, Symmes Road, Holden Boulevard, and North Gilmore Road should be removed from Fairfield Codified Ordinance 1184.01.

Establish a Fee:

The city should consider a mechanism to impose a fee associated with new development under certain circumstances, such as in an area where the paved path should be constructed at a later date as a more comprehensive project. The city should establish a fee based on the length and type of required paved path to be paid to an Active Transportation Fund.

Establish Standard Construction Practices:

The Fairfield Connects Plan recommends the zoning code and all ordinances be reviewed to ensure that the widths, pavement thicknesses, and material types are consistent throughout the city. The minimum width for sidewalks will be 5 feet, but will be wider if adjacent to curb, walls, etc. The minimum width will be 10 feet for the Great Miami River Trail (the multi-use trail from Fairfield to Piqua) and the Miami to Miami Trail (the multi-use trail connecting the Little Miami Scenic Trail to the Great Miami River Trail). Other multi-use trails may be 8 to 10 feet in width but will be subject to staff recommendations as each route will have unique conditions.

Work with Local Schools, Neighboring Jurisdictions, and Other Organizations:

The city should work with local public and private schools to provide safe connections to schools. Bus stops for Fairfield City Schools will be considered

when connecting to neighborhoods. Funding through the Safe Routes to Schools program will be investigated by the city for eligible projects.

The city will work with neighboring jurisdictions to promote regional connectivity whenever possible. Effort should be made to coordinate funding applications, to create inter-jurisdictional connections, and to ensure that Fairfield and the surrounding jurisdictions are working cooperatively toward a common goal. By working with Tri-State Trails, MetroParks of Butler County, and the adjacent cities and townships, the city will be able to make use of pooled resources and shared values.

Develop Bicycle Friendly Policies and Regulations:

The Fairfield Connects Plan recommends that the city review existing ordinances pertaining to bicycle riding on streets, sidewalks, and multi-use paths to ensure that city regulations encourage the public to be more active and to consider biking as a safe and viable transportation opportunity.

The city should develop practices to utilize both public and private opportunities to fund and encourage pedestrian and bicycle activity. This may include providing bike racks, benches, wayfinding, etc.

Create a Trail Priority Policy:

The priority of funding routes for construction will depend on a multitude of factors, including, but not limited to, the prioritization matrix included in the Fairfield Connects Plan. The regional trails (Great Miami River Trail and the Miami to Miami Trail) will likely be given higher priority based on availability of more outside funding opportunities and a greater number of anticipated initial users. Major internal routes such as River Road West and Pleasant Avenue South (for example) may be constructed (in whole or in part) if other development projects, construction

projects, or funding priorities are introduced.

Seize Funding Opportunities:

It is recommended that City staff utilize all practical outside funding options to assist in the construction of sidewalks and multi-use paths shown in the Fairfield Connects Plan. Primary outside funding options include Community Development Block Grants (CDBG), Ohio Public Works Commission grants (OPWC), Ohio Kentucky Indiana Regional Council of Governments funding (OKI), Ohio Department of Transportation funding (ODOT), and Ohio Department of Natural Resources funding (ODNR). The grants and funding from these organizations generally require a substantial local match, typically at least 20 percent of the project cost. Projects may also be funded in conjunction with large roadway projects involving multiple modes of transportation.

Create Active Transportation Fund:

In order for the city to fund the required matches for projects or the entire cost of routes that may not be eligible for outside assistance, the city should create an Active Transportation Fund within the annual operating budget so that project resources can accumulate over time. In addition to annual appropriations, the city should consider opportunities for allocating other revenues such as development fees and charitable contributions in order to achieve specific project goals.

FUNDING SOURCES & STRATEGY

Funding Strategy

The city should pursue a capital improvement program that seeks to implement these recommended routes according to the priorities established in the plan and/or in coordination with other public infrastructure upgrades planned within these right-of-way corridors. Including these improvements as part of larger roadway, bridge or public utility infrastructure projects may allow for reduced construction costs through economies of scale, increased opportunities for outside grant funding and improved coordination of all project elements. Where feasible, it is recommended to implement the planned improvements as part of these larger capital improvements. Planning projects to avoid the need for additional right-of-way is recommended to simplify the coordination effort, reduce costs, and reduce the schedule for completion of construction. It is recommend that the city consider the following grant funded sources in addition to private foundation grants and local street, bridge, water, sewer and stormwater funds in the planning of these improvements.

Primary Funding Sources:

Transportation Alternatives (TA):

- Agency: Ohio-Kentucky-Indiana Regional Council of Governments (OKI)
- Approximate grant limit: \$750,000 per project
- Funding participation: Grant available for up to 80% of preliminary engineering right-of-way, right of way acquisition, utility relocation, construction and construction engineering phases with higher points awarded for increased local match. Design phases are recommended to be 100% local
- Requirements or recommendations: Applications are due annually in June with construction funding planned for 4 years in advance.

Surface Transportation Block Grant (STBG):

- Agency: Ohio-Kentucky-Indiana Regional Council of Governments (OKI)
- Approximate grant limit: \$6,000,000 per project
- Funding participation: Grant available for up to 80% of preliminary engineering right-of-way, right of way acquisition, utility relocation, construction and construction engineering phases with higher points awarded for increased local match. Design phases are recommended to be 100% local.
- Requirements or recommendations: Applications are due annually in June with construction funding planned for 4 years in advance. Improvements on roadways or right of way corridors are only eligible if on functionally classified network.

Highway Safety Improvement Program (HSIP):

- Agency: Ohio Department of Transportation (ODOT)
- Approximate grant limit: \$3,000,000 per project
- Funding participation: Grant available for up to 90% of all phases of the project. In 2020, funding grant limits were increased to 100% of all phases.
- Requirements or recommendations: Completed safety study or evaluation of the infrastructure gap analysis similar to that completed in this study. As a result of bike/ped crash rates increasing faster than vehicular crashes in the state, increased emphasis has been placed on bicycle and pedestrian improvements that can be implemented quickly despite low project evaluation scores in applications.

Clean Ohio Trail Fund (COTF):

- Agency: Ohio Department of Natural

Resources (ODNR)

- Approximate grant limit: \$500,000 per project
- Funding participation: Grant available for up to 75% of all phases of the project.
- Requirements or recommendations: Program is intended for trails outside of roadway right of way that link population centers with outdoor recreation areas, preserve natural corridors, or create links in urban areas to commuter access & has economic benefits. Projects must be complete within 15 months.

Safe Routes to School (SRTS):

- Agency: Ohio Department of Transportation (ODOT)
- Approximate grant limit: \$400,000 per project
- Funding participation: Grant available for up to 100% of all phases of the project.
- Requirements or recommendations: Infrastructure improvements must be within 2 miles of a K-8 school with an approved SRTS Travel Plan. The completion of the plan may be solicited from ODOT for free to the local districts as well.

Other Funding Sources:

Recreational Trails Program (RTP):

- Agency: Ohio Department of Natural Resources (ODNR)
- Requirements or recommendations: Grant available for up to 80% of all phases of the project costs with awards capped at \$150,000 per project. Project must be complete within 15 months.

Congestion Mitigation and Air Quality (CMAQ):

- Agency: Ohio-Kentucky-Indiana Regional Council of Governments (OKI)
- Requirements or recommendations: Applications are due bi-annually in June with

construction funding planned for 4 years in advance. Projects should contribute to the reduction of vehicular emissions by reducing idle time or removing vehicular trips by increasing active transportation options.

Municipal Bridge Program:

- Agency: Ohio Department of Transportation (ODOT)
- Requirements or recommendations: May be appropriate source to address challenging stream, railroad or street crossing locations in which the existing bridge is a bottleneck for bike/pedestrian infrastructure and is in need of structural repairs.

State Capital Improvement Program (STIP) / Local Transportation Improvement Program (LTIP):

- Agency: Ohio Public Works Commission (OPWC) District 10
- Requirements or recommendations: Program is not eligible for bicycle and pedestrian infrastructure only projects. Could be used as local match for funding sources above that make improvements to roadway, bridge or utility infrastructure along the same corridor. Both grant and long-term, low-interest loans options are available.

Urban Paving Program:

- Agency: Ohio Department of Transportation (ODOT)
- Requirements or recommendations: Funding for surface course pavement improvements and pavement markings on locally-maintained state routes that may allow for the reallocation of the existing pavement width to accommodate bicycle facilities or enhance pedestrian crosswalks.

ORDINANCE NO. _____

ORDINANCE TO APPROVE AND ADOPT THE FAIRFIELD
CONNECTS-CITYWIDE ACTIVE TRANSPORTATION PLAN AS
PART OF THE CITY OF FAIRFIELD, OHIO COMPREHENSIVE
PLAN.

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

Section 1. The Fairfield Connects-Citywide Active Transportation Plan, a copy of which is on file in the office of the Clerk of Council, is hereby approved and adopted as part of the Comprehensive Plan of the City of Fairfield, Ohio.

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\Fairfield Connects-Ord

Attachment: Fairfield Connects-Ord (1627 : Adoption of Fairfield Connects - Citywide Active Transportation Plan)



DEPARTMENTAL CORRESPONDENCE

To: Mayor Miller and City Councilmembers
From: Scott Lepsky, Planning Commission Chairman
Subject: Planning Commission Recommendation
Date: 10/14/2020

Please be advised that at the Planning Commission meeting held on Wednesday, October 14, 2020, the Planning Commission voted 7-0 in favor of recommending approval of the Fairfield Connectivity Plan.

A handwritten signature in blue ink, appearing to read "Scott Lepsky".

Scott Lepsky, Chairman
Fairfield Planning Commission

cc: Mark Wendling, City Manager
Alisha Wilson, Clerk of Council
Steve Wolterman, Assistant Law Director



City Council Ordinance
Regular Meeting - November 9, 2020

Submitted by: Nathaniel Kaelin,
 Submitting Department: Development Services

Subject:

Northeast Area TIF District

Legislation Title:

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.

Background/Synopsis: Approval of this ordinance would create a new Tax Increment Financing (TIF) District to be known as the "Northeast Area TIF District." The boundaries generally follow the City of Fairfield Community Revitalization Area (CRA), encompassing non-residential properties along the Route 4 corridor and the industrial areas in the Northeast part of the city. The district is approximately 3,450 acres in size and includes Fairfield Commerce Park, the new business park under development by Ambrose Property Group on Seward Road.

TIF Districts are a defined geographic area in which future increases in property tax revenues are collected and used to pay for public improvements that support and encourage new development, redevelopment, and private investment in that area. When a TIF District is created, the County Auditor calculates the total tax valuation of each property in the district. This is known as the "base value." Any increase in taxable value above the base value, which is usually the result of property improvements (e.g. building renovation or new construction) or general appreciation, is referred to as "incremental value." This incremental value is taxed in the same manner and rates as the base value, but rather than being distributed to the same taxing entity accounts, the revenues are deposited into a TIF fund. These TIF funds can then be used to pay for public improvements within the district. The ordinance was written to hold local school districts harmless, meaning that Fairfield City Schools, Lakota Local Schools, and Butler Tech will continue to receive the same amount of revenue as each would receive without the creation of a TIF District. Only a few parcels within the TIF District, located in the area of Muhlhauser Road and Le Saint Drive, are located in Lakota Local School District.

The city seeks to create a funding source to assist with new development and redevelopment of underperforming properties in the Route 4 corridor and industrial areas in the Northeast part of the city. Long-term public improvements could include streetscaping, roadway improvements, and the acquisition and demolition of obsolete or blighted properties to facilitate new development.

Approval of the ordinance would establish the TIF District for a 30 year term. This includes exempting 100% of improvements of properties within the district from taxation and requiring service payments in lieu of the exempted property taxes. Fairfield City Schools and Butler Tech will be compensated from the service payments. The ordinance also establishes a TIF fund to receive service payment collected within the TIF District.

The Northeast Area TIF District can be referred to as a “rolling TIF” because the 30 year term will begin in future years for select parcels. For the majority of parcels, the term will begin in tax year 2021. Two sets of parcels, including those associated with Fairfield Commerce Park and those identified with potential for major investment in the near term, have a trigger that will begin the 30 year term after improvements on the site reach a minimum assessed value. If these parcels are not improved such that they reach this value by tax year 2028, the term will begin in that year.

Financial Impact: Creation of the proposed TIF District will create a long-term funding source to encourage development and redevelopment in the Route 4 and Northeast industrial area of the city. Although property taxes from improvements will be redirected into the TIF fund, the city and all other local government entities receiving funding through property tax will continue to receive the same amount of property taxes based on the base value of properties within the TIF District. The long-term development and redevelopment of the TIF District area should also benefit future income and property tax revenues and job creation within the city.

Emergency Provision Explanation: Emergency approval of the ordinance is requested to ensure that the Northeast Area TIF District is established and that required county and state filings are complete in time to benefit from any property value changes resulting from the 2020 property value reappraisal and update currently underway by the County Auditor.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

Yes

Attachments:

1. Northeast Area 40B TIF Ordinance 10.29.20

ORDINANCE NO. 2020- ____

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.

WHEREAS, Sections 5709.40 through 5709.43 of the Ohio Revised Code (collectively, the “TIF Statutes”) authorize the legislative authority of a municipal corporation, by ordinance, to declare the improvements to certain parcels of real property located within the municipal corporation to be a public purpose and exempt from real property taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of such service payments to applicable school districts, establish a municipal public improvement tax increment equivalent fund for the deposit of the remainder of such service payments and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels; and

WHEREAS, the real property described in Exhibit A hereto and incorporated herein by reference (the “Property”) is located in the State of Ohio (the “State”), County of Butler (the “County”) and the City of Fairfield (the “City”), with each parcel of the Property referred to herein as a “Parcel” and collectively as the “Parcels” (whether as presently appearing on the County tax duplicates or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interest of the City to exempt from taxation one hundred percent (100%) of the Improvement (as defined in Section 2 of this Ordinance) to each Parcel as permitted and provided in Section 5709.40(B) of the Ohio Revised Code for up to thirty (30) years and to simultaneously direct and require the current and future owner(s) of each Parcel (each such owner individually, an “Owner,” and collectively, the “Owners”) to make annual Service Payments (as defined in Section 3 of this Ordinance) in lieu of real property tax payments, in the same amount as they would have made real property tax payments except for the exemption provided by this Ordinance; provided that the tax increment financing (“TIF”) exemption and the obligation to make Service Payments are subject and

subordinate to any tax exemption applicable to the Improvement pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code; and

WHEREAS, the City has determined that a portion of the Service Payments shall be paid directly to the School Districts (defined herein) pursuant to Section 5709.42 of the Ohio Revised Code in an amount equal to the real property taxes that the School Districts would have been paid if the Improvement to each Parcel located within the School Districts had not been exempted from real property taxation pursuant to this Ordinance; and

WHEREAS, each Parcel is located in either the Fairfield City School District (the “Fairfield School District”) or the Lakota Local School District (the “Lakota School District”), and notice of this proposed Ordinance has been delivered to the Board of Education of the Fairfield School District, the Board of Education of the Lakota School District and the Board of Education of Butler Tech (“Butler Tech,” or together with the Fairfield School District and the Lakota School District, the “School Districts”) in accordance with and within the time periods prescribed in Sections 5709.40(D) and 5709.83 of the Ohio Revised Code; and

WHEREAS, pursuant to Section 5709.43(A) of the Ohio Revised Code, this Council has determined to establish a municipal public improvement tax increment equivalent fund in which there shall be deposited the remaining Service Payments (*i.e.*, those Service Payments not paid directly to the School Districts) that are distributed to the City as provided in this Ordinance; and

WHEREAS, this Council has determined to designate the public infrastructure improvements described in Exhibit B attached hereto (the “Public Infrastructure Improvements”) as Public Infrastructure Improvements made, to be made or in the process of being made by one or more of the Companies, the City or other Owners (as those terms are defined below) that directly benefit, or that once made will directly benefit, the Parcels; and

WHEREAS, AOZI-FAIRFIELD LAND, LLC and AOZI-FAIRFIELD OFFICE, LLC (collectively, the “Companies”) are each current Owners of certain Parcels (collectively, the “Companies’ Parcels”) which are described and identified as the “Companies’ Parcels” on Exhibit A; and

WHEREAS, this Council, by separate Ordinance No. 45-20, adopted June 25, 2020, authorized the execution of: (1) a Community Reinvestment Area Agreement by and among the City and AOZI-FAIRFIELD LAND, LLC (the “Land Site CRA Agreement”), and (2) a Community Reinvestment Area Agreement by and among the City and AOZI-FAIRFIELD OFFICE, LLC (the “Office Site CRA Agreement”, or collectively with the Land Site CRA Agreement, the “CRA Agreements”); and

WHEREAS, the CRA Agreements were executed effective June 25, 2020, and provide exemptions pursuant to Section 3735.67 of the Ohio Revised Code (collectively, the “CRA Exemptions”):

WHEREAS, the TIF Exemptions, granted in this Ordinance, shall be subordinate and subject to the CRA Exemptions; and

WHEREAS, an emergency exists in the usual daily operations of the City in that it is immediately necessary to approve this Ordinance 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 immediately;

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FAIRFIELD, OHIO THAT:

SECTION 1. The Public Infrastructure Improvements described in Exhibit B attached hereto intended to be completed or caused to be completed by one or more of the Companies, the City or one or more other Owners, as applicable, are hereby designated as public infrastructure improvements that directly benefit, or once made, will directly benefit, the Property.

SECTION 2. Pursuant to and in accordance with the provisions of Section 5709.40(B) of the Ohio Revised Code, this Council hereby finds and determines that one hundred percent (100%) of the increase in assessed value of each Parcel subsequent to the effective date of this Ordinance (which increase in assessed value is hereinafter referred to as the “Improvement,” as defined in Section 5709.40(A) of the Ohio Revised Code) is hereby declared to be a public purpose and shall be exempt from real property taxation for a period:

(A) With respect to the Companies’ Parcels for a period commencing on a Parcel-by-Parcel basis for each Parcel the earlier of (i) the first tax year for which there is an Improvement of at least \$175,000 (an increase in fair market value of \$500,000) for that Parcel, or (ii) tax year 2028 and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance;

(B) With respect to those Parcels included among parcel numbers identified on Exhibit A as the “Additional Rolling TIF Parcels”, for a period commencing on a Parcel-by-Parcel basis for each Parcel the earlier of (i) the first tax year for which there is an Improvement of at least \$35,000 (an increase in fair market value of \$100,000) for that Parcel, or (ii) tax year 2028 and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance; and

(C) With respect to the remaining Parcels not subject to Section 2.A. or 2.B. above, for a period commencing with tax year 2021 (for which the tax lien date is January 1, 2021 and for which taxes are payable in 2022) and ending for each such Parcel the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance.

The real property tax exemptions set forth in Sections 2.A., 2.B. and 2.C. are collectively referred to herein as the “TIF Exemptions”.

The TIF Exemptions granted pursuant to this Section 2 and the payment obligations established pursuant to Section 3 of this Ordinance shall be subject and subordinate to any tax exemption applicable to the Improvement pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code, including the CRA Exemptions.

SECTION 3. Subject to any tax exemption applicable to the Improvement pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code, including the CRA Exemptions, and pursuant to Section 5709.42 of the Ohio Revised Code, this Council hereby directs and requires the Owner of each Parcel to make annual payments in lieu of taxes to the Butler County Treasurer (the “County Treasurer”) on or before the final dates for payment of real property taxes. Each such payment (including interest and penalties) shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvement if it were not exempt from taxation (the payments in lieu of tax, including any penalties and interest, are referred to as the “Service Payments”). The County Treasurer shall remit all Service Payments to the City for deposit in the City of Fairfield Northeast Area Public Improvement Tax Increment Equivalent Fund (the “TIF Fund”) established in Section 4 hereof that are not required to be distributed to the Fairfield School District, the Lakota School District and Butler Tech pursuant to Section 5. This Council hereby authorizes the City Manager, or other appropriate officers of the City to provide such information and certifications and execute and deliver, or accept delivery of, such instruments as are necessary and incidental to collect those Service Payments and to make such arrangements as are necessary and proper for payment of the Service Payments. Any late payments shall be subject to penalty and bear interest at the then-current rate established under Sections 323.121 and 5703.47 of the Ohio Revised Code, as may be amended from time to time, or any successor provisions thereto, as the same may be amended from time to time. The Service Payments shall be allocated and deposited in accordance with Section 4 and Section 5 of this Ordinance.

No Owner shall be required for any tax year to both pay Service Payments with respect to an Improvement and reimburse local taxing authorities for the amount of real property taxes that would have been payable to local taxing authorities had the Improvement not been exempted from taxation pursuant to this Ordinance.

SECTION 4. This Council hereby establishes, pursuant to and in accordance with the provisions of Section 5709.43 of the Ohio Revised Code, the TIF Fund, into which shall be deposited all of the Service Payments distributed to the City with respect to the Improvement to the Property by or on behalf of the County Treasurer,

as provided in Section 5709.42 of the Ohio Revised Code. The TIF Fund shall be maintained in the custody of the City and shall receive the distributions to be made to the City pursuant to Section 5 of this Ordinance. Those Service Payments received by the City with respect to the Parcels and deposited in the TIF Fund pursuant to Sections 5709.42 and 5709.43 of the Ohio Revised Code are hereby appropriated and shall be used solely for the purposes authorized in the TIF Statutes and this Ordinance, including but not limited to (a) if the County Treasurer does not proceed in accordance with Section 5, to make the payments set forth in Section 5 to the Fairfield School District, the Lakota School District and Butler Tech, (b) paying all reasonable, ordinary and customary costs of undertaking the Public Infrastructure Improvements, (c) as security for and to pay the costs of issuance and interest on and principal of any bonds or notes issued in order to finance the Public Infrastructure Improvements, (d) paying all costs enumerated in Section 133.15(B) of the Ohio Revised Code, and (e) to the City to be utilized at its discretion for any purpose permitted by the TIF Statutes and applicable law. The TIF Fund shall remain in existence so long as the Service Payments are collected and used for the aforesaid purposes, after which time such TIF Fund shall be dissolved and any surplus funds remaining therein transferred to the City's general fund, all in accordance with Section 5709.43 of the Ohio Revised Code.

SECTION 5. Pursuant to the TIF Statutes, the County Treasurer is requested to distribute the Service Payments as follows:

- (i) to the Fairfield School District, an amount equal to the amount that the Fairfield School District would otherwise have received as real property tax payments derived from the Improvement to the Parcels located within the Fairfield School District if the Improvement had not been exempt from taxation pursuant to this Ordinance; and
- (ii) to the Lakota School District, an amount equal to the amount that the Lakota School District would otherwise have received as real property tax payments derived from the Improvement to the Parcels located within the Lakota School District if the Improvement had not been exempt from taxation pursuant to this Ordinance; and
- (iii) to Butler Tech, an amount equal to the amount that Butler Tech would otherwise have received as real property tax payments derived from the Improvement to the Parcels located within Butler Tech if the Improvement had not been exempt from taxation pursuant to this Ordinance; and
- (iv) to the City, all remaining amounts for further deposit into the TIF Fund.

All distributions required under this Section 5 are requested to be made at the same time and in the same manner as real property tax distributions.

SECTION 6. This Council hereby designates the Public Infrastructure Improvements described in Exhibit B attached hereto, and any other public infrastructure improvements hereafter designated by ordinance as Public Infrastructure Improvements, as 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.

SECTION 7. This Council hereby authorizes the City Manager or other appropriate officers of the City to take such actions as are necessary or appropriate to implement the transactions contemplated by this Ordinance, including the filing of one or more applications for exemption and any related forms in accordance with Section 5709.911 of the Ohio Revised Code.

SECTION 8. Pursuant to Section 5709.40(I) of the Ohio Revised Code, the City Manager is hereby directed to deliver a copy of this Ordinance to the Ohio Development Services Agency within fifteen (15) days after its effective date. Further, on or before March 31 of each year the TIF Exemption remains in effect, the City Manager or other authorized officer of the City shall prepare and submit to the Director of the Ohio Development Services Agency the status report required under Section 5709.40(I) of the Ohio Revised Code.

SECTION 9. The City's Tax Incentive Review Council (the "TIRC") shall review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other matters as may properly come before the TIRC, all in accordance with Section 5709.85 of the Ohio Revised Code.

SECTION 10. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any decision making bodies of the City that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements.

SECTION 11. This Ordinance is hereby declared to be an emergency measure for the urgent benefit and protection of the City and its inhabitants in that it is immediately necessary to approve this Ordinance 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 Ordinance shall take effect immediately upon its passage.

CITY COUNCIL FOR THE CITY OF FAIRFIELD, OHIO

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

Approved as to content and form this _____ day of _____, 2020:

John Clemmons, Law Director

EXHIBIT A to TIF Ordinance

DESCRIPTION OF THE PROPERTY TO BE INCLUDED IN TIF ESTABLISHED BY ORDINANCE NO. 2020-_____.

All of the Property described and depicted on the pages that follow which, at the effective date of adoption of this Ordinance, is located within the City of Fairfield, Butler County, Ohio and is understood to be designated as of the effective date of this Ordinance by the parcel numbers set forth below; provided, however, in accordance with Section 5709.40(B) of the Ohio Revised Code, the Property does not include any Parcel used or to be used for residential purposes for as long as that Parcel is used or to be used for residential purposes:

Companies' Parcels* (Section 2.A.)

<u>Parcel No.</u>	<u>Location</u>	<u>Name/Description</u>
A0700183000006	DISTRIBUTION CIR	Companies' Parcels
A0700229000009	9250 SEWARD RD	Companies' Parcels
A0700015000040	9450 SEWARD RD	Companies' Parcels
A0700015000041	SEWARD RD	Companies' Parcels
A0700015000042	9450 SEWARD RD	Companies' Parcels
A0700015000051	9250 SEWARD RD	Companies' Parcels
A0700183000003	370 DISTRIBUTION DR	Companies' Parcels

* The Parcel No.'s identified for the Companies' Parcels are based on the existing Parcel No.'s as of October 7, 2020. These Parcel No.'s may change once a replat of the Companies' Parcels occurs.

Additional Rolling TIF Parcels (Section 2.B.)

<u>Parcel No.</u>	<u>Location</u>	<u>Name/Description</u>
A0700004000092	N. Gilmore Rd	Butler County Airport Land
A0700004000114	1103 Tedia Way	Debbie Symmes Industrial Park
A0700004000113	1103 Tedia Way	Debbie Symmes Industrial Park
A0700006000160	Busway Lane	CSX Property
A0700032000014	4670 Dixie Hwy	Budget Inn Redevelopment
A0700014000038	Dixie Hwy & Bypass 4	ODOT Property
A0700151000077	8551 Seward Road	Seward Pointe
A0700151000070	Port Union & Bypass 4	Fairfield Commerce Center
A0700151000072	3710 Port Union Rd	Fairfield Commerce Center
A0700151000027	3750 Port Union Rd	Fairfield Commerce Center
A0700151000073	525 Quality Blvd	Fairfield Commerce Center
A0700151000014	3820 Port Union Rd	Fairfield Commerce Center
A0700151000013	Commerce Center Dr	Fairfield Commerce Center
A0700187000003	9301 Seward Rd	Stockton Area Land Rear
A0700186000004	9391 Seward Rd	Stockton Area Land Rear
A0700186000005	9381 Seward Rd	Stockton Area Land Front
A0700186000003	9411 Seward Rd	Stockton Area Land Front
A0700186000002	9431 Seward Rd	Stockton Area Land Front
A0700186000001	9451 Seward Rd	Stockton Area Land Front
A0700016000045	7100 Dixie Hwy	Pease/Honeymoon Frontage

Remaining Parcels in TIF (Section 2.C.)

Northeast Area TIF Non-Rolling Parcels	
<u>Parcel No.</u>	<u>Location</u>
A0700003000008	3220 DIXIE HWY
A0700003000009	3250 DIXIE HWY
A0700003000010	3660 DIXIE HWY
A0700003000011	3700 DIXIE HWY
A0700003000012	3700 DIXIE HWY
A0700003000013	3700 DIXIE HWY
A0700003000014	3800 DIXIE HWY
A0700003000015	4400 DIXIE HWY
A0700003000024	3222 DIXIE HWY
A0700003000025	3220 DIXIE HWY
A0700003000026	3400 DIXIE HWY
A0700003000027	3660 DIXIE HWY
A0700003000028	DIXIE HWY
A0700003000029	3256 DIXIE HWY
A0700003000030	DIXIE HWY
A0700003000035	4400 DIXIE HWY
A0700004000001	7951 GILMORE RD
A0700004000007	4400 DIXIE HWY
A0700004000008	3700 DIXIE HWY
A0700004000009	RAMONA LN
A0700004000012	BOBMEYER RD
A0700004000014	SYMMES RD
A0700004000015	IVY LN
A0700004000016	BOBMEYER RD
A0700004000017	2841 BOBMEYER RD
A0700004000018	BOBMEYER RD
A0700004000019	BOBMEYER RD
A0700004000022	2716 SYMMES RD
A0700004000023	2700 SYMMES RD
A0700004000023	2710 SYMMES RD

A0700004000024	2720 SYMMES RD
A0700004000028	2904 SYMMES RD
A0700004000029	2904 SYMMES RD
A0700004000030	SYMMES RD
A0700004000031	SYMMES RD
A0700004000032	7995 GILMORE RD
A0700004000033	2951 BOBMEYER RD
A0700004000034	2930 SYMMES RD
A0700004000039	GILMORE RD
A0700004000040	SYMMES RD
A0700004000041	BOBMEYER RD
A0700004000042	BOBMEYER RD
A0700004000044	BOBMEYER RD
A0700004000045	BOBMEYER RD
A0700004000046	BOBMEYER RD
A0700004000047	BOBMEYER RD
A0700004000048	BOBMEYER RD
A0700004000052	2904 SYMMES RD
A0700004000053	2904 SYMMES RD
A0700004000056	
A0700004000057	
A0700004000059	1000 TEDIA WAY
A0700004000060	8251 GILMORE RD
A0700004000061	7975 N GILMORE RD
A0700004000062	7975 GILMORE RD
A0700004000063	BOBMEYER RD
A0700004000064	BOBMEYER
A0700004000065	BOBMEYER RD
A0700004000066	AIRPORT RD
A0700004000067	AIRPORT RD
A0700004000068	AIRPORT RD
A0700004000069	AIRPORT RD
A0700004000070	AIRPORT RD
A0700004000071	AIRPORT RD
A0700004000072	AIRPORT RD E
A0700004000073	AIRPORT RD
A0700004000074	AIRPORT RD
A0700004000075	AIRPORT RD
A0700004000076	AIRPORT RD
A0700004000077	AIRPORT RD
A0700004000078	AIRPORT RD

A0700004000079	AIRPORT RD E
A0700004000080	AIRPORT RD
A0700004000081	AIRPORT RD
A0700004000082	AIRPORT RD
A0700004000083	AIRPORT RD
A0700004000084	AIRPORT RD
A0700004000085	AIRPORT RD
A0700004000086	AIRPORT RD
A0700004000087	AIRPORT RD
A0700004000088	GILMORE RD
A0700004000089	N GILMORE RD
A0700004000090	N GILMORE RD
A0700004000091	AIRPORT RD
A0700004000093	N GILMORE RD
A0700004000096	1071 TEDIA WAY
A0700004000098	2820 BOBMEYER RD
A0700004000099	AIRPORT RD
A0700004000104	AIRPORT RD
A0700004000107	1041 TEDIA WAY
A0700004000108	1055 TEDIA WAY
A0700004000115	1087 TEDIA WAY
A0700004000116	1031 TEDIA WAY
A0700004000118	SYMMES RD
A0700004000119	1011 TEDIA WAY
A0700004000120	E AIRPORT RD C11
A0700004000121	E AIRPORT RD
A0700004000123	2038 BOHLKE BLVD
A0700004000124	2028 BOHLKE BLVD
A0700004000125	2020 BOHLKE BLVD
A0700004000126	1021 TEDIA WAY
A0700004000127	2701 BOBMEYER RD
A0700004000128	E AIRPORT RD C10
A0700004000129	2820 BOBMEYER RD
A0700004000132	2741 BOBMEYER RD
A0700004000133	2741 BOBMEYER RD
A0700004000134	2820 BOBMEYER RD
A0700004000135	2820 BOBMEYER RD
A0700004000136	2052 BOHLKE BLVD
A0700004000137	4400 DIXIE HWY
A0700004000138	1031 TEDIA WAY
A0700005000005	DIXIE HWY

A0700005000006	PORT UNION RD
A0700005000011	3350 PORT UNION RD
A0700005000013	3330 PORT UNION RD
A0700005000017	3324 PORT UNION RD
A0700005000020	8811 HOLDEN BLVD
A0700005000022	PORT UNION RD
A0700005000023	8750 HOLDEN BLVD
A0700005000027	3300 PORT UNION RD
A0700005000028	3280 PORT UNION RD
A0700006000001	8407 SYMMES RD
A0700006000002	8525 GILMORE RD
A0700006000003	2923 SYMMES RD
A0700006000004	SYMMES RD
A0700006000009	8671 GILMORE RD
A0700006000010	8671 GILMORE RD
A0700006000011	8681 GILMORE RD
A0700006000012	8691 N GILMORE RD
A0700006000013	8701 N GILMORE RD
A0700006000014	8721 N GILMORE RD
A0700006000015	8731 GILMORE RD
A0700006000016	8741 GILMORE RD
A0700006000017	8751 GILMORE RD
A0700006000018	8761 GILMORE RD
A0700006000019	8771 N GILMORE RD
A0700006000020	8781 GILMORE RD
A0700006000021	8791 GILMORE RD
A0700006000022	8801 GILMORE RD
A0700006000023	8821 GILMORE RD
A0700006000033	5310 DIXIE HWY
A0700006000034	5300 DIXIE HWY
A0700006000035	5300 DIXIE HWY
A0700006000036	5300 DIXIE HWY
A0700006000037	5274 DIXIE HWY
A0700006000039	5250 DIXIE HWY
A0700006000040	5240 DIXIE HWY
A0700006000041	5240 DIXIE HWY
A0700006000042	5218 DIXIE HWY
A0700006000045	5190 DIXIE HWY
A0700006000046	5200 DIXIE HWY
A0700006000047	5166 DIXIE HWY
A0700006000048	5140 DIXIE HWY

A0700006000049	5120 DIXIE HWY
A0700006000052	5381 DIXIE HWY
A0700006000053	5381 DIXIE HWY
A0700006000054	5369 DIXIE HWY
A0700006000055	5079 CAMELOT DR
A0700006000056	5251 DIXIE HWY
A0700006000057	5181 DIXIE HWY
A0700006000077	4990 WINTON RD
A0700006000078	4925 DIXIE HWY
A0700006000079	4885 DIXIE HWY
A0700006000080	4871 DIXIE HWY
A0700006000081	4907 DIXIE HWY
A0700006000082	4915 DIXIE HWY
A0700006000083	4991 DIXIE HWY
A0700006000084	5021 DIXIE HWY
A0700006000085	5701 DIXIE HWY
A0700006000086	4951 DIXIE HWY
A0700006000087	4950 DIXIE HWY
A0700006000091	5300 DIXIE HWY
A0700006000092	5300 DIXIE HWY
A0700006000094	5467 DIXIE HWY
A0700006000099	5575 DIXIE HWY
A0700006000100	SYMMES RD
A0700006000102	5489 DIXIE HWY
A0700006000104	1233 SYMMES RD
A0700006000105	1233 SYMMES RD
A0700006000106	5191 DIXIE HWY
A0700006000107	1211 SYMMES RD
A0700006000109	5099 CAMELOT DR
A0700006000111	2727 SYMMES RD
A0700006000125	8686 MICHAEL LN
A0700006000126	1425 NILLES RD
A0700006000127	1242 HICKS BLVD
A0700006000128	8686 MICHAEL LN
A0700006000129	SYMMES RD
A0700006000137	8587 MICHAEL LN
A0700006000140	2933 SYMMES RD
A0700006000141	5251 DIXIE HWY
A0700006000142	5200 CAMELOT DR
A0700006000146	2975 SYMMES RD
A0700006000148	5221 DIXIE HWY

A0700006000149	2989 SYMMES RD
A0700006000151	5251 DIXIE HWY
A0700006000152	258 DONALD DR
A0700006000153	258 DONALD DR
A0700006000154	258 DONALD DR
A0700006000155	258 DONALD DR
A0700006000156	5201 DIXIE HWY
A0700006000157	5209 DIXIE HWY
A0700006000159	8555 GILMORE RD
A0700006000161	SYMMES RD
A0700006000162	5367 DIXIE HWY
A0700006000163	2933 SYMMES RD
A0700006000165	5353 DIXIE HWY
A0700006000166	5363 DIXIE HWY
A0700006000170	DIXIE HWY
A0700006000176	DIXIE HWY
A0700006000177	4976 WINTON RD
A0700006000179	5369 DIXIE HWY
A0700006000180	5264 DIXIE HWY
A0700006000190	5120 DIXIE HWY
A0700006000193	DIXIE HWY
A0700006000195	2989 SYMMES RD
A0700006000196	5210 DIXIE HWY
A0700006000200	5031 DIXIE HWY
A0700006000201	5071 DIXIE HWY
A0700006000205	SYMMES RD
A0700006000207	MICHAEL LN
A0700006000208	MICHAEL LN
A0700006000209	MICHAEL LN
A0700006000210	5059 CAMELOT DR
A0700006000211	DIXIE
A0700006000212	DIXIE
A0700006000213	DIXIE
A0700006000214	DIXIE
A0700006000215	5260 DIXIE HWY
A0700006000216	SYMMES RD
A0700006000218	GILMORE RD
A0700006000224	8657 N GILMORE RD
A0700006000229	5000 DIXIE HWY
A0700006000231	MICHAEL LN
A0700006000232	MICHAEL LN

A0700006000239	5390 DIXIE HWY
A0700006000240	1249 SYMMES RD
A0700006000245	4952 WINTON RD
A0700006000247	DIXIE HWY
A0700006000248	4962 WINTON RD
A0700006000249	4916 WINTON RD
A0700006000250	5440 DIXIE HWY
A0700007000001	4675 DIXIE HWY
A0700007000008	4845 DIXIE HWY
A0700013000001	5260 GILMORE RD
A0700013000002	S GILMORE RD
A0700013000026	5467 DIXIE HWY
A0700013000027	5575 DIXIE HWY
A0700013000029	5489 DIXIE HWY
A0700013000030	DIXIE HWY
A0700013000034	5595 DIXIE HWY
A0700013000050	PARKLAND HILLS DR
A0700013000051	GILMORE RD
A0700013000052	GILMORE RD
A0700013000057	GILMORE RD
A0700013000072	5331 S GILMORE RD
A0700013000073	5323 S GILMORE RD
A0700013000075	DIXIE HWY
A0700013000076	5323 S GILMORE RD
A0700013000077	5260 GILMORE RD
A0700013000078	5575 DIXIE HWY
A0700013000079	DIXIE HWY
A0700014000003	DIXIE HWY
A0700014000004	6390 DIXIE HWY
A0700014000005	6390 DIXIE HWY
A0700014000006	6390 DIXIE HWY
A0700014000007	6369 DIXIE HWY
A0700014000015	5701 DIXIE HWY
A0700014000016	5665 DIXIE HWY
A0700014000017	5595 GILMORE RD
A0700014000018	5726 DIXIE HWY
A0700014000023	5846 DIXIE HWY
A0700014000024	6001 DIXIE HWY
A0700014000025	5910 DIXIE HWY
A0700014000026	DIXIE HWY
A0700014000030	3033 PORT UNION RD

A0700014000033	3535 PORT UNION RD
A0700014000036	6001 DIXIE HWY
A0700014000037	DIXIE HWY
A0700014000042	DIXIE HWY
A0700014000043	DIXIE HWY
A0700014000044	DIXIE HWY
A0700014000045	BYPASS 4
A0700014000048	5801 DIXIE HWY
A0700014000049	DIXIE HWY
A0700014000050	5739 DIXIE HWY
A0700014000056	GILMORE RD
A0700014000063	6195 DIXIE HWY
A0700014000064	6151 DIXIE HWY
A0700014000069	6195 DIXIE HWY
A0700014000088	3220 HOMEWARD WAY
A0700014000089	3220 PROFIT DR
A0700014000094	3215 PROFIT DR
A0700014000098	3195 PROFIT DR
A0700014000102	3210 HOMEWARD WAY
A0700014000103	3206 PROFIT DR
A0700014000104	3190 PROFIT DR
A0700014000105	3175 PROFIT DR
A0700014000108	3200 PROFIT DR
A0700014000109	3262 ROESCH BLVD
A0700014000113	3155 HOMEWARD WAY
A0700014000119	3191 PROFIT DR
A0700014000120	3185 PROFIT DR
A0700014000121	3255 PROFIT DR
A0700014000124	2 CINCHRIS DR
A0700014000126	DIXIE HWY
A0700014000127	3110 HOMEWARD WAY
A0700014000128	17 CINCHRIS DR
A0700014000131	ROSS RD
A0700014000132	6355 DIXIE HWY
A0700014000135	6369 DIXIE HWY
A0700014000136	1 CINCHRIS DR
A0700014000137	5829 DIXIE HWY
A0700014000138	3200 PROFIT DR
A0700014000139	6347 DIXIE HWY
A0700014000140	3210 PROFIT DR
A0700014000143	5815 DIXIE HWY

A0700014000144	DIXIE HWY
A0700014000145	DIXIE HWY
A0700014000146	DIXIE HWY
A0700014000150	5726 DIXIE HWY
A0700014000151	5816 DIXIE HWY
A0700014000152	3065 PORT UNION RD
A0700014000153	PORT UNION RD
A0700014000154	3235 CUNAGIN DR
A0700014000155	3225 PROFIT DR
A0700014000156	3235 PROFIT DR
A0700014000157	GILMORE RD
A0700014000159	3239 PROFIT DR
A0700014000160	3245 PROFIT DR
A0700014000161	5901 DIXIE HWY
A0700014000162	5901 DIXIE HWY
A0700014000163	5901 DIXIE HWY
A0700015000001	9476 SEWARD RD
A0700015000002	9510 SEWARD RD
A0700015000003	FAIRFIELD BUSINESS DR
A0700015000004	9510 SEWARD RD
A0700015000005	9514 SEWARD RD
A0700015000009	
A0700015000010	9481 STOCKTON RD
A0700015000011	9650 STOCKTON RD
A0700015000012	6570 SOSNA DR
A0700015000015	6577 DIXIE HWY
A0700015000017	638 ROSS RD
A0700015000020	6416 DIXIE HWY
A0700015000021	6416 DIXIE HWY
A0700015000022	6400 DIXIE HWY
A0700015000023	STOCKTON RD
A0700015000024	DIXIE HWY
A0700015000025	6509 DIXIE HWY
A0700015000032	6477 DIXIE HWY
A0700015000033	9291 SEWARD RD
A0700015000034	9291 SEWARD RD
A0700015000035	BYPASS 4
A0700015000036	BYPASS 4
A0700015000037	BYPASS 4
A0700015000038	STOCKTON RD
A0700015000043	6640 DIXIE HWY

A0700015000044	6550 DIXIE HWY
A0700015000046	6500 STOCKTON RD
A0700015000047	STOCKTON RD
A0700015000048	6600 STOCKTON RD
A0700015000050	BYPASS 4
A0700015000052	6600 DIXIE HWY
A0700015000053	6560 DIXIE HWY
A0700015000054	6586 DIXIE HWY
A0700015000059	4180 THUNDERBIRD LN
A0700015000060	6435 DIXIE HWY
A0700015000061	6419 DIXIE HWY
A0700015000062	STOCKTON RD
A0700015000063	SEWARD RD
A0700015000064	SEWARD RD
A0700015000065	SEWARD RD
A0700015000066	
A0700015000067	
A0700015000068	SEWARD RD
A0700015000069	
A0700015000070	
A0700015000071	SEWARD RD
A0700015000072	SEWARD RD
A0700015000074	7000 FAIRFIELD BUSINESS DR
A0700015000075	6880 FAIRFIELD BUSINESS DR
A0700015000076	STOCKTON RD
A0700015000079	6838 FAIRFIELD BUSINESS DR
A0700015000080	6700 FAIRFIELD BUSINESS DR
A0700015000081	6510 SOSNA DR
A0700015000083	OSBORNE DR
A0700015000085	SEWARD RD
A0700015000086	6900 FAIRFIELD BUSINESS DR
A0700015000087	6785 FAIRFIELD BUSINESS DR
A0700015000088	270 OSBORNE DR
A0700015000090	9250 SEWARD RD
A0700015000091	SEWARD RD
A0700015000092	6755 FAIRFIELD BUSINESS DR
A0700015000093	9580 SEWARD RD
A0700015000094	201 CONSTITUTION DR
A0700015000096	6725 FAIRFIELD BUSINESS DR
A0700015000097	6705 FAIRFIELD BUSINESS DR
A0700015000098	260 OSBORNE DR

A0700016000002	4175 MUHLHAUSER RD
A0700016000003	7270 DIXIE HWY
A0700016000004	7250 DIXIE HWY
A0700016000005	7300 DIXIE HWY
A0700016000006	7300 DIXIE HWY
A0700016000007	7350 DIXIE HWY
A0700016000008	7350 DIXIE HWY
A0700016000009	7350 DIXIE HWY
A0700016000011	7373 DIXIE HWY
A0700016000012	WOODRIDGE BLVD
A0700016000028	6695 DIXIE HWY
A0700016000030	6760 DIXIE HWY
A0700016000032	WOODRIDGE BLVD
A0700016000033	6687 DIXIE HWY
A0700016000034	7504 DIXIE HWY
A0700016000035	7500 DIXIE HWY
A0700016000036	DIXIE HWY
A0700016000037	7350 DIXIE HWY
A0700016000040	DIXIE HWY
A0700016000041	DIXIE HWY
A0700016000042	DIXIE HWY
A0700016000043	7350 DIXIE HWY
A0700016000044	DIXIE HWY
A0700016000049	7363 DIXIE HWY
A0700016000050	7350 DIXIE HWY
A0700016000051	7383 DIXIE HWY
A0700016000052	7393 DIXIE HWY
A0700016000053	6975 DIXIE HWY
A0700016000054	7209 DIXIE HWY
A0700016000055	7199 DIXIE HWY
A0700016000057	7341 DIXIE HWY
A0700016000058	7270 DIXIE HWY
A0700016000060	7371 DIXIE HWY C
A0700016000061	6679 DIXIE HWY
A0700016000062	5900 BOYMEL DR
A0700016000066	6975 DIXIE HWY
A0700016000067	700 COMMERCIAL DR
A0700016000070	5974 BOYMEL DR
A0700016000073	7245 DIXIE HWY
A0700016000074	5800 BOYMEL DR
A0700016000075	7285 DIXIE HWY

A0700016000078	7219 DIXIE HWY
A0700016000079	7321 DIXIE HWY
A0700016000080	7321 WOODRIDGE BLVD
A0700016000081	7255 DIXIE HWY
A0700016000082	7219 DIXIE HWY
A0700016000084	7500 DIXIE HWY
A0700016000086	7311 DIXIE HWY
A0700016000090	6701 DIXIE HWY
A0700016000094	6735 DIXIE HWY
A0700016000106	COMMERCIAL DR
A0700016000107	6641 DIXIE HWY
A0700016000108	5950 BOYMEL DR
A0700016000110	FAIRFIELD BUSINESS DR
A0700016000111	9651 SEWARD RD
A0700016000113	6900 FAIRFIELD BUSINESS DR
A0700016000114	6785 FAIRFIELD BUSINESS DR
A0700016000115	6625 DIXIE HWY
A0700016000116	7371 DIXIE HWY
A0700016000117	5957 BOYMEL DR
A0700016000118	400 COMMERCIAL DR
A0700016000122	5951 BOYMEL DR
A0700016000123	
A0700016000124	7100 DIXIE HWY
A0700016000124	
A0700016000128	DIXIE HWY
A0700016000129	5975 BOYMEL DR
A0700016000133	7042 FAIRFIELD BUSINESS DR
A0700016000134	7000 FAIRFIELD BUSINESS DR
A0700016000135	6880 FAIRFIELD BUSINESS DR
A0700016000138	6785 FAIRFIELD BUSINESS DR
A0700016000139	DIXIE HWY
A0700016000141	
A0700016000143	6755 FAIRFIELD BUSINESS DR
A0700016000151	7200 DIXIE HWY
A0700016000152	7300 DIXIE HWY
A0700016000153	5982 BOYMEL DR
A0700016000156	7350 DIXIE HWY
A0700016000157	5958 BOYMEL DR
A0700025000001	4545 DIXIE HWY
A0700025000002	4551 DIXIE HWY
A0700025000003	4551 DIXIE HWY

A0700025000004	4565 DIXIE HWY
A0700025000005	4573 DIXIE HWY
A0700025000006	4577 DIXIE HWY
A0700025000007	4597 DIXIE HWY
A0700025000008	SYMMES RD
A0700025000009	1066 SYMMES RD
A0700025000010	1058 SYMMES RD
A0700025000011	1050 SYMMES RD
A0700025000012	1040 SYMMES RD
A0700025000013	1030 SYMMES RD
A0700025000014	1020 SYMMES RD
A0700025000015	1020 SYMMES RD
A0700025000016	1020 SYMMES RD
A0700025000017	120 SYMMES RD
A0700025000018	1000 SYMMES RD
A0700027000001	1382 HICKS BLVD
A0700027000002	1382 HICKS BLVD
A0700027000012	1286 HICKS BLVD
A0700027000013	1286 HICKS BLVD
A0700027000014	1280 HICKS BLVD
A0700027000015	1260 HICKS BLVD
A0700027000016	1267 HICKS BLVD
A0700027000017	1277 HICKS BLVD
A0700027000018	1287 HICKS BLVD
A0700027000019	1295 HICKS BLVD
A0700027000020	4794 FACTORY DR
A0700027000021	4842 FACTORY DR
A0700027000022	4854 FACTORY DR
A0700027000025	4886 FACTORY DR
A0700027000026	4896 FACTORY DR
A0700027000027	4906 FACTORY DR
A0700027000028	1305 HICKS BLVD
A0700027000032	1367 HICKS BLVD
A0700027000033	1367 HICKS BLVD
A0700027000034	1367 HICKS BLVD
A0700027000035	1370 HICKS BLVD
A0700027000036	1354 HICKS BLVD
A0700027000037	1338 HICKS BLVD
A0700027000038	1320 HICKS BLVD
A0700027000039	1304 HICKS BLVD
A0700027000040	1382 HICKS BLVD

A0700027000041	1311 HICKS BLVD
A0700027000042	1319 HICKS BLVD
A0700027000043	1341 HICKS BLVD
A0700027000044	1357 VETERAN DR
A0700027000045	1369 VETERAN DR
A0700027000046	4866 FACTORY DR
A0700028000001	8731 MICHAEL LN
A0700028000002	8741 MICHAEL LN
A0700028000003	8751 MICHAEL LN
A0700028000004	8761 MICHAEL LN
A0700028000005	8781 MICHAEL LN
A0700028000006	8791 MICHAEL LN
A0700028000007	5330 DIXIE HWY
A0700028000016	5370 DIXIE HWY
A0700028000019	8750 MICHAEL LN
A0700028000020	8740 MICHAEL LN
A0700029000012	5590 DIXIE HWY
A0700029000030	5540 DIXIE HWY
A0700029000031	5540 DIXIE HWY
A0700029000042	5470 DIXIE HWY
A0700030000001	5401 DIXIE HWY
A0700030000002	5405 DIXIE HWY
A0700030000023	5415 DIXIE HWY
A0700030000023	5413 DIXIE HWY
A0700030000024	5443 DIXIE HWY
A0700030000025	5449 DIXIE HWY
A0700030000026	5467 DIXIE HWY
A0700030000030	5152 BOEHM DR
A0700030000031	5389 DIXIE HWY
A0700030000032	5389 DIXIE HWY
A0700030000033	5385 DIXIE HWY
A0700031000010	5117 DIXIE HWY
A0700031000025	5117 DIXIE HWY
A0700031000026	5141 DIXIE HWY
A0700031000027	5141 NILLES RD
A0700031000028	5102 DIXIE HWY
A0700031000029	5072 DIXIE HWY
A0700031000030	1520 STADIUM DR
A0700031000040	DIXIE HWY
A0700031000041	5161 DIXIE HWY
A0700031000042	DIXIE HWY

A0700032000002	4646 DIXIE HWY
A0700032000003	3885 SYMMES RD
A0700032000004	1131 SYMMES RD
A0700032000005	1135 SYMMES RD
A0700032000006	1145 SYMMES RD
A0700032000008	BACH LN
A0700032000009	1181 SYMMES RD
A0700032000010	1185 SYMMES RD
A0700032000011	BACH LN
A0700032000012	4730 DIXIE HWY
A0700032000013	1125 SYMMES RD
A0700032000015	4670 DIXIE HWY
A0700032000016	4670 DIXIE HWY
A0700032000017	4674 DIXIE HWY
A0700032000018	4674 DIXIE HWY
A0700032000019	4600 DIXIE HWY
A0700032000020	4696 DIXIE HWY
A0700032000021	4647 DIXIE HWY
A0700032000022	BACH LN
A0700032000023	4641 BACH LN
A0700032000024	4641 BACH LN
A0700032000025	1145 SYMMES RD
A0700032000026	4611 BACH LN
A0700032000027	4611 BACH LN
A0700032000028	110 BACHER SQ
A0700032000029	4661 BACH LN
A0700032000030	4710 DIXIE HWY
A0700032000031	102 BACH LN
A0700032000032	1165 SYMMES RD
A0700033000006	4780 HOLIDAY DR
A0700033000007	4792 HOLIDAY DR
A0700033000008	4798 HOLIDAY DR
A0700033000009	HOLIDAY DR
A0700033000010	1082 MAGIE AVE
A0700033000011	4731 DIXIE HWY
A0700033000012	4805 DIXIE HWY
A0700033000013	1141 MAGIE AVE
A0700033000014	1137 MAGIE AVE
A0700033000015	1121 MAGIE AVE
A0700033000016	1115 MAGIE AVE
A0700033000017	1105 MAGIE AVE

A0700033000018	1103 MAGIE AVE
A0700033000019	1095 MAGIE AVE
A0700033000020	1085 MAGIE AVE
A0700033000021	1144 HICKS BLVD
A0700033000022	4825 DIXIE HWY
A0700033000023	4845 DIXIE HWY
A0700033000031	4828 DIXIE HWY
A0700033000032	4820 DIXIE HWY
A0700033000033	4750 DIXIE HWY
A0700033000034	1210 HICKS BLVD
A0700033000035	1083 HICKS BLVD
A0700033000036	1148 HICKS BLVD
A0700033000037	4832 HOLIDAY DR
A0700033000038	1190 HICKS BLVD
A0700033000040	1195 HICKS BLVD
A0700033000042	1114 HICKS BLVD
A0700033000043	1120 HICKS BLVD
A0700033000044	1095 HICKS BLVD
A0700033000045	1195 HICKS BLVD
A0700033000047	4804 HOLIDAY DR
A0700033000048	4800 HOLIDAY DR
A0700033000049	4760 DIXIE HWY
A0700033000050	1096 HICKS BLVD
A0700036000047	1083 HICKS BLVD
A0700036000048	4897 WINTON RD
A0700036000049	4865 DIXIE HWY
A0700036000050	HICKS BLVD
A0700036000052	1115 HICKS BLVD 1
A0700036000053	1115 HICKS BLVD
A0700036000054	1115 HICKS BLVD
A0700036000055	1115 HICKS BLVD
A0700036000056	1115 HICKS BLVD
A0700036000057	1115 HICKS BLVD
A0700036000059	
A0700066000001	5260 GILMORE RD
A0700066000002	5266 GILMORE RD
A0700066000003	5280 GILMORE RD
A0700066000004	5292 S GILMORE RD
A0700066000005	5306 S GILMORE RD
A0700066000006	GILMORE RD
A0700071000001	6426 DIXIE HWY

A0700071000015	6540 DIXIE HWY
A0700071000016	6516 DIXIE HWY
A0700071000018	6500 DIXIE HWY
A0700071000022	6490 DIXIE HWY
A0700071000023	6486 DIXIE HWY
A0700071000024	6478 DIXIE HWY
A0700071000027	6494 DIXIE HWY
A0700071000028	6494 DIXIE HWY
A0700071000038	6526 DIXIE HWY
A0700072000004	STOCKTON RD
A0700072000005	STOCKTON RD
A0700072000006	6561 STOCKTON RD
A0700072000007	6611 STOCKTON RD
A0700072000013	9481 SEWARD RD
A0700072000014	9491 SEWARD RD
A0700072000018	9527 SEWARD RD
A0700072000019	9527 SEWARD RD
A0700072000020	9527 SEWARD RD
A0700072000024	9553 SEWARD RD
A0700072000025	9553 SEWARD RD
A0700072000026	9533 SEWARD RD
A0700072000027	
A0700072000028	
A0700072000029	
A0700085000001	DONALD DR
A0700085000002	33 DONALD DR
A0700085000003	DIXIE HWY
A0700085000004	4942 DIXIE HWY
A0700085000005	4930 DIXIE HWY
A0700085000009	1242 HICKS BLVD
A0700085000010	1226 HICKS BLVD
A0700085000011	1205 HICKS BLVD
A0700085000012	1217 HICKS BLVD
A0700085000013	1231 HICKS BLVD
A0700085000014	1245 HICKS BLVD
A0700085000015	80 DONALD DR
A0700085000016	4836 DIXIE HWY
A0700085000017	4840 DIXIE HWY
A0700085000018	4844 DIXIE HWY
A0700085000019	4850 DIXIE HWY
A0700085000020	4858 DIXIE HWY

A0700085000021	4860 DIXIE HWY
A0700085000022	4876 DIXIE HWY
A0700085000023	4890 DIXIE HWY
A0700085000024	4809 FACTORY DR
A0700085000025	4781 FACTORY DR
A0700085000026	4809 FACTORY DR
A0700085000027	78 DONALD DR
A0700085000030	4859 FACTORY DR
A0700085000031	4875 FACTORY DR
A0700085000032	4885 FACTORY DR
A0700085000033	4875 FACTORY DR
A0700085000034	4905 FACTORY DR
A0700085000035	78 DONALD DR
A0700085000036	4930 DIXIE HWY
A0700085000037	79 DONALD DR
A0700085000038	4860 DIXIE HWY
A0700085000039	79 DONALD DR
A0700085000040	4833 FACTORY DR
A0700085000041	4847 FACTORY DR
A0700085000042	4809 FACTORY DR
A0700085000043	32 DONALD DR
A0700085000044	74 DONALD DR
A0700085000045	76 DONALD DR
A0700085000046	40 ARNDT CT
A0700087000007	4614 INDUSTRY DR
A0700087000008	1485 SYMMES RD
A0700087000009	1485 SYMMES RD
A0700087000010	1485 SYMMES RD
A0700087000011	1485 SYMMES RD
A0700087000012	INDUSTRY DR
A0700087000015	4713 INDUSTRY DR
A0700087000021	4906 FACTORY DR
A0700087000022	1367 HICKS BLVD
A0700087000023	1367 HICKS BLVD
A0700087000024	1367 HICKS BLVD
A0700087000025	4916 FACTORY DR
A0700087000026	4627 INDUSTRY DR
A0700087000027	1434 VETERAN DR
A0700087000028	1396 VETERAN DR
A0700087000029	1396 VETERAN DR
A0700087000030	1383 VETERAN DR

A0700087000031	1399 VETERAN DR
A0700087000032	1409 VETERAN DR
A0700087000034	4671 INDUSTRY DR
A0700087000037	1396 VETERAN DR
A0700087000038	4926 FACTORY DR
A0700087000039	4906 FACTORY DR
A0700087000040	4896 FACTORY DR
A0700087000041	4934 FACTORY DR
A0700087000042	4650 INDUSTRY DR
A0700087000045	4980 FACTORY DR
A0700087000046	4990 FACTORY DR
A0700087000047	5000 FACTORY DR
A0700087000048	5010 FACTORY DR
A0700087000049	4690 INDUSTRY DR
A0700087000051	4896 FACTORY DR
A0700087000052	4701 INDUSTRY DR
A0700087000053	4695 INDUSTRY DR
A0700087000054	4684 INDUSTRY DR
A0700087000055	4670 INDUSTRY DR
A0700087000056	4660 INDUSTRY DR
A0700087000058	4700 INDUSTRY DR
A0700087000059	4960 FACTORY DR
A0700090000001	5852 DIXIE HWY
A0700090000002	3132 PRODUCTION DR
A0700090000003	3158 PRODUCTION DR
A0700090000004	3206 PRODUCTION DR
A0700090000005	3199 PRODUCTION DR
A0700090000006	3185 PRODUCTION DR
A0700090000007	3165 PRODUCTION DR
A0700090000008	3143 PRODUCTION DR
A0700090000009	5888 DIXIE HWY
A0700090000010	3185 PRODUCTION DR
A0700090000011	3168 PRODUCTION DR
A0700090000012	3206 PRODUCTION DR
A0700090000013	3120 PRODUCTION DR
A0700090000014	5850 DIXIE HWY
A0700090000015	PRODUCTION DR
A0700090000016	3140 PRODUCTION DR
A0700090000017	PRODUCTION DR
A0700103000001	4917 FACTORY DR
A0700103000002	4917 FACTORY DR

A0700103000003	4761 INDUSTRY DR
A0700103000004	4829 INDUSTRY DR
A0700103000005	DONALD DR
A0700103000006	167 DONALD DR
A0700103000008	191 DONALD DR
A0700103000009	115 DONALD DR
A0700103000010	4799 INDUSTRY DR
A0700103000011	135 DONALD DR
A0700103000013	155 DONALD DR
A0700103000014	155 DONALD DR
A0700103000015	120 DONALD DR
A0700103000016	110 DONALD DR
A0700103000017	4835 INDUSTRY DR
A0700103000018	140 DONALD DR
A0700103000019	130 DONALD DR
A0700103000020	DONALD DR
A0700103000021	4981 FACTORY DR
A0700103000023	4991 FACTORY DR
A0700103000024	5001 FACTORY DR
A0700103000025	5011 FACTORY DR
A0700103000026	FACTORY DR
A0700103000027	4820 INDUSTRY DR
A0700103000028	160 DONALD DR
A0700103000029	210 DONALD DR
A0700103000030	DONALD DR
A0700103000031	240 DONALD DR
A0700103000032	280 DONALD DR
A0700103000033	4780 INDUSTRY DR
A0700103000034	203 DONALD DR
A0700103000035	4750 INDUSTRY DR
A0700103000036	4777 INDUSTRY DR
A0700103000038	4760 INDUSTRY DR
A0700103000039	4770 INDUSTRY DR
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A0700108000003	5200 CAMELOT DR
A0700108000011	CAMELOT DR
A0700108000013	5251 DIXIE HWY
A0700108000016	5130 CAMELOT DR
A0700108000017	CAMELOT DR
A0700140000001	4507 DIXIE HWY
A0700140000002	4425 DIXIE HWY

A0700140000003	4425 DIXIE HWY
A0700140000014	4425 DIXIE HWY
A0700140000016	1053 SCHIRMER DR
A0700140000023	3999 DIXIE HWY
A0700140000026	4053 DIXIE HWY
A0700140000027	DIXIE HWY
A0700140000028	4101 DIXIE HWY
A0700140000029	4301 DIXIE HWY
A0700150000016	SEWARD RD
A0700150000017	8550 SEWARD RD
A0700150000024	8324 SEWARD RD
A0700150000030	8332 SEWARD RD
A0700150000031	8350 SEWARD RD
A0700150000032	8490 SEWARD RD
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A0700151000016	BYPASS 4
A0700151000019	8591 SEWARD RD
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A0700151000022	3840 PORT UNION RD
A0700151000023	8695 SEWARD RD
A0700151000026	3810 PORT UNION RD
A0700151000030	8935 SEWARD RD
A0700151000032	590 QUALITY BLVD
A0700151000037	500 QUALITY BLVD
A0700151000038	550 QUALITY BLVD
A0700151000043	8950 SEWARD RD
A0700151000045	4925 UNION CENTRE BLVD
A0700151000046	530 QUALITY BLVD
A0700151000051	620 COMMERCE CENTER DR
A0700151000053	575 QUALITY BLVD
A0700151000054	6200 UNION CENTRE BLVD
A0700151000055	8660 SEWARD RD
A0700151000057	8955 SEWARD RD
A0700151000058	8700 SEWARD RD
A0700151000059	530 QUALITY BLVD
A0700151000060	6025 UNION CENTRE BLVD
A0700151000061	8650 SEWARD RD
A0700151000065	102 IWATA DR
A0700151000071	555 QUALITY BLVD

A0700151000075	5855 UNION CENTRE BLVD
A0700151000076	8585 SEWARD RD
A0700151000079	4260 PORT UNION RD
A0700151000082	4250 PORT UNION RD
A0700151000084	COMMERCE CENTER DR
A0700151000085	625 COMMERCE CENTER DR
A0700151000087	4100 PORT UNION RD
A0700151000088	4030 PORT UNION RD
A0700151000089	8550 SEWARD RD
A0700151000093	630 COMMERCE CENTER DR
A0700164000004	6010 DIXIE HWY
A0700164000005	6010 DIXIE HWY
A0700164000006	6010 DIXIE HWY
A0700164000008	3171 CUNAGIN DR
A0700164000009	100 SECURITY DR
A0700164000010	3187 CUNAGIN DR
A0700164000011	3190 CUNAGIN DR
A0700164000014	200 SECURITY DR
A0700164000015	175 SECURITY DR
A0700164000016	3160 CUNAGIN DR
A0700164000017	3216 CUNAGIN DR
A0700164000018	5970 DIXIE HWY
A0700181000001	5980 BOYMEL DR
A0700182000001	420 DISTRIBUTION CIR
A0700182000002	2001 DDC WAY
A0700182000003	1001 DDC WAY
A0700182000006	275 NORTHPOINTE DR
A0700182000007	275 NORTHPOINTE DR
A0700182000009	375 DISTRIBUTION CIR
A0700183000001	300 DISTRIBUTION CIR
A0700183000002	375 NORTHPOINTE DR
A0700183000004	DISTRIBUTION CIR
A0700183000005	420 DISTRIBUTION CIR
A0700183000007	DISTRIBUTION DR
A0700183000008	DISTRIBUTION CIR
A0700186000006	9361 SEWARD RD
A0700187000004	9321 SEWARD RD
A0700187000005	9341 SEWARD RD
A0700187000007	9337 SEWARD RD
A0700187000009	9331 SEWARD RD
A0700188000001	7220 DIXIE HWY

A0700188000002	7220 DIXIE HWY
A0700188000003	COMMERCIAL DR
A0700188000004	275 COMMERCIAL DR
A0700188000005	425 COMMERCIAL DR
A0700188000006	300 COMMERCIAL DR
A0700188000007	200 COMMERCIAL DR
A0700188000008	100 COMMERCIAL DR
A0700188000009	100 COMMERCIAL DR
A0700188000010	375 COMMERCIAL DR
A0700188000011	325 COMMERCIAL DR
A0700188000012	275 COMMERCIAL DR
A0700192000001	3240 PRODUCTION DR
A0700192000002	3245 PRODUCTION DR
A0700192000003	3285 HOMEWARD WAY
A0700192000004	3271 HOMEWARD WAY
A0700192000005	3280 HOMEWARD WAY
A0700192000007	3215 PRODUCTION DR
A0700192000009	3289 HOMEWARD WAY
A0700192000010	3272 HOMEWARD WAY
A0700192000011	3270 HOMEWARD WAY
A0700193000001	3260 HOMEWARD WAY
A0700193000002	3230 HOMEWARD WAY
A0700193000003	3253 HOMEWARD WAY
A0700193000004	3235 HOMEWARD WAY
A0700193000005	3219 HOMEWARD WAY
A0700193000006	3379 PORT UNION RD
A0700193000007	3385 PORT UNION RD
A0700193000008	3395 PORT UNION RD
A0700193000009	3270 PROFIT DR
A0700193000010	3250 PROFIT DR
A0700193000011	3226 PROFIT DR
A0700193000014	3240 HOMEWARD WAY
A0700193000015	3263 HOMEWARD WAY
A0700193000016	3259 HOMEWARD WAY
A0700193000018	3351 PORT UNION RD
A0700193000019	3215 HOMEWARD WAY
A0700197000001	6025 DIXIE HWY
A0700197000007	3166 LIGHTHOUSE DR
A0700197000008	3152 LIGHTHOUSE DR
A0700197000009	6121 DIXIE HWY
A0700197000010	6065 DIXIE HWY

A0700197000016	6051 DIXIE HWY
A0700199000004	3765 PORT UNION RD
A0700199000005	210 OSBORNE DR
A0700199000006	290 OSBORNE DR
A0700199000007	310 OSBORNE DR
A0700199000012	3701 PORT UNION RD
A0700199000013	225 OSBORNE DR
A0700199000014	250 OSBORNE DR
A0700199000015	3721 PORT UNION RD
A0700199000016	3741 PORT UNION RD
A0700199000017	OSBORNE DR
A0700199000018	OSBORNE DR
A0700199000020	325 OSBORNE DR
A0700200000001	125 CONSTITUTION DR
A0700200000002	125 CONSTITUTION DR
A0700200000007	OSBORNE DR
A0700200000008	9217 SEWARD RD
A0700200000009	9195 SEWARD RD
A0700200000010	9201 SEWARD RD
A0700200000011	9201 SEWARD RD
A0700200000012	9175 SEWARD RD
A0700200000013	3795 PORT UNION RD
A0700200000014	3781 PORT UNION RD
A0700200000015	PORT UNION RD
A0700200000016	200 CONSTITUTION DR
A0700200000017	105 CONSTITUTION DR
A0700200000018	105 CONSTITUTION DR
A0700200000021	3765 PORT UNION RD
A0700200000023	
A0700201000004	9265 SEWARD RD
A0700201000005	SEWARD RD
A0700201000009	9243 SEWARD RD
A0700201000010	9243 SEWARD RD
A0700201000011	9233 SEWARD RD
A0700202000001	3952 MACK RD
A0700202000002	3964 MACK RD
A0700202000003	3978 MACK RD
A0700202000004	7051 DIXIE HWY
A0700202000005	7075 DIXIE HWY
A0700202000006	7121 DIXIE HWY
A0700202000007	7105 DIXIE HWY

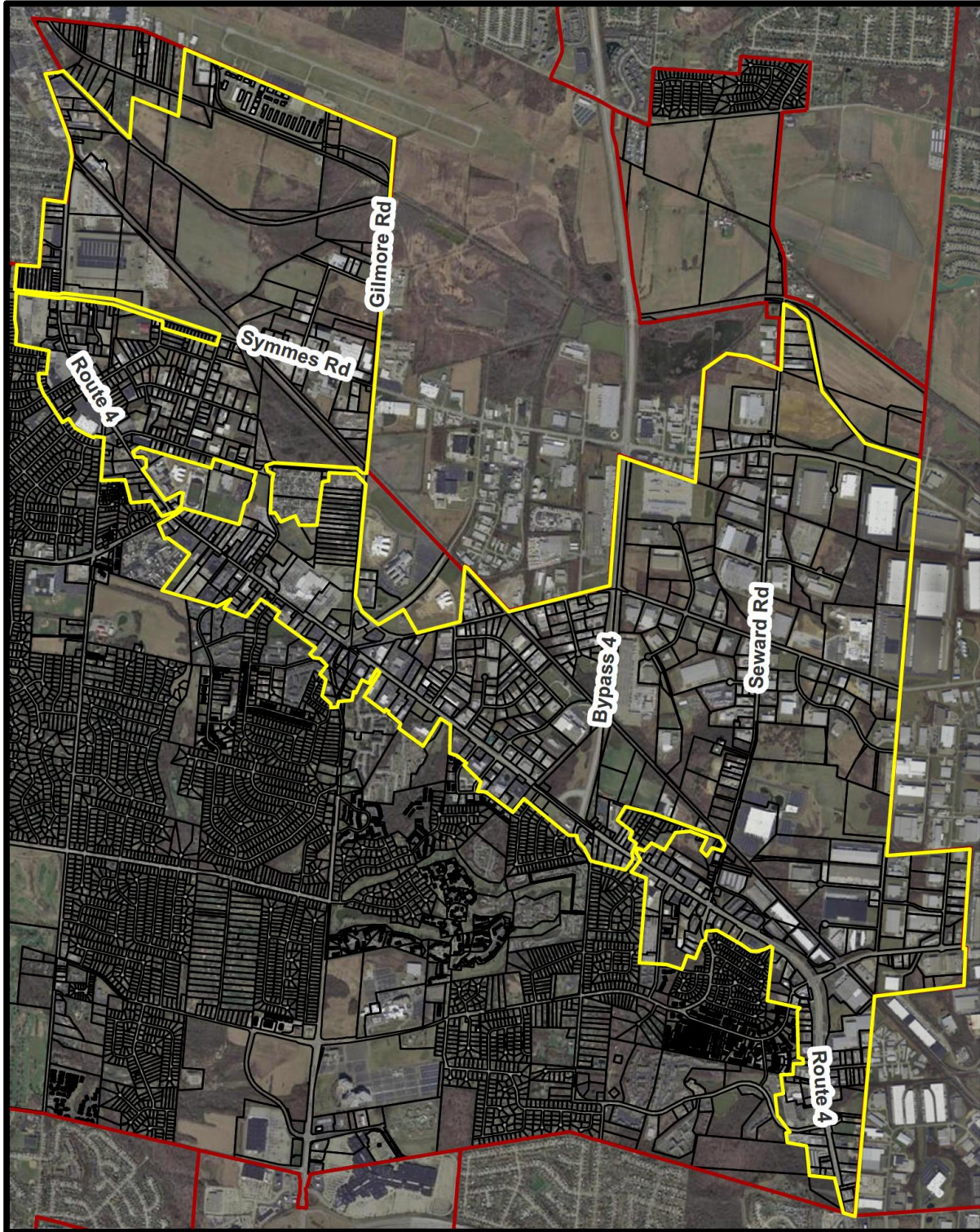
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A0700203000005	7179 DIXIE HWY
A0700203000008	7151 DIXIE HWY
A0700203000151	7121 DIXIE HWY
A0700205000013	NORTHPOINTE DR
A0700206000020	MUHLHAUSER RD
A0700206000023	NORTHPOINTE DR
A0700206000026	NORTHPOINTE DR
A0700207000001	5850 BOYMEL DR
A0700207000002	5850 BOYMEL DR
A0700207000003	5850 BOYMEL DR
A0700207000004	5850 BOYMEL DR
A0700207000005	5850 BOYMEL DR
A0700207000006	5850 BOYMEL DR
A0700207000034	6755 DIXIE HWY
A0700207000045	6765 DIXIE HWY
A0700207000046	200 OFFICE PARK DR
A0700207000047	300 OFFICE PARK DR
A0700207000048	DIXIE HWY
A0700207000049	100 OFFICE PARK DR
A0700207000050	5966 BOYMEL DR 1
A0700207000051	5966 BOYMEL DR 2
A0700207000052	5966 BOYMEL DR 3
A0700207000053	6775 DIXIE HWY
A0700207000054	
A0700207000055	
A0700207000056	
A0700207000057	6795 DIXIE HWY
A0700216000001	5515 DIXIE HWY
A0700216000002	5555 DIXIE HWY
A0700216000003	5555 DIXIE HWY
A0700222000001	8675 SEWARD RD
A0700222000002	8655 SEWARD RD
A0700222000003	8625 SEWARD RD
A0700222000004	3865 SYMMES RD

A0700222000005	3825 SYMMES RD
A0700222000006	3795 SYMMES RD
A0700222000007	3755 SYMMES RD
A0700222000008	3770 SYMMES RD
A0700222000012	3870 SYMMES RD
A0700222000013	3890 SYMMES RD
A0700222000015	3790 SYMMES RD
A0700222000016	3840 SYMMES RD
A0700223000001	3195 HOMEWARD WAY
A0700223000002	3200 HOMEWARD WAY
A0700223000003	3180 HOMEWARD WAY
A0700223000004	400 SECURITY DR
A0700223000005	575 SECURITY DR
A0700223000006	3130 HOMEWARD WAY
A0700223000007	475 SECURITY DR
A0700223000008	300 SECURITY DR
A0700223000009	250 SECURITY DR
A0700223000010	275 SECURITY DR
A0700223000011	375 SECURITY DR
A0700223000012	4005 ACME DR
A0700223000013	3080 HOMEWARD WAY
A0700223000014	4000 ACME DR
A0700223000015	3112 HOMEWARD WAY
A0700223000016	3100 HOMEWARD WAY
A0700223000017	3140 HOMEWARD WAY
A0700223000018	3120 HOMEWARD WAY
A0700227000012	4115 THUNDERBIRD LN
A0700227000014	4175 PORT UNION RD
A0700227000015	4125 PORT UNION RD
A0700227000016	4075 PORT UNION RD
A0700227000017	4150 THUNDERBIRD LN
A0700227000018	3975 PORT UNION RD
A0700227000019	4050 THUNDERBIRD LN
A0700227000020	4090 THUNDERBIRD LN
A0700227000021	4025 PORT UNION RD
A0700227000023	4120 PORT UNION
A0700227000024	4025 PORT UNION
A0700228000025	9220 SEWARD RD
A0700228000026	9190 SEWARD RD
A0700228000028	4041 THUNDERBIRD LN
A0700228000030	3905 PORT UNION RD

A0700228000033	9230 SEWARD RD
A0700228000034	4085 THUNDERBIRD LN
A0700228000035	3845 PORT UNION RD
A0700229000001	THUNDERBIRD LN
A0700229000002	4165 THUNDERBIRD LN
A0700229000003	THUNDERBIRD LN
A0700229000005	4177 THUNDERBIRD LN
A0700229000008	4141 THUNDERBIRD LN
A0700235000002	4601 DIXIE HWY
A0700235000003	DIXIE HWY
A0700235000004	4615 DIXIE HWY
A0700235000005	4669 DIXIE HWY
A0700235000007	4605 DIXIE HWY
A0700245000001	4025 ACME DR
A0700245000002	6100 DIXIE HWY
A0700245000005	5005 ACME DR
A0700245000006	5000 ACME DR
A0700245000007	4080 ACME DR
A0700245000008	4060 ACME DR
A0700245000009	3075 HOMEWARD WAY
A0700245000010	3115 HOMEWARD WAY
A0700245000011	6120 DIXIE HWY
A0700245000012	6130 DIXIE HWY
A0700245000015	3095 HOMEWARD WAY
A0700251000001	WHITMORE LN
A0700251000002	WHITMORE LN
M5500198000001	4211 MUHLHAUSER RD
M5500198000002	4221 MUHLHAUSER RD
M5500198000003	4221 MUHLHAUSER RD
M5500198000007	4235 MUHLHAUSER RD
M5500198000008	4293 MUHLHAUSER RD
M5500198000009	MUHLHAUSER RD
M5500198000010	MUHLHAUSER RD
M5500198000011	4325 MUHLHAUSER RD
M5500198000012	MUHLHAUSER RD
M5500198000015	MUHLHAUSER RD
M5500198000016	MUHLHAUSER RD
M5500205000001	9461 LESAIN DR
M5500205000004	9390 LESAIN DR
M5500205000007	9470 LESAIN DR
M5500205000010	9401 LESAIN DR

M5500205000012	9400 LESAINT DR
M5500205000014	320 NORTHPOINTE DR
M5500205000014	320 NORTHPOINTE DR
M5500206000002	4350 MUHLHAUSER RD
M5500206000003	4300 MUHLHAUSER RD
M5500206000004	9575 LESAINT DR
M5500206000008	9530 LESAINT DR
M5500206000014	4250 MUHLHAUSER RD
M5500206000015	9500 LESAINT DR
M5500206000016	9520 LESAINT DR
M5500206000018	LESAINT DR
M5500206000021	4400 MUHLHAUSER RD
M5500206000022	4430 MUHLHAUSER RD
M5500206000024	200 NORTHPOINTE DR
M5500206000025	280 NORTHPOINTE DR
M5500206000027	9545 LESAINT DR
M5500206000028	LESAINT DR
M5500206000029	LESAINT DR
M5500206000030	9560 LESAINT DR

NORTHEAST AREA TIF DISTRICT



Attachment: Northeast Area 40B TIF Ordinance 10.29.20 [Revision 1] (1656 : Northeast Area TIF District)

EXHIBIT B to TIF Ordinance

DESCRIPTION OF THE PUBLIC INFRASTRUCTURE IMPROVEMENTS

The Public Infrastructure Improvements consist of any “public infrastructure improvement” defined under RC 5709.40(A)(8) and that directly benefits the Parcels as determined by the City and specifically include, but are not limited to, any of the following improvements by one or more of the Companies, the City, or one or more other Owners that will directly benefit the Parcels and all related costs of those permanent improvements:

(A) Acquisition of land; extension and construction of electric utility infrastructure necessary to provide electric service on the Property; construction of a water tower and/or reservoir or other project to improve the water delivery system of the City; street lighting; sidewalks and/or bike paths; acquisition of land for park purposes; acquisition and installation of equipment in parks; construction of other park improvements; acquisition of land for rights of way; construction of other roads and all related appurtenances; traffic signs and signals; engineering and other professional services secured in connection with the Public Infrastructure Improvements including legal, planning, citizen participation, environmental studies and remediation; streetscape and other improvements including, but not limited to, grading, draining, curbing, paving, resurfacing, constructing or reconstructing storm sewers, sanitary sewers, water mains, sidewalks, driveway approaches and aprons, public parking spaces and structures; electrical lighting; removal and placement of overhead utilities underground; installation of the desired conduit; environmental remediation; demolition; traffic control devices, including traffic lights, signs and other markings; installing public benches, seating areas and trash receptacles; planting trees, shrubbery and other landscaping materials, together with all other necessary and appropriate appurtenances;

(B) Construction of road improvements on Seward Road, which may include, but is not necessarily limited to, new road construction, the construction of a turn lane, road widening, and the addition of a traffic signal at or near the Mercantile-Seward Road Intersection, all as reasonably agreed upon by the City and the Company to ensure that the design and specification standards are appropriate for the expected use; and

(C) Reconstruction of Northpointe Drive from the southeast corner of the Project Site (as defined in a draft TIF Agreement on file with the City pertaining to a portion of the Companies’ Parcels) to Distribution Circle within the public right of way, which may include, but is not necessarily limited to, new road construction, road widening, improved road pavement, storm sewer installation, and the construction of a rail crossing, all as reasonably agreed upon by the City and the Company to ensure that the design and specification standards are appropriate for the expected use.



City Council Ordinance
Regular Meeting - November 9, 2020

Submitted by: Nathaniel Kaelin,
 Submitting Department: Development Services

Subject:

South Town Center TIF District

Legislation Title:

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.

Background/Synopsis: Approval of this ordinance would create a new Tax Increment Financing (TIF) District to be known as the "South Town Center TIF District." The boundaries include non-residential properties on both sides of the Pleasant Avenue corridor between John Gray Road and Nilles Road, including the southern two quadrants of the town center area. The district is approximately 220 acres in size. The city previously created the North Town Center TIF District, encompassing the two quadrants of the town center north of Nilles Road.

TIF Districts are a defined geographic area in which future increases in property tax revenues are collected and used to pay for public improvements that support and encourage new development, redevelopment, and private investment in that area. When a TIF District is created, the County Auditor calculates the total tax valuation of each property in the district. This is known as the "base value." Any increase in taxable value above the base value, which is usually the result of property improvements (e.g. building renovation or new construction) or general appreciation, is referred to as "incremental value." This incremental value is taxed in the same manner and rates as the base value, but rather than being distributed to the same taxing entity accounts, the revenues are deposited into a TIF fund. These TIF funds can then be used to pay for public improvements within the district. The ordinance was written to hold local school districts harmless, meaning that Fairfield City Schools and Butler Tech will continue to receive the same amount of revenue as each would receive without the creation of a TIF District.

The city seeks to create a funding source to assist new development and redevelopment within the

town center area and in the south Pleasant Avenue corridor, an important gateway into the city from Hamilton County and I-275. Long-term public improvements could include streetscaping, roadway improvements, and the acquisition and demolition of obsolete or blighted properties to facilitate new development.

Approval of the ordinance would establish the TIF District for a 30 year term. This includes exempting 100% of improvements of properties within the district from taxation and requiring service payments in lieu of the exempted property taxes. Fairfield City Schools and Butler Tech will be compensated from the service payments. The ordinance also establishes a TIF fund to receive service payment collected within the TIF District.

Financial Impact: Creation of the proposed TIF District will create a long-term funding source to encourage development and redevelopment in the South Town Center area. Although property taxes from improvements will be redirected into the TIF fund, the city and all other local government entities receiving funding through property tax will continue to receive the same amount of property taxes based on the base value of properties within the TIF District. The long-term development and redevelopment of the TIF District area should also benefit future income and property tax revenues and job creation within the city.

Emergency Provision Explanation: Emergency approval of the ordinance is requested to ensure that the South Town TIF District is established and that required county and state filings are complete in time to benefit from any property value changes resulting from the 2020 property value reappraisal and update currently underway by the County Auditor.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

Yes

Attachments:

1. South Town Center 40B TIF Ordinance

ORDINANCE NO. 2020- ____

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.

WHEREAS, Sections 5709.40 through 5709.43 of the Ohio Revised Code (collectively, the “TIF Statutes”) authorize the legislative authority of a municipal corporation, by ordinance, to declare the improvements to certain parcels of real property located within the municipal corporation to be a public purpose and exempt from real property taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of such service payments to applicable school districts, establish a municipal public improvement tax increment equivalent fund for the deposit of the remainder of such service payments and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels; and

WHEREAS, the real property described in Exhibit A hereto and incorporated herein by reference (the “Property”) is located in the State of Ohio (the “State”), County of Butler (the “County”) and the City of Fairfield (the “City”), with each parcel of the Property referred to herein as a “Parcel” and collectively as the “Parcels” (whether as presently appearing on the County tax duplicates or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interest of the City to exempt from taxation one hundred percent (100%) of the Improvement (as defined in Section 2 of this Ordinance) to each Parcel as permitted and provided in Section 5709.40(B) of the Ohio Revised Code for up to thirty (30) years and to simultaneously direct and require the current and future owner(s) of each Parcel (each such owner individually, an “Owner,” and collectively, the “Owners”) to make annual Service Payments (as defined in Section 3 of this Ordinance) in lieu of real property tax payments, in the same amount as they would have made real property tax payments except for the exemption provided by this Ordinance; provided that the tax increment financing (“TIF”) exemption and the obligation to make Service Payments are subject and

subordinate to any tax exemption applicable to the Improvement pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code; and

WHEREAS, the City has determined that a portion of the Service Payments shall be paid directly to the School Districts (defined herein) pursuant to Section 5709.42 of the Ohio Revised Code in an amount equal to the real property taxes that the School Districts would have been paid if the Improvement to each Parcel located within the School Districts had not been exempted from real property taxation pursuant to this Ordinance; and

WHEREAS, the Parcels are located in the Fairfield City School District (the “Fairfield School District”), and notice of this proposed Ordinance has been delivered to the Board of Education of the Fairfield School District and the Board of Education of Butler Tech (“Butler Tech,” or together with the Fairfield School District, the “School Districts”) in accordance with and within the time periods prescribed in Sections 5709.40(D) and 5709.83 of the Ohio Revised Code; and

WHEREAS, pursuant to Section 5709.43(A) of the Ohio Revised Code, this Council has determined to establish a municipal public improvement tax increment equivalent fund in which there shall be deposited the remaining Service Payments (*i.e.*, those Service Payments not paid directly to the School Districts) that are distributed to the City as provided in this Ordinance; and

WHEREAS, this Council has determined to designate the public infrastructure improvements described in Exhibit B attached hereto (the “Public Infrastructure Improvements”) as Public Infrastructure Improvements to be made by the City or Owners that directly benefit, or that once made will directly benefit, the Parcels; and

WHEREAS, an emergency exists in the usual daily operations of the City in that it is immediately necessary to approve this Ordinance 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 immediately;

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FAIRFIELD, OHIO THAT:

SECTION 1. The Public Infrastructure Improvements described in Exhibit B attached hereto are hereby designated as public infrastructure improvements that directly benefit, or once made, will directly benefit, the Property.

SECTION 2. Pursuant to and in accordance with the provisions of Section 5709.40(B) of the Ohio Revised Code, this Council hereby finds and determines that one hundred percent (100%) of the increase in assessed value of each Parcel subsequent to the effective date of this Ordinance (which increase in assessed value is hereinafter referred to as the “Improvement,” as defined in Section 5709.40(A) of the Ohio Revised Code) is hereby declared to be a public purpose and shall be exempt from real property taxation for a period commencing with tax year 2021 (for which the tax lien date is January 1, 2021 and for which taxes are payable in 2022) and ending for each such Parcel the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance.

The real property tax exemptions granted pursuant to this Section 2 and the payment obligations established pursuant to Section 3 of this Ordinance shall be subject and subordinate to any tax exemption applicable to the Improvement pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code, including any Community Reinvestment Area exemptions.

SECTION 3. Subject to any tax exemption applicable to the Improvement pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code and pursuant to Section 5709.42 of the Ohio Revised Code, this Council hereby directs and requires the Owner of each Parcel to make annual payments in lieu of taxes to the Butler County Treasurer (the “County Treasurer”) on or before the final dates for payment of real property taxes. Each such payment (including interest and penalties) shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvement if it were not exempt from taxation (the payments in lieu of tax, including any penalties and interest, are referred to as the “Service Payments”). The County Treasurer shall remit all Service Payments to the City for deposit in the City of Fairfield South Town Center Public Improvement Tax Increment Equivalent Fund (the “TIF Fund”) established in Section 4 hereof that are not required to be distributed to the Fairfield School District and the Butler Tech pursuant to Section 5. This Council hereby authorizes the City Manager, or other appropriate officers of the City to provide such information and certifications and execute and deliver, or accept delivery of, such instruments as are necessary and incidental to collect those Service Payments and to make such arrangements as are necessary and proper for payment of the Service Payments. Any late payments shall be subject to

penalty and bear interest at the then-current rate established under Sections 323.121 and 5703.47 of the Ohio Revised Code, as may be amended from time to time, or any successor provisions thereto, as the same may be amended from time to time. The Service Payments shall be allocated and deposited in accordance with Section 4 and Section 5 of this Ordinance.

No Owner shall be required for any tax year to both pay Service Payments with respect to an Improvement and reimburse local taxing authorities for the amount of real property taxes that would have been payable to local taxing authorities had the Improvement not been exempted from taxation pursuant to this Ordinance.

SECTION 4. This Council hereby establishes, pursuant to and in accordance with the provisions of Section 5709.43 of the Ohio Revised Code, the TIF Fund, into which shall be deposited all of the Service Payments distributed to the City with respect to the Improvement to the Property by or on behalf of the County Treasurer, as provided in Section 5709.42 of the Ohio Revised Code. The TIF Fund shall be maintained in the custody of the City and shall receive the distributions to be made to the City pursuant to Section 5 of this Ordinance. Those Service Payments received by the City with respect to the Parcels and deposited in the TIF Fund pursuant to Sections 5709.42 and 5709.43 of the Ohio Revised Code are hereby appropriated and shall be used solely for the purposes authorized in the TIF Statutes and this Ordinance, including but not limited to (a) if the County Treasurer does not proceed in accordance with Section 5, to make the payments set forth in Section 5 to the Fairfield School District and Butler Tech, (b) paying all reasonable, ordinary and customary costs of undertaking the Public Infrastructure Improvements, (c) as security for and to pay the costs of issuance and interest on and principal of any bonds or notes issued in order to finance the Public Infrastructure Improvements, (d) paying all costs enumerated in Section 133.15(B) of the Ohio Revised Code, and (e) to the City to be utilized at its discretion for any purpose permitted by the TIF Statutes and applicable law. The TIF Fund shall remain in existence so long as the Service Payments are collected and used for the aforesaid purposes, after which time such TIF Fund shall be dissolved and any surplus funds remaining therein transferred to the City's general fund, all in accordance with Section 5709.43 of the Ohio Revised Code.

SECTION 5. Pursuant to the TIF Statutes, the County Treasurer is requested to distribute the Service Payments as follows:

- (i) to the Fairfield School District, an amount equal to the amount that the Fairfield School District would otherwise have received as real property tax payments derived from the Improvement to the Parcels located within the Fairfield School District if the Improvement had not been exempt from taxation pursuant to this Ordinance; and

(ii) to Butler Tech, an amount equal to the amount that Butler Tech would otherwise have received as real property tax payments derived from the Improvement to the Parcels located within Butler Tech if the Improvement had not been exempt from taxation pursuant to this Ordinance; and

(iii) to the City, all remaining amounts for further deposit into the TIF Fund.

All distributions required under this Section 5 are requested to be made at the same time and in the same manner as real property tax distributions.

SECTION 6. This Council hereby designates the Public Infrastructure Improvements described in Exhibit B attached hereto, and any other public infrastructure improvements hereafter designated by ordinance as Public Infrastructure Improvements, as 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.

SECTION 7. This Council hereby authorizes the City Manager or other appropriate officers of the City to take such actions as are necessary or appropriate to implement the transactions contemplated by this Ordinance, including the filing of one or more applications for exemption and any related forms in accordance with Section 5709.911 of the Ohio Revised Code.

SECTION 8. Pursuant to Section 5709.40(I) of the Ohio Revised Code, the City Manager is hereby directed to deliver a copy of this Ordinance to the Ohio Development Services Agency within fifteen (15) days after its effective date. Further, on or before March 31 of each year the property tax exemption remains in effect, the City Manager or other authorized officer of the City shall prepare and submit to the Director of the Ohio Development Services Agency the status report required under Section 5709.40(I) of the Ohio Revised Code.

SECTION 9. The City's Tax Incentive Review Council (the "TIRC") shall review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other matters as may properly come before the TIRC, all in accordance with Section 5709.85 of the Ohio Revised Code.

SECTION 10. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any decision making bodies of the City that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements.

SECTION 11. This Ordinance is hereby declared to be an emergency measure for the urgent benefit and protection of the City and its inhabitants in that it is immediately necessary to approve this Ordinance 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 Ordinance shall take effect immediately upon its passage.

CITY COUNCIL FOR THE CITY OF FAIRFIELD, OHIO

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

Approved as to content and form this _____ day of _____, 2020:

John Clemmons, Law Director

EXHIBIT A to TIF Ordinance

DESCRIPTION OF THE PROPERTY TO BE INCLUDED IN TIF ESTABLISHED BY ORDINANCE NO. 2020-_____.

All of the Property described and depicted on the pages that follow which, at the effective date of adoption of this Ordinance, is located within the City of Fairfield, Butler County, Ohio and is understood to be designated as of the effective date of this Ordinance by the parcel numbers set forth below; provided, however, in accordance with Section 5709.40(B) of the Ohio Revised Code, the Property does not include any Parcel used or to be used for residential purposes for as long as that Parcel is used or to be used for residential purposes:

South Town Center TIF Parcels

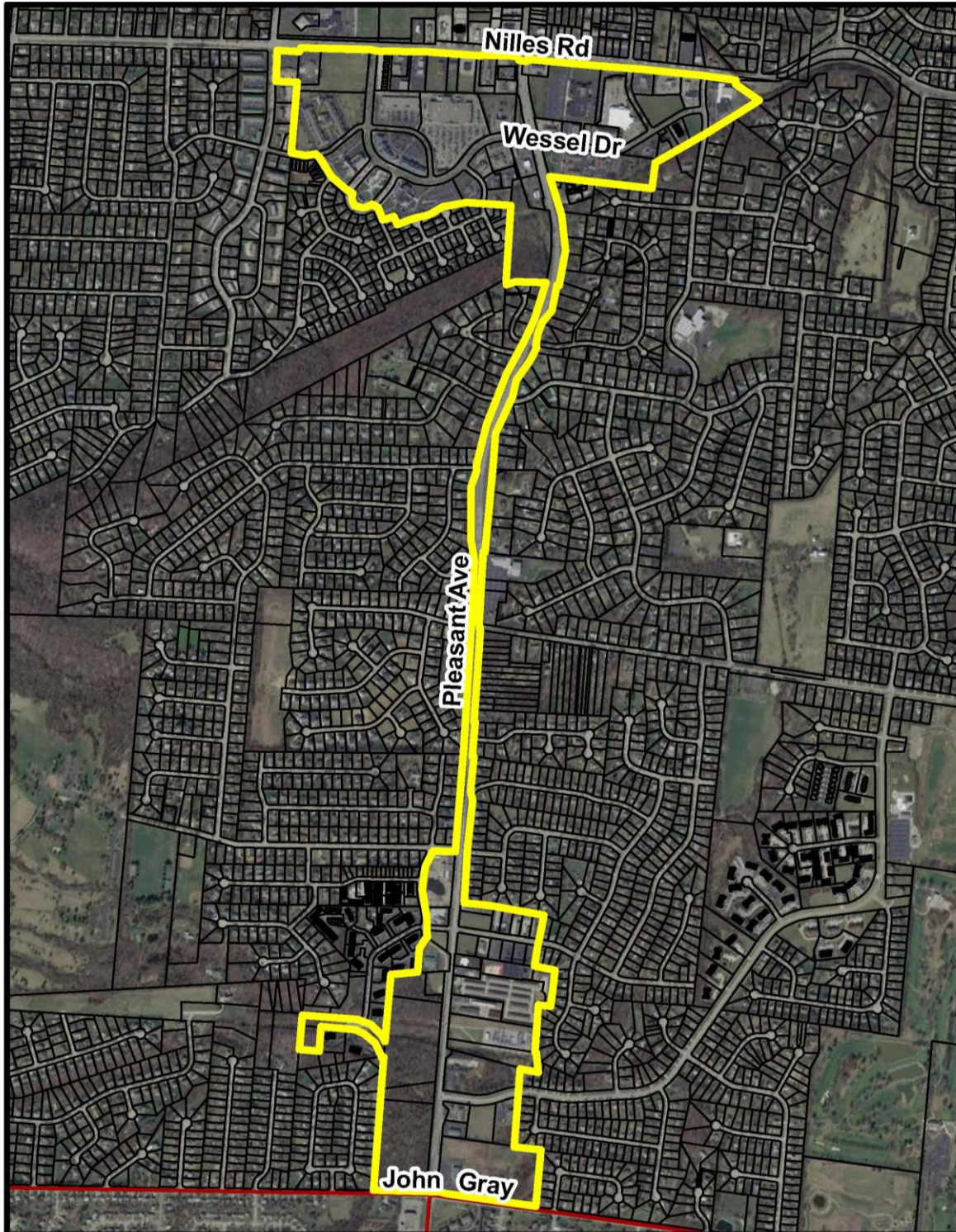
<u>Parcel No.</u>	<u>Location</u>
A0700011000001	RIVER RD
A0700011000020	511 NILLES RD
A0700011000027	5225 PLEASANT AVE
A0700011000032	527 NILLES RD
A0700011000037	375 NILLES RD
A0700011000038	PLEASANT AVE
A0700011000039	580 WESSEL DR
A0700011000040	1460 CORYDALE DR
A0700012000011	600 WESSEL DR
A0700012000017	5380 PLEASANT AVE
A0700012000022	5214 PLEASANT AVE
A0700012000040	5350 PLEASANT AVE
A0700012000041	VONDERHAAR CT
A0700012000043	5230 PLEASANT AVE
A0700012000044	5300 PLEASANT AVE
A0700012000069	NILLES RD
A0700012000070	NILLES RD
A0700012000072	721 WESSEL DR
A0700012000075	5380 PLEASANT AVE
A0700012000078	700 WESSEL DR
A0700012000081	NILLES RD
A0700012000083	NILLES RD
A0700012000084	NILLES RD
A0700012000091	PLEASANT AVE

A0700012000094	5331 PLEASANT AVE
A0700012000095	PLEASANT AVE
A0700012000098	5333 PLEASANT AVE
A0700019000011	6370 PLEASANT AVE
A0700019000014	6130 PLEASANT AVE
A0700019000015	6130 PLEASANT AVE
A0700019000028	6120 PLEASANT AVE
A0700019000030	6120 PLEASANT AVE
A0700019000033	PLEASANT AVE
A0700019000034	PLEASANT AVE
A0700019000035	6200 PLEASANT AVE
A0700019000039	1745 AUGUSTA BLVD
A0700019000051	6140 PLEASANT AVE
A0700019000052	6330 PLEASANT AVE
A0700019000053	6340 PLEASANT AVE
A0700019000054	1765 AUGUSTA BLVD
A0700019000064	6128 PLEASANT AVE
A0700019000065	PLEASANT AVE
A0700020000012	6130 AMBASSADOR DR
A0700020000013	6283 PLEASANT AVE
A0700020000014	6283 PLEASANT AVE
A0700020000015	6283 PLEASANT AVE
A0700020000026	AUGUSTA BLVD
A0700020000033	6061 PLEASANT AVE
A0700020000037	6124 AMBASSADOR DR
A0700099000063	311 NILLES RD
A0700104000001	785 NILLES RD
A0700106000003	769 WESSEL DR
A0700106000004	765 NILLES RD
A0700106000018	741 WESSEL DR
A0700106000020	5380 PLEASANT AVE 1A
A0700106000021	5380 PLEASANT AVE 1B
A0700106000022	5380 PLEASANT AVE 3A
A0700106000023	5380 PLEASANT AVE 3B
A0700106000024	759 WESSEL 1
A0700106000025	759 WESSEL 2
A0700106000026	759 WESSEL 3
A0700106000027	759 WESSEL 4-A
A0700106000028	759 WESSEL 5

A0700106000029	759 WESSEL 6
A0700106000030	759 WESSEL 7
A0700106000031	759 WESSEL 8
A0700106000032	741 WESSEL DR
A0700106000033	5380 PLEASANT AVE 4A
A0700106000034	5380 PLEASANT AVE 4B
A0700106000035	5380 PLEASANT AVE 4C
A0700106000036	5380 PLEASANT AVE 4D
A0700106000037	759 WESSEL 4-B
A0700106000038	730 WESSEL DR
A0700106000039	640 WESSEL DR
A0700106000040	SANDY LN
A0700106000041	725 NILLES RD
A0700106000042	745 NILLES RD
A0700106000044	WESSEL DR
A0700106000045	WESSEL DR
A0700122000035	1784 HAPPY VALLEY DR
A0700122000036	1778 HAPPY VALLEY DR
A0700122000037	1768 HAPPY VALLEY DR
A0700122000038	1748 HAPPY VALLEY DR
A0700122000039	1748 HAPPY VALLEY DR
A0700122000040	6078 PLEASANT AVE
A0700122000041	6080 PLEASANT AVE
A0700122000042	6106 PLEASANT AVE
A0700122000043	1729 HAPPY VALLEY DR
A0700122000044	HAPPY VALLEY DR
A0700122000045	1765 HAPPY VALLEY DR
A0700122000046	HAPPY VALLEY DR
A0700122000047	HAPPY VALLEY DR
A0700162000001	5211 PLEASANT AVE
A0700162000002	563 NILLES RD
A0700162000003	543 NILLES RD
A0700162000004	5245 PLEASANT AVE
A0700162000008	NILLES RD
A0700168000002	479 NILLES RD
A0700168000003	495 NILLES RD
A0700168000004	447 NILLES RD 10
A0700168000005	447 NILLES RD 11
A0700168000007	447 NILLES RD 13

A0700168000008	447 NILLES RD 1
A0700168000009	447 NILLES RD 2
A0700168000010	447 NILLES RD 3
A0700168000011	447 NILLES RD 4
A0700168000012	447 NILLES RD 12
A0700168000013	447 NILLES RD 6
A0700168000014	477 NILLES RD 7
A0700168000015	447 NILLES RD 8
A0700168000016	447 NILLES RD 9
A0700168000017	465 NILLES RD
A0700168000018	WESSEL DR
A0700217000001	1675 GELHOT DR
A0700217000002	1680 GELHOT DR
A0700248000001	1485 CORYDALE DR
A0700248000003	563 WESSEL DR
A0700248000008	301 WESSEL DR
A0700248000010	950 DEIS DR
A0700248000013	560 WESSEL DR
A0700248000014	675 DEIS DR
A0700248000015	500 WESSEL DR
A0700248000016	555 WESSEL DR
A0700248000017	945 DEIS DR
A0700248000019	411 WESSEL DR
A0700248000020	935 DEIS DR
A0700248000021	925 DEIS DR

SOUTH TOWN CENTER TIF DISTRICT



Attachment: South Town Center 40B TIF Ordinance [Revision 1] (1654 : South Town Center TIF District)

EXHIBIT B to TIF Ordinance

DESCRIPTION OF THE PUBLIC INFRASTRUCTURE IMPROVEMENTS

The Public Infrastructure Improvements consist of any “public infrastructure improvement” defined under RC 5709.40(A)(8) and that directly benefits the Parcels as determined by the City and specifically include, but are not limited to, any of the following improvements that will directly benefit the Parcels and all related costs of those permanent improvements:

Acquisition of land; extension and construction of electric utility infrastructure necessary to provide electric service on the Property; construction of a water tower and/or reservoir or other project to improve the water delivery system of the City; street lighting; sidewalks and/or bike paths; acquisition of land for park purposes; acquisition and installation of equipment in parks; construction of other park improvements; acquisition of land for rights of way; construction of other roads and all related appurtenances; traffic signs and signals; engineering and other professional services secured in connection with the Public Infrastructure Improvements including legal, planning, citizen participation, environmental studies and remediation; streetscape and other improvements including, but not limited to, grading, draining, curbing, paving, resurfacing, constructing or reconstructing storm sewers, sanitary sewers, water mains, sidewalks, driveway approaches and aprons, public parking spaces and structures; electrical lighting; removal and placement of overhead utilities underground; installation of the desired conduit; environmental remediation; demolition; traffic control devices, including traffic lights, signs and other markings; installing public benches, seating areas and trash receptacles; planting trees, shrubbery and other landscaping materials, together with all other necessary and appropriate appurtenances.



City Council Ordinance
Regular Meeting - November 9, 2020

Submitted by: Nathaniel Kaelin,
 Submitting Department: Development Services

Subject:

Ordinance Authorizing the City Manager to Execute TIF Agreements

Legislation Title:

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.

Background/Synopsis:

Ambrose Property Group, a real estate development firm based in Indianapolis, Indiana, is actively developing a major new speculative industrial park on a 137 +/- acre site at 9450 Seward Road. Known as Fairfield Commerce Park, the project will include the construction of multiple new buildings and the remodeling of the main portion of the existing office building. Two industrial buildings are currently under construction along the Seward Road frontage.

During development of plans for the site, Ambrose and the city identified necessary public and private infrastructure needed to support the new development. Additional infrastructure is necessary to fully utilize the site by developing additional buildings on the rear portion of the property. Ambrose intends to extend private utilities and roadways into the site at their expense. This includes extending Mercantile Drive, a private street, to the southeast corner of the property to meet existing public right-of-way at Northpoint Drive. Ambrose proposes to complete two public improvements to serve Mercantile Drive and the increased auto and truck traffic into the site:

- 1) Installation of a turn lane and related widening on Seward Road at Mercantile Drive
- 2) Reconstruction of Northpointe Drive from the southeast corner of the site to Distribution Circle

Ambrose has requested financial assistance to complete these improvements and maintain competitive lease rates for prospective tenants. As these improvements will be completed within the public right-of-way and will serve a benefit to the city's transportation system and other businesses and employees in the area, city staff determined the improvements to be appropriate for reimbursement from Tax Increment Financing (TIF) revenues collected from the site and within the proposed Northeast Area TIF District.

Approval of the ordinance would authorize the City Manager to enter into four agreements with Ambrose-related entities, which will own portions of the project site. These agreements provide for

the city to reimburse 50% of the costs of the completed improvements up to \$500,000. The city will reimburse the Ambrose entities as funds are received into the Northeast Area TIF District fund. Any additional TIF revenues resulting from construction of Fairfield Commerce Park could be used for other development and redevelopment initiatives in the Northeast Area TIF District.

Financial Impact: Ambrose Property Group plans to construct and remodel multiple warehouse and manufacturing buildings at 9450 Seward Road, increasing income and property tax revenue and creating new jobs for the city. These agreements commit the city to making reimbursements for public infrastructure improvements made by Ambrose-related entities from the Northeast Area TIF District fund.

Emergency Provision Explanation: Emergency approval of the ordinance is requested to ensure the developer can proceed with their aggressive development schedule and advance development of the rear portion of the property, resulting in earlier job creation for the city.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

Yes

Attachments:

1. Ordinance Approving TIF Agreements_Ambrose-Fairfield 10.28.20
2. Building I TIF Agreement - Ambrose-Fairfield
3. Building II TIF Agreement - Ambrose-Fairfield
4. Land Site TIF Agreement - Ambrose-Fairfield
5. Office TIF Agreement - Ambrose-Fairfield

ORDINANCE NO. 2020- ____**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.**

WHEREAS, Sections 5709.40 through 5709.43 of the Ohio Revised Code (collectively, the “TIF Statutes”) authorize the legislative authority of a municipal corporation, by ordinance, to declare the improvements to certain parcels of real property located within the municipal corporation to be a public purpose and exempt from real property taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of such service payments to applicable school districts, establish a municipal public improvement tax increment equivalent fund for the deposit of the remainder of such service payments and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels; and

WHEREAS, through Ordinance No. _____ (the “TIF Ordinance”) this Council has identified certain real property located in the State of Ohio (the “State”), County of Butler (the “County”) and the City of Fairfield (the “City”) and identified on Exhibit A to the TIF Ordinance (the “Property”) to be subject to certain TIF Exemptions, as defined in the TIF Ordinance, with each parcel of the Property referred to as a “Parcel” and collectively as the “Parcels” (whether as presently appearing on the County tax duplicates or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, this Council has determined through the TIF Ordinance that it is necessary and appropriate and in the best interest of the City to exempt from taxation one hundred percent (100%) of the Improvement (as defined in Section 2 of the TIF Ordinance) to each Parcel as permitted and provided in Section 5709.40(B) of the Ohio Revised Code for up to thirty (30) years and to simultaneously direct and require the current and future owner(s) of each Parcel (each such owner individually, an “Owner,” and collectively, the “Owners”) to make annual Service Payments (as defined in Section 3 of the TIF Ordinance) in lieu of real property tax payments, in the same amount as they would have made real property tax payments except for the exemption provided by this Ordinance; provided that the tax increment financing (“TIF”) exemption and the obligation to make Service Payments are subject and subordinate to any tax exemption applicable to the Improvement pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code; and

WHEREAS, the Parcels are located in the Fairfield City School District (the “Fairfield School District”) or the Lakota Local School District (“Lakota School District”), and notice of the TIF Ordinance has been delivered to the Board of Education of the Fairfield School District, the Board of Education of the Lakota School District, and the Board of Education of Butler Tech (“Butler Tech,” or together with the Fairfield

School District and the Lakota School District, the “School Districts”) in accordance with and within the time periods prescribed in Sections 5709.40(D) and 5709.83 of the Ohio Revised Code; and

WHEREAS, this Council designated the public infrastructure improvements described in Exhibit B to the TIF Ordinance (the “Public Infrastructure Improvements”) as Public Infrastructure Improvements made, to be made or in the process of being made by one or more of the Companies (defined below), the City or other Owners that directly benefit, or that once made will directly benefit, the Parcels; and

WHEREAS, AOZI-FAIRFIELD LAND, LLC, AOZI-FAIRFIELD OFFICE, LLC, AOZI – FAIRFIELD BUILDING I, LLC, and AOZI – FAIRFIELD BUILDING II, LLC are each current or expected future Owners of certain Parcels (collectively, the “Companies’ Parcels, which are described and identified as the “Companies’ Parcels” on Exhibit A; and

WHEREAS, this Council has determined to provide for the execution and delivery of (i) a Tax Increment Financing Agreement with AOZI-FAIRFIELD LAND, LLC (the “Land Site TIF Agreement”), (ii) a Tax Increment Financing Agreement with AOZI-FAIRFIELD OFFICE, LLC (the “Office Site TIF Agreement”), (iii) a Tax Increment Financing Agreement with AOZI – FAIRFIELD BUILDING I, LLC (the “Building I TIF Agreement”), and (iv) a Tax Increment Financing Agreement with AOZI – FAIRFIELD BUILDING II, LLC (the “Building II TIF Agreement”), or collectively with the Land Site TIF Agreement, the Office Site TIF Agreement and Building I TIF Agreement, the “TIF Agreements”); and

WHEREAS, pursuant to the TIF Ordinance and in accordance with the provisions of Section 5709.40(B) of the Ohio Revised Code, this Council granted certain TIF Exemptions to the Parcels, including those Parcels subject to the TIF Agreements (i.e., the “Companies’ Parcels”); and

WHEREAS, an emergency exists in the usual daily operations of the City in that it is immediately necessary to approve this Ordinance 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 immediately;

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FAIRFIELD, OHIO THAT:

SECTION 1. This Council, in consideration of the covenants set forth in the TIF Agreements in the form on file with the City Law Director, hereby approves the TIF Agreements and authorizes the City Manager to execute and deliver (i) the TIF Agreement with AOZI-FAIRFIELD OFFICE, LLC for the portion of the Companies' Parcels to be owned by it after portions of the Companies' Parcels are conveyed to AOZI – FAIRFIELD BUILDING I, LLC AND AOZI – FAIRFIELD BUILDING II, LLC (ii) the TIF Agreement with AOZI-FAIRFIELD LAND, LLC for the portion of the Companies' Parcels to be owned by it after portions of the Companies' Parcels are conveyed to AOZI – FAIRFIELD BUILDING I, LLC AND AOZI – FAIRFIELD BUILDING II, LLC, (iii) the TIF Agreement with AOZI – FAIRFIELD BUILDING I, LLC for the portion of the Companies' Parcels to be owned by it after a portion of the Companies' Parcels is conveyed to it, and (iv) the TIF Agreement with AOZI – FAIRFIELD BUILDING II, LLC for portion of the Companies' Parcels to be owned by it after a portion of the Companies' Parcels is conveyed to it, each in accordance with, and substantially in the form of, the TIF Agreements on file with the City Law Director, with such changes as are not inconsistent with this Ordinance or adverse to the City, as determined by the City Manager, whose determination shall be conclusive.

SECTION 2. This Council hereby authorizes the City Manager or other appropriate officers of the City to take such actions as are necessary or appropriate to implement the transactions contemplated by this Ordinance.

SECTION 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any decision making bodies of the City that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements.

SECTION 4. This Ordinance is hereby declared to be an emergency measure for the urgent benefit and protection of the City and its inhabitants in that it is immediately necessary to approve this Ordinance 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 Ordinance shall take effect immediately upon its passage.

CITY COUNCIL FOR THE CITY OF FAIRFIELD, OHIO

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

Approved as to content and form this _____ day of _____, 2020:

John Clemmons, Law Director

EXHIBIT A
to Ordinance Approving TIF Agreements

DESCRIPTION OF THE PARCELS SUBJECT TO THE TIF AGREEMENTS
ORDINANCE NO. 2020-_____.

The Parcels subject to the TIF Agreements are the following:

Companies' Parcels*

<u>Parcel No.</u>	<u>Location</u>	<u>Name/Description</u>
A0700183000006	DISTRIBUTION CIR	Companies' Parcels
A0700229000009	9250 SEWARD RD	Companies' Parcels
A0700015000040	9450 SEWARD RD	Companies' Parcels
A0700015000041	SEWARD RD	Companies' Parcels
A0700015000042	9450 SEWARD RD	Companies' Parcels
A0700015000051	9250 SEWARD RD	Companies' Parcels
A0700183000003	370 DISTRIBUTION DR	Companies' Parcels

* The Parcel No.'s identified for the Companies' Parcels are based on the existing Parcel No.'s as of October 7, 2020. These Parcel No.'s may change once a replat of the Companies' Parcels occurs.

TAX INCREMENT FINANCING AGREEMENT (AMBROSE BUILDING I SITE)

This Tax Increment Financing Agreement (this “Agreement”) is made and entered into as of _____, 2020 (the “Effective Date”) by and between the CITY OF FAIRFIELD, OHIO, a municipal corporation duly organized and validly existing under the Constitution and laws of the State of Ohio (the “City”), with offices at 5350 Pleasant Avenue, Fairfield, OH 45104, and AOZI – FAIRFIELD BUILDING I, LLC, an Indiana limited liability company (the “Company”). The City and the Company may each be referred to herein as a “party” or collectively as the “parties”.

WITNESSETH:

WHEREAS, the Company desires to construct one or more office / warehouse / manufacturing buildings and related site improvements (the “Project”) on certain real property located in the City, a description of which is attached hereto as Exhibit A (the “Project Site”) and incorporated herein by reference, with each parcel of real property within the Project Site referred to herein as a “Parcel” and collectively as the “Parcels” (whether as presently appearing on the county tax duplicate or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, affiliates of the Company plan to remodel or construct one or more office / warehouse / manufacturing buildings and related site improvements on certain real property near the Project Site, as depicted on Exhibit A (the “Neighboring Sites”); and

WHEREAS, in order to successfully develop the Parcels, it may be necessary to undertake or to cause to be undertaken certain public infrastructure improvements as described in Exhibit B attached hereto (the “Public Infrastructure Improvements”), which the City and the Company agree will directly benefit the Parcels; and

WHEREAS, the Project Site is located on a portion of the real property (the “Property”) for which the City approved a tax increment financing exemption pursuant to Ordinance No. _____ approved on _____, 2020 (the “TIF Ordinance”); and

WHEREAS, the City, pursuant to the TIF Ordinance, declared that 100% of the increase in the assessed value of each Parcel of the Property, subsequent to the effective date of the TIF Ordinance (which increase in assessed value is an “Improvement” as defined in Ohio Revised Code Section (“R.C. Section”) 5709.40) shall be a public purpose and shall be exempt from real property taxation for a period commencing on a Parcel-by-Parcel basis for each Parcel the earlier of (i) the first tax year for which there is an Improvement of at least \$175,000 (an increase in fair market value of \$500,000) for that Parcel, or (ii) tax year 2028 and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance (collectively, the “TIF Exemption”); and

WHEREAS, the Project Site is also located within the City of Fairfield, Ohio Community Reinvestment Area as described below; and

WHEREAS, the Fairfield City Council (the “City Council”) by Ordinance No. 173-95 adopted November 27, 1995, created the “City of Fairfield Community Reinvestment Area” pursuant to Chapter 3735 of the Ohio Revised Code (the “Original Area”) and by Ordinance No. 48-08 adopted April 28, 2008,

amended and expanded the designation of the Original Area to include certain other property within the City (collectively, with the Original Area, the “Area”) and designated the entire Area the “City of Fairfield, Ohio Community Reinvestment Area”; and

WHEREAS, effective June 5, 2008, the Director of the Department of Development of the State of Ohio (predecessor to the Ohio Development Services Agency) determined and certified that the aforementioned Area contains the characteristics set forth in R.C. Section 3735.66 and confirmed that Area as a “Community Reinvestment Area” pursuant to that Section 3735.66; and

WHEREAS, in connection with the Project, the City and an affiliate of the Company, AOZI–FAIRFIELD LAND, LLC, have entered into a Community Reinvestment Area Agreement dated June 25, 2020 (the “CRA Agreement”), which CRA Agreement provides for (i) a ten (10) year, 75% real property tax exemption pursuant to R.C. Section 3735.67 for the assessed value of Buildings (as defined in the CRA Agreement) at the Project Site and (ii) a ten (10) year, 75% real property tax exemption pursuant to R.C. Section 3735.67 for the increase in the assessed value after remodeling at the Project Site (collectively with (i) and (ii), the “CRA Exemptions”); and

WHEREAS, AOZI–FAIRFIELD LAND, LLC, owned the Project Site at the time it entered into the CRA Agreement with the City and subsequently transferred its ownership of the Project Site to the Company; and

WHEREAS, on _____, 2020, AOZI–FAIRFIELD LAND, LLC made a partial assignment of its rights under the CRA Agreement to the Company, pursuant to a Partial Assignment and Assumption Agreement executed by the Company, the City and AOZI–FAIRFIELD LAND, LLC (the “Partial Assignment and Assumption Agreement”); and

WHEREAS, pursuant to the Partial Assignment and Assumption Agreement, the Company agreed to be “bound by, assume and perform, or ensure the performance of” the CRA Agreement with respect to the Project Site and the City agreed that the Company “shall have all entitlements and rights to tax exemptions, and obligations under the CRA Agreement” with respect to the Project Site as if it were an original signatory to the CRA Agreement; and

WHEREAS, the City and the Company intend for the CRA Exemptions to take priority over the TIF Exemption; and

WHEREAS, the City has determined that it is necessary and appropriate and in the best interest of the City to provide for the current owner of each Parcel and any future owners of each Parcel (each current owner and each future owner referred to herein individually as an “Owner” and collectively as the “Owners”) to make annual service payments in lieu of taxes with respect to any Improvement allocable thereto (collectively for all Parcels, the “Service Payments”) to the Butler County Treasurer (the “County Treasurer”), which Service Payments will be (i) distributed, in part, to the Fairfield City School District (the “Fairfield School District”) and Butler Tech (the “JVSD” or together with the Fairfield School District, the “School Districts”) in amounts equal to the real property taxes that the School Districts would have received if the Improvements had not been exempted from real property taxation pursuant to the TIF Ordinance, (ii) used to reimburse the Company for costs of the Public Infrastructure Improvements, plus interest thereon, as further specified in this Agreement, and (iii) used for such other purposes as may be authorized by law, all pursuant to and in accordance with R.C. Sections 5709.40, 5709.42 and 5709.43 (collectively, the “TIF Statutes”), the TIF Ordinance and this Agreement; and

WHEREAS, City Council, by Ordinance No. _____ passed on _____, 2020, authorized the execution and delivery of this Agreement; and

WHEREAS, in accordance with the TIF Statutes and pursuant to the TIF Ordinance, the City and the Company desire to enter into this Agreement on the terms and conditions set forth herein to provide for the collection of and disbursement of the Service Payments and to facilitate the construction of the Public Infrastructure Improvements, which will directly benefit the Project Site.

NOW, THEREFORE, in consideration of the premises and covenants contained herein, the Company and the City agree as follows:

Section 1. TIF Exemption and Agreements Related Thereto.

A. In connection with the undertaking of the Public Infrastructure Improvements, the City, through the TIF Ordinance, has granted, among other things, with respect to the Improvements, a one hundred percent (100%) exemption from real property taxation, for a period commencing on a Parcel-by-Parcel basis for each Parcel the earlier of (i) the first tax year for which there is an Improvement of at least \$175,000 (an increase in fair market value of \$500,000) for that Parcel, or (ii) tax year 2028 and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance.

B. The City shall perform such acts as are reasonably necessary or appropriate to (i) preserve and maintain the CRA Exemptions as exemptions having priority over exemptions established pursuant to the TIF Ordinance, and (ii) effect, claim, reserve and maintain the exemptions from real property taxation granted under the TIF Ordinance and this Agreement, including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

Section 2. Obligation to Make Service Payments.

A. Service Payments. The Owner hereby agrees to make the Service Payments due during its period of ownership of each Parcel, all pursuant to and in accordance with the requirements of the TIF Statutes, the TIF Ordinance, the provisions of Ohio law relating to real property tax collections, and any subsequent amendments or supplements thereto. Service Payments will be made semiannually to the County Treasurer (or to the County Treasurer's designated agent for collection of the Service Payments) on or before the final dates for payment of real property taxes for the Parcels, until expiration of the TIF Exemption. Any late payments will bear penalties and interest at the then current rate established under R.C. Sections 323.121 and 5703.47 or any successor provisions thereto, as the same may be amended from time to time. Service Payments will be made in accordance with the requirements of the TIF Statutes and the TIF Ordinance and, for each Parcel, will be in the same amount as the real property taxes that would have been charged and payable against the Improvement to that Parcel if it were not exempt from taxation pursuant to the TIF Exemption, including any penalties and interest. The Owner will not, under any circumstances, be required (i) for any tax year to pay both real property taxes and Service Payments with respect to any portion of the Improvement to a Parcel, whether pursuant to R.C. Section 5709.42 or this Agreement, or (ii) to make Service Payments as to any portion of an Improvement that is subject to a CRA Exemption for any period that portion is subject to a CRA Exemption. The City and the Owner agree that the City of Fairfield Northeast Area Public Improvement Tax Increment Equivalent Fund referred to in Section 3 of the TIF Ordinance (the "TIF Fund")

will receive all Service Payments made with respect to the Improvement to each Parcel that are payable to the City.

Notwithstanding any other provision of this Agreement or the TIF Ordinance, the TIF Exemption and the obligation to make Service Payments are subject and subordinate to the CRA Exemptions.

B. Priority of Lien. The Owner acknowledges, for itself and any and all future Owners, that the provisions of R.C. Section 5709.91, which specify that the Service Payments for each Parcel will be treated in the same manner as taxes for all purposes of the lien described in R.C. Section 323.11, including, but not limited to, the priority of the lien and the collection of Service Payments, will apply to this Agreement and to the Parcels and any Improvements.

Section 3. Establishment of a TIF Fund by the City; Distribution of Funds. The City agrees that it shall establish the TIF Fund as a depository fund to be held in the custody of the City for the sole purpose of receiving the Service Payments made from the Owners to the County Treasurer and payable to the City. Upon distribution of the Service Payments to the City (after compensation amounts have been paid to the School Districts as set forth in Section 5 of this Agreement or otherwise required by law), those Service Payments shall be deposited to the TIF Fund. Amounts on deposit in the TIF Fund shall be used to fully reimburse the Company for costs of the Public Infrastructure Improvements in the manner and amounts described and permitted in Section 6 herein.

The TIF Fund shall remain in existence so long as such Service Payments are collected and used for the purposes described in this Agreement and the TIF Ordinance, after which the TIF Fund shall be dissolved in accordance with R.C. Section 5709.80

Section 4. Exemption Applications, Maintenance and Notice. In accordance with R.C. Sections 5715.27 and 5709.911, the Company or the City, at the Company's request, shall file or cause to be filed an application prepared by the Company for an exemption from real property taxation (DTE Form 24 or its successor form) with the Butler County Auditor (the "County Auditor") for the Improvements. The Company and the City agree to cooperate with each other for this purpose, and to cooperate with the County Auditor, the Ohio Department of Taxation and other public officials and governmental agencies in the performance by the public officials and governmental agencies of their duties in connection with the TIF Ordinance and this Agreement.

Section 5. Payments to School Districts. As provided in the TIF Ordinance or as otherwise required by the TIF Statutes, the County Treasurer shall distribute the semiannual Service Payments as follows: (i) to the Fairfield School District, an amount equal to the amount that the Fairfield School District would otherwise have received as real property tax payments for that semiannual payment derived from the Improvement to the Parcels located within the Fairfield School District if the Improvement had not been exempt from taxation pursuant to the TIF Ordinance (and, for the avoidance of doubt, not including any amount attributable to the portion of the Improvement exempt pursuant to the CRA Exemption); (ii) to the JVSD, an amount equal to the amount that the JVSD would otherwise have received as real property tax payments for that semiannual payment derived from the Improvement to the Parcels located within the JVSD if the Improvement had not been exempt from taxation pursuant to the TIF Ordinance (and, for the avoidance of doubt, not including any amount attributable to the portion of the Improvement exempt pursuant to the CRA Exemption); and (iii) to the City, all remaining amounts for further deposit into the TIF Fund.

Section 6. Reimbursements to Company from TIF Fund. The City hereby agrees to pay to the Company, in accordance with the terms of this Agreement, the costs of the Public Infrastructure

Improvements incurred by the Company and eligible for reimbursement as provided in this Agreement and the TIF Statutes (with the costs collectively referred to herein as the “Qualifying Costs”), plus interest on those Qualifying Costs at the annual rate of six percent (6%).

After the Fairfield School District and JVSD receive their respective portions of the semiannual Service Payments as set forth in Section 5 of this Agreement, the City shall disburse the remaining Service Payments and Neighboring Site Service Payments (defined below) in the TIF Fund in the following order of priority:

(i) If the County Treasurer does not distribute the Service Payments to the Fairfield School District and JVSD in accordance with Section 5 of this Agreement, to the Fairfield School District and JVSD their respective amounts due in accordance with Section 5 of this Agreement;

(ii) To the Company, to pay for all Qualifying Costs that the Company incurred, plus interest at an annual interest rate equal to six percent (6%) on any unpaid balance until the earlier of (i) thirty (30) years of reimbursement payments have been made to the Company for each Parcel, or (ii) the Company has been fully reimbursed for all Qualifying Costs, plus any applicable interest.

(iii) To the City to be utilized at its discretion for any purpose permitted by applicable law.

Notwithstanding anything to the contrary in this Agreement, the Company and the City agree that (i) the City is only obligated to pay or reimburse Qualifying Costs to the extent Service Payments from the Project Site or the Neighboring Sites (“Neighboring Site Service Payments”) are available for such payments or reimbursements, and (ii) the City is permitted to pay or reimburse Qualifying Costs, plus any applicable interest, from any lawful sources. Moreover, the City and the Company agree that if more than one of the Company and its affiliates seeks reimbursement of costs, the City shall reimburse such costs, in the form of Service Payments or Neighboring Site Service Payments, in the order that the requests were received based on the date the City receives the cost certificate either (i) from the Company under Section 8 of this Agreement, or (ii) from a Company affiliate under any TIF Agreement applicable to a Neighboring Site.

The scope of costs that may be classified as Qualifying Costs shall be discussed from time to time by Company representatives and City representatives based on a consideration of all relevant facts and circumstances, including identification of Public Infrastructure Improvements that will materially benefit not only the Project Site and the Neighboring Sites, but also other property within the City. Initially, the Company and the City agree that all costs incurred by one or any combination of the Company, any other Owner, or the owners of the Neighboring Sites with respect to categories (B) and (C) in Exhibit B are Qualifying Costs up to a pre-interest maximum of the lesser of (i) \$500,000, or (ii) fifty percent (50%) of the costs; provided, however, the City agrees to discuss categories (B) and (C) further with the Company and may, in appropriate circumstances, agree to increase the cap that applies to categories (B) and (C), with any such increase approved in writing on behalf of the City by the City Manager.

Section 7. Payments to the Company

The City shall pay monies on deposit in the TIF Fund to the Company, in accordance with Section 6 of this Agreement, on the first business day following each May 31 and November 30 (each, a “Payment Date”). Payments for Qualifying Costs for any Public Infrastructure Improvements and any interest payable thereon will be made beginning with the first Payment Date following the satisfaction of the conditions of Section 8 of this Agreement. The Company shall deliver to the City, at least thirty (30) days prior to each Payment Date, a statement showing the total amount of Qualifying Costs and interest then due to the

Company under this Agreement, along with a brief description of the basis and calculations for the same; provided, however, that failure by Company to deliver this statement shall not excuse the City from its payment obligation, but shall only delay payment to the same extent delivery of the statement was delayed. All payments to the Company hereunder on each Payment Date must be made pursuant to written instructions provided by the Company. Any monies paid pursuant to this Agreement will be applied first to the payment of interest on the Qualifying Costs and second to the payment of the Qualifying Costs, so that all interest due shall be paid before the payment of any Qualifying Costs.

Interest on the unpaid portion of the Qualifying Costs will accrue from the date the Company provides to the City with a Cost Certificate (as defined in Section 8) for those Qualifying Costs. Any interest on such Qualifying Costs that remains unpaid on the day following each Payment Date will itself accrue interest in the same manner as the Qualifying Costs.

Any expenditure pursuant to this Section 7 of monies deposited in the TIF Fund is subject to the expenditure restrictions and appropriation requirements of Ohio law.

Notwithstanding any other provision of this Agreement, the City's payment obligations hereunder are limited to the monies in the TIF Fund and do not constitute an indebtedness of the City, the State of Ohio, or any other political subdivision thereof, within the provisions and limitations of the laws and the Constitution of the State of Ohio, and the Company does not have the right to have taxes or excises levied by the City, the State of Ohio, or any other political subdivision thereof for the payment of the Qualifying Costs and accrued interest.

Section 8. Conditions Precedent to Commencement of Payments to the Company.

The City's obligation to make payments to the Company for Qualifying Costs under this Agreement, and the accrual of interest on those Qualifying Costs, as provided in this Agreement, commences when the Company has provided to the City a Cost Certificate for those Qualifying Costs substantially in the form attached as Exhibit C (each, a "Cost Certificate"), which Cost Certificate is subject to approval by the City Manager as properly payable under the TIF Ordinance and this Agreement. The City Manager may require such evidence of the Qualifying Costs as is reasonably necessary for the City Manager to determine the nature of the Public Infrastructure Improvements and confirm payment of the Qualifying Costs by the Company or its designee.

The City Manager may approve a Cost Certificate in whole or in part or may disapprove a Cost Certificate in whole or in part. If the City Manager disapproves any Qualifying Costs in a Cost Certificate, the City Manager will provide, within thirty (30) days of receipt of the Cost Certificate, a written explanation of why those Qualifying Costs were not approved and provide the Company reasonable opportunity to correct any deficiencies.

The Company may request a written determination by the City Manager in advance of expenditures for any Public Infrastructure Improvements that, upon making those expenditures and documenting those expenditures to the satisfaction of the City Manager, those expenditures will be eligible for reimbursement as Qualifying Costs under the TIF Ordinance and this Agreement. Any request made pursuant to this provision shall not be unreasonably denied by the City Manager, and the City Manager shall make a determination on each request within thirty (30) days of receiving that request. The City Manager shall not reject any portion of the Qualifying Costs identified on a Cost Certificate on the basis that those Qualifying Costs are not reimbursable under the TIF Ordinance and this Agreement if the City Manager has made a prior written determination that those Qualifying Costs are reimbursable pursuant to this provision.

The City agrees that it will respond to all communications with the Company in a timely manner, and City approvals under this Agreement shall not be unreasonably conditioned, withheld or delayed.

Section 9. Release. Upon satisfaction of the Company's obligations under this Agreement and expiration of the periods of exemption under the TIF Ordinance, or other termination of the obligations of the Owners to make the Service Payments, the City shall, upon the request of the Company, execute an instrument in recordable form evidencing such satisfaction or termination.

Section 10. Estoppel Certificate. Upon request of the Company, the City shall execute and deliver to the Company or any proposed purchaser, mortgagee or lessee of any Parcel, a certificate stating: (a) that the Agreement is in full force and effect, if the same is true; (b) that the Company is not in default under any of the terms, covenants or conditions of the Agreement, or, if the Company is in default, specifying same; and (c) such other matters as the Company reasonably requests.

Section 11. Representations of the Parties. The Company hereby represents that it has full power and authority to enter into this Agreement and carry out its terms. The City hereby represents that the TIF Ordinance was passed by City Council on _____, 2020 and remains in full force and effect, that this Agreement is authorized by Ordinance No. _____ passed by City Council on _____, 2020 and that the City has full power and authority to enter into this Agreement, to carry out its terms and to perform its obligations hereunder and thereunder.

Section 12. Events of Default and Remedies.

A. Event of Default. Any one or more of the following constitutes an "Event of Default" under this Agreement:

(i) The Company or the City fails to perform or observe any material obligation punctually and as due under this Agreement, provided that if a Force Majeure (as such term is defined below) event causes the failure, the Company or the City may receive an additional period of time as is reasonably necessary to perform or observe the material obligation in light of the event if it notifies the other of the potential event and the extent of the delay promptly after becoming aware of the event;

(ii) The Company or the City makes a representation or warranty in this Agreement that is materially false or misleading at the time it is made;

(iii) The Company files a petition for the appointment of a receiver or a trustee with respect to it or any of its property;

(iv) The Company makes a general assignment for the benefit of creditors;

(v) A court enters an order for relief pursuant to any Chapter of Title 11 of the U.S. Code, as the same may be amended from time to time, with the Company as debtor; or;

(vi) The Company files an insolvency proceeding with respect to itself or any proceeding with respect to itself for compromise, adjustment or other relief under the laws of any state relating to the relief of debtors;

As used in this Section, “Force Majeure” means any event that is not within the control of a party or its affiliates, employees, contractors, subcontractors or material suppliers that delays performance of any obligation under this Agreement including, but not limited to, the following acts: acts of God; fires; epidemics, including, but not limited to, COVID-19; landslides; floods; strikes; lockouts or other industrial disturbances; acts of public enemies; pandemics, acts or orders of any kind of any governmental authority; insurrections; riots; civil disturbances; arrests; explosions; breakage or malfunctions of or accidents to machinery, transmission pipes or canals; partial or entire failures of utilities; shortages of labor, materials, supplies or transportation; lightning, earthquakes, hurricanes, tornadoes, storms or droughts; periods of unusually inclement weather or excessive precipitation; or orders or restraints of any kind of the government of the United States, the State, the City (with respect to a Force Majeure claim by the Company), or any political subdivision of any of the foregoing.

B. General Right to Cure. In the event of any Event of Default in or breach of this Agreement, or any of its terms or conditions, by any party hereto, the defaulting party will, upon written notice from the other (which, in the case of notice from the City, shall include notice to the Owners), proceed, as soon as reasonably possible, to cure or remedy such Event of Default or breach, and, in any event, within thirty (30) days after receipt of such notice. In the event such Event of Default or breach is of such nature that it cannot be cured or remedied within said thirty (30) day period, then in such event the defaulting party will upon written notice from the other commence its actions to cure or remedy said breach within said thirty (30) day period, and proceed diligently thereafter to cure or remedy said breach.

C. Remedies. If a defaulting party fails to cure any Event of Default pursuant to paragraph (B) of this Section, a party may institute such proceedings against the defaulting party as may be necessary or desirable in its opinion to cure and remedy such default or breach. Such remedies include, but are not limited to: (i) suspending or terminating the obligations of the non-defaulting party under this Agreement, provided the aggrieved party must provide thirty (30) days’ notice of any termination to the defaulting party and provided further that the aggrieved party must rescind the termination notice and not terminate the Agreement if the defaulting party cures all Events of Default within a reasonable time thereafter, and (ii) any other rights and remedies available at law, in equity or otherwise to collect all amounts then becoming due or to enforce the performance of any obligation under this Agreement.

Section 13. Successors. This Agreement will be binding upon the parties hereto and their successors and assigns. Each Owner’s obligations under this Agreement, including, without limitation, its obligation to make Service Payments with respect to each Parcel it owns, are absolute and unconditional covenants running with the land and are enforceable by the City. Each Owner further agrees that all covenants herein, including, without limitation, its obligation to make Service Payments, whether or not these covenants are included by any Owner of any Parcel in any deed or instrument of conveyance to that Owner’s successors and assigns, are binding upon each subsequent owner and are enforceable by the City. Any future Owner of any Parcel, or any successors or assigns of such Owner, will be treated as an Owner for all purposes of this Agreement.

Section 14. Agreement Binding on Parties; No Personal Liability; City Consents. All covenants, obligations and agreements of the City and the Company contained in this Agreement shall be effective to the extent authorized and permitted by applicable law. No such covenant, obligation or agreement shall be deemed to be a covenant, obligation or agreement of any present or future member, official, officer, agent or employee of the City in other than their official capacity or of any individual person who is a partner, shareholder, director, member, manager, employee, officer or agent of the Company other

than in their capacity as a partner, shareholder, director, member, manager, employee, officer or agent, and no member of City Council, any City official executing this Agreement, or any individual person executing this Agreement on behalf of the Company, shall be liable personally by reason of the covenants, obligations or agreements of the City or the Company contained in this Agreement.

Section 15. Amendments. This Agreement may be amended only by written instrument executed by both of the parties to this Agreement. If, notwithstanding any other provision of this Agreement, it becomes necessary to modify the terms of this Agreement to reflect the exact legal and financing structure used by the Company in developing, equipping and operating the Project, the City shall agree to the necessary modifications to this Agreement so long as no other terms of the Agreement are materially affected.

Section 16. Prevailing Wage. The Company will comply with, and require all contractors working under its direction to comply with, all applicable requirements of Chapter 4115, including, without limitation, and when necessary (*i.e.*, when Public Infrastructure Improvements are being dedicated to a public authority): (i) obtaining the determination required by that Chapter 4115 of the prevailing rates of wages to be paid for all classes of work called for by the Public Infrastructure Improvements that are subject to prevailing wage requirements, (ii) obtaining the designation of a prevailing wage coordinator for Public Infrastructure Improvements that are subject to prevailing wage requirements, and (iii) insuring that all subcontractors receive notification of changes in prevailing wage rates as required by that Chapter 4115.

Section 17. Provision of Information. The Company, as Owner, agrees for itself and each successive Owner to (i) cooperate in all reasonable ways with, and provide necessary and reasonable information to, the designated tax incentive review council ("TIRC") to enable that TIRC to review and determine annually during the term of this Agreement the compliance of the Owners with the terms of this Agreement; and (ii) to cooperate in all reasonable ways with, and provide necessary and reasonable information to the City to enable the City to submit the status report required by R.C. Section 5709.40(I) to the Director of the Ohio Development Services Agency on or before March 31 of each year.

Section 18. Nondiscriminatory Hiring. The City has developed a policy to ensure that recipients of any incentives practice non-discriminatory hiring in their operations. By executing this Agreement, the Company commits to follow non-discriminatory hiring practices with respect to its operation of the Project and acknowledges that no individual may be denied employment at the Project solely on the basis of race, religion, sex, disability, color, national origin, or ancestry.

Section 19. Notices. Any notices, statements, acknowledgements, consents, approvals, certificates or requests required to be given on behalf of any party to this Agreement shall be made in writing addressed as follows and sent by (a) registered or certified mail, return receipt requested, and shall be deemed delivered when the return receipt is signed, refused or unclaimed, or (b) by nationally recognized overnight delivery courier service, and shall be deemed delivered the next business day after acceptance by the courier service with instructions for next-business-day delivery:

If to the City, to:

City of Fairfield
Attn: City Manager
5350 Pleasant Ave.
Fairfield, OH 45014

With a copy to:

City of Fairfield
Attn: Law Director
5350 Pleasant Ave.
Fairfield, OH 45014

If to the Owner, to:

AOZI – FAIRFIELD BUILDING I, LLC
Attn: Aasif Bade, Manager
55 Monument Circle, Suite 450
Indianapolis, IN 46204

With a copy to:

Scott J. Ziance
Vorys, Sater, Seymour and Pease LLP
52 East Gay Street
Columbus, Ohio 43215

or to any such other addresses as may be specified by any party, from time to time, by prior written notification.

Section 20. Titles. The parties have inserted the section titles in this Agreement only as a matter of convenience and for reference, and those titles in no way define, limit, extend or describe the scope of this Agreement or the intent of the parties in including any particular provision in this Agreement.

Section 21. Incorporation of Exhibits. All exhibits attached hereto are hereby incorporated into this Agreement and made a part hereof.

Section 22. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed to constitute an original, but all of which together shall constitute but one and the same instrument.

Section 23. Severability. If any provision of this Agreement or the application of any such provision to any such person or any circumstance shall be determined to be invalid or unenforceable, then such determination shall not affect any other provision of this Agreement or the application of such provision to any other person or circumstance, all of which other provisions shall remain in full force and effect. If any provision of this Agreement is capable of two constructions one of which would render the provision valid, then such provision shall have the meaning which renders it valid.

Section 24. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio.

Section 25. Forum and Venue. Unless otherwise required by law, any legal action by any party for claims arising under or related to this Agreement must be instituted in the state or federal courts of appropriate jurisdiction for Butler County, Ohio, or any appellate courts therefrom.

Section 26. Transfer and/or Assignment. Except to (i) entities affiliated with the Company (which for purposes of this Agreement shall include but not be limited to subsidiaries, affiliates and equity participants in the Project), (ii) entities used in a financing arrangement by the Company or its affiliates to develop and equip the Project (which for purposes of this Agreement shall include but not be limited to entities used in a leasing arrangement), or (iii) successor entities as a result of a consolidation, reorganization, acquisition, merger, or sale of all or substantially all of the assets or equity ownership interests of the Company, all to which this Agreement and the benefits and obligations thereof are transferable and assignable, this Agreement and the benefits and obligations thereof are not transferable or assignable by the Company or its affiliates, in whole or in part, without the express, written approval of the City, which shall not be unreasonably withheld or delayed.

Section 27. Entire Agreement. As of the Effective Date of this Agreement, this Agreement constitutes the entire agreement between the Company and the City pertaining to the subject matter contained herein and therein and supersedes all other prior or contemporaneous agreements or understandings between the Company and the City in connection with such subject matter.

Section 28. Incorporation of Exhibits. All exhibits attached hereto are hereby incorporated into this Agreement and made a part hereof.

Section 29. Future Discussions. To the extent the City or the Company wishes to discuss with the other party access from other property to the Project Site or from the Project Site to other property, each party agrees to discuss that topic with the other party in good faith in an attempt to identify one or more options that enhance the value of both other property and the Project Site.

[Remainder of the Page Intentionally Left Blank.]

IN WITNESS WHEREOF, the City and the Company have caused this Agreement to be executed in their respective names by their duly authorized officers or representatives, as of the Effective Date written above.

AOZI – FAIRFIELD BUILDING I, LLC,

By: _____

Its: _____

CITY OF FAIRFIELD, OHIO

By: _____
Mark T. Wendling, City Manager

Approved as to form:

John Clemmons, Law Director

Approved as to content:

Greg Kathman, Development Services Director

FISCAL OFFICER'S CERTIFICATE

As fiscal officer for the City of Fairfield, I hereby certify that funds sufficient to meet the obligations of the City in this Agreement (including specifically the funds required to meet the obligation of the City in the year 2020) have been lawfully appropriated for the purposes thereof and are available in the treasury, and/or are in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. The City has no obligation to make payments pursuant to this Agreement except from Service Payments to be collected for deposit into the TIF Fund. No City expenditures will be required in 2020. This certificate is given in compliance with Ohio Revised Code Sections 5705.41 *et seq.*

Dated: _____, 2020

Scott Timmer, Director of Finance
City of Fairfield, Ohio

Attachment: Building I TIF Agreement - Ambrose-Fairfield (1661 : Ordinance Authorizing the City Manager to Execute TIF Agreements)

Exhibit A**Property Description**

The Project Site is all of that property described and depicted on this page and the pages that follow which, as of the Effective Date of the TIF Agreement, is located within the parcel numbers set forth below:

[ADD Parcel Numbers]

[ADD Property Description]

The Neighboring Sites are all of that property described and depicted on this page and the pages that follow which, as of the Effective Date of the TIF Agreement, are located within the parcel numbers set forth below:

A0700183000006

A0700229000009

A0700015000040

A0700015000041

A0700015000042

A0700015000051

A0700183000003

[ADD Property Description]

[EXHIBIT A CONTINUES ON FOLLOWING PAGE]

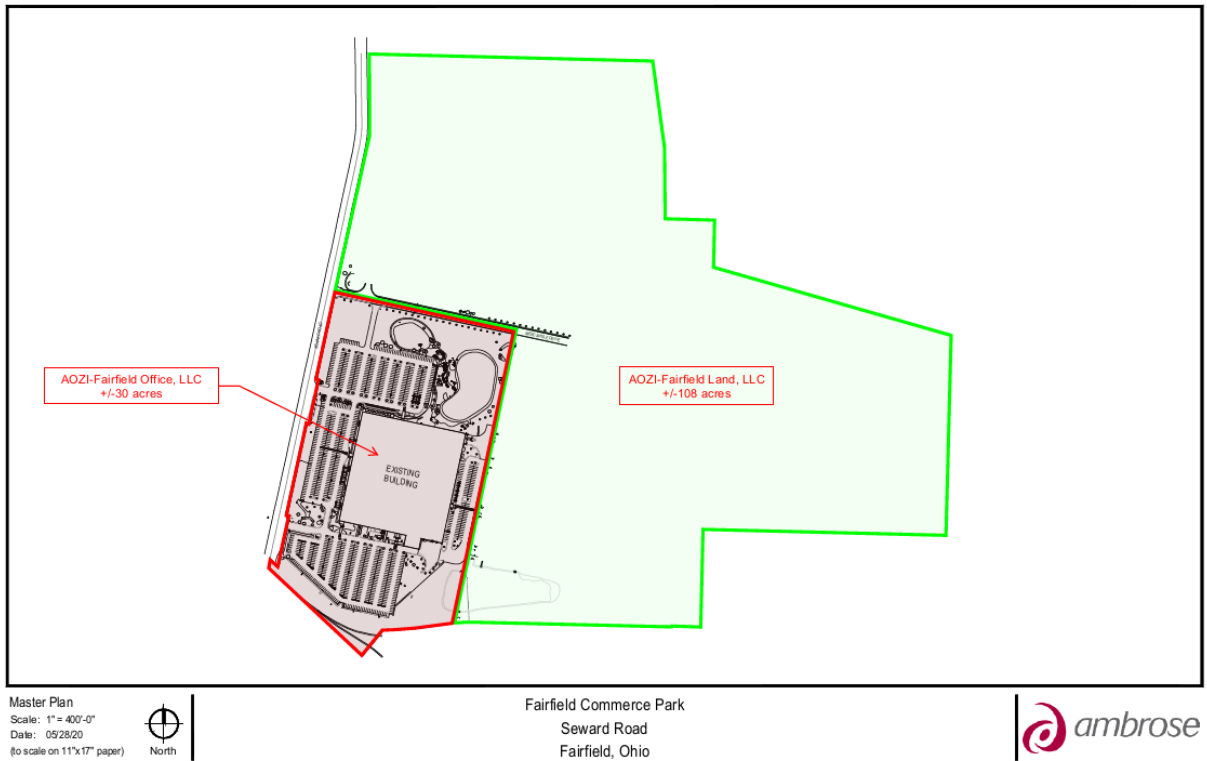


Exhibit B

Description of the Public Infrastructure Improvements

The Public Infrastructure Improvements consist of any “public infrastructure improvement” defined under RC 5709.40(A)(8) and that directly benefits the Parcels and specifically include, but are not limited to, any of the following improvements that will directly benefit the Parcels and all related costs of those permanent improvements:

- (A) Acquisition of land; extension and construction of electric utility infrastructure necessary to provide electric service on the Property; construction of a water tower and/or reservoir or other project to improve the water delivery system of the City; street lighting; sidewalks and/or bike paths; acquisition of land for park purposes; acquisition and installation of equipment in parks; construction of other park improvements; acquisition of land for rights of way; construction of other roads and all related appurtenances; traffic signs and signals; engineering and other professional services secured in connection with the Public Infrastructure Improvements including legal, planning, citizen participation, environmental studies and remediation; streetscape and other improvements including, but not limited to, grading, draining, curbing, paving, resurfacing, constructing or reconstructing storm sewers, sanitary sewers, water mains, sidewalks, driveway approaches and aprons, public parking spaces and structures; electrical lighting; removal and placement of overhead utilities underground; installation of the desired conduit; environmental remediation; demolition; traffic control devices, including traffic lights, signs and other markings; installing public benches, seating areas and trash receptacles; planting trees, shrubbery and other landscaping materials, together with all other necessary and appropriate appurtenances;
- (B) Construction of road improvements on Seward Road, which may include, but is not necessarily limited to, new road construction, the construction of a turn lane, road widening, and the addition of a traffic signal at or near the Mercantile-Seward Road Intersection, all as reasonably agreed upon by the City and the Company to ensure that the design and specification standards are appropriate for the expected use; and
- (C) Reconstruction of Northpointe Drive from the southeast corner of the Project Site to Distribution Circle within the public right of way, which may include, but is not necessarily limited to, new road construction, road widening, improved road pavement, storm sewer installation, and the construction of a rail crossing, all as reasonably agreed upon by the City and the Company to ensure that the design and specification standards are appropriate for the expected use.

Exhibit C**COST CERTIFICATE FOR
TAX INCREMENT FINANCING AGREEMENT**

The Company, through its authorized representative, hereby certifies that it has paid \$_____ for Public Infrastructure Improvements under the Tax Increment Financing Agreement with the City as reflected in the attached list of expenditures and invoices. This amount is addition to any prior amounts certified by the Company on any other Cost Certificate.

AOZI – FAIRFIELD BUILDING I, LLC

By: _____

Printed: _____

Title: _____

Date: _____

TAX INCREMENT FINANCING AGREEMENT (AMBROSE BUILDING II SITE)

This Tax Increment Financing Agreement (this “Agreement”) is made and entered into as of _____, 2020 (the “Effective Date”) by and between the CITY OF FAIRFIELD, OHIO, a municipal corporation duly organized and validly existing under the Constitution and laws of the State of Ohio (the “City”), with offices at 5350 Pleasant Avenue, Fairfield, OH 45104, and AOZI – FAIRFIELD BUILDING II, LLC, an Indiana limited liability company (the “Company”). The City and the Company may each be referred to herein as a “party” or collectively as the “parties”.

WITNESSETH:

WHEREAS, the Company desires to construct one or more office / warehouse / manufacturing buildings and related site improvements (the “Project”) on certain real property located in the City, a description of which is attached hereto as Exhibit A (the “Project Site”) and incorporated herein by reference, with each parcel of real property within the Project Site referred to herein as a “Parcel” and collectively as the “Parcels” (whether as presently appearing on the county tax duplicate or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, affiliates of the Company plan to remodel or construct one or more office / warehouse / manufacturing buildings and related site improvements on certain real property near the Project Site, as depicted on Exhibit A (the “Neighboring Sites”); and

WHEREAS, in order to successfully develop the Parcels, it may be necessary to undertake or to cause to be undertaken certain public infrastructure improvements as described in Exhibit B attached hereto (the “Public Infrastructure Improvements”), which the City and the Company agree will directly benefit the Parcels; and

WHEREAS, the Project Site is located on a portion of the real property (the “Property”) for which the City approved a tax increment financing exemption pursuant to Ordinance No. _____ approved on _____, 2020 (the “TIF Ordinance”); and

WHEREAS, the City, pursuant to the TIF Ordinance, declared that 100% of the increase in the assessed value of each Parcel of the Property, subsequent to the effective date of the TIF Ordinance (which increase in assessed value is an “Improvement” as defined in Ohio Revised Code Section (“R.C. Section”) 5709.40) shall be a public purpose and shall be exempt from real property taxation for a period commencing on a Parcel-by-Parcel basis for each Parcel the earlier of (i) the first tax year for which there is an Improvement of at least \$175,000 (an increase in fair market value of \$500,000) for that Parcel, or (ii) tax year 2028 and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance (collectively, the “TIF Exemption”); and

WHEREAS, the Project Site is also located within the City of Fairfield, Ohio Community Reinvestment Area as described below; and

WHEREAS, the Fairfield City Council (the “City Council”) by Ordinance No. 173-95 adopted November 27, 1995, created the “City of Fairfield Community Reinvestment Area” pursuant to Chapter 3735 of the Ohio Revised Code (the “Original Area”) and by Ordinance No. 48-08 adopted April 28, 2008,

amended and expanded the designation of the Original Area to include certain other property within the City (collectively, with the Original Area, the “Area”) and designated the entire Area the “City of Fairfield, Ohio Community Reinvestment Area”; and

WHEREAS, effective June 5, 2008, the Director of the Department of Development of the State of Ohio (predecessor to the Ohio Development Services Agency) determined and certified that the aforementioned Area contains the characteristics set forth in R.C. Section 3735.66 and confirmed that Area as a “Community Reinvestment Area” pursuant to that Section 3735.66; and

WHEREAS, in connection with the Project, the City and an affiliate of the Company, AOZI–FAIRFIELD LAND, LLC, have entered into a Community Reinvestment Area Agreement dated June 25, 2020 (the “CRA Agreement”), which CRA Agreement provides for (i) a ten (10) year, 75% real property tax exemption pursuant to R.C. Section 3735.67 for the assessed value of Buildings (as defined in the CRA Agreement) at the Project Site and (ii) a ten (10) year, 75% real property tax exemption pursuant to R.C. Section 3735.67 for the increase in the assessed value after remodeling at the Project Site (collectively with (i) and (ii), the “CRA Exemptions”); and

WHEREAS, AOZI–FAIRFIELD LAND, LLC, owned the Project Site at the time it entered into the CRA Agreement with the City and subsequently transferred its ownership of the Project Site to the Company; and

WHEREAS, on _____, 2020, AOZI–FAIRFIELD LAND, LLC made a partial assignment of its rights under the CRA Agreement to the Company, pursuant to a Partial Assignment and Assumption Agreement executed by the Company, the City and AOZI–FAIRFIELD LAND, LLC (the “Partial Assignment and Assumption Agreement”); and

WHEREAS, pursuant to the Partial Assignment and Assumption Agreement, the Company agreed to be “bound by, assume and perform, or ensure the performance of” the CRA Agreement with respect to the Project Site and the City agreed that the Company “shall have all entitlements and rights to tax exemptions, and obligations under the CRA Agreement” with respect to the Project Site as if it were an original signatory to the CRA Agreement; and

WHEREAS, the City and the Company intend for the CRA Exemptions to take priority over the TIF Exemption; and

WHEREAS, the City has determined that it is necessary and appropriate and in the best interest of the City to provide for the current owner of each Parcel and any future owners of each Parcel (each current owner and each future owner referred to herein individually as an “Owner” and collectively as the “Owners”) to make annual service payments in lieu of taxes with respect to any Improvement allocable thereto (collectively for all Parcels, the “Service Payments”) to the Butler County Treasurer (the “County Treasurer”), which Service Payments will be (i) distributed, in part, to the Fairfield City School District (the “Fairfield School District”) and Butler Tech (the “JVSD” or together with the Fairfield School District, the “School Districts”) in amounts equal to the real property taxes that the School Districts would have received if the Improvements had not been exempted from real property taxation pursuant to the TIF Ordinance, (ii) used to reimburse the Company for costs of the Public Infrastructure Improvements, plus interest thereon, as further specified in this Agreement, and (iii) used for such other purposes as may be authorized by law, all pursuant to and in accordance with R.C. Sections 5709.40, 5709.42 and 5709.43 (collectively, the “TIF Statutes”), the TIF Ordinance and this Agreement; and

WHEREAS, City Council, by Ordinance No. _____ passed on _____, 2020, authorized the execution and delivery of this Agreement; and

WHEREAS, in accordance with the TIF Statutes and pursuant to the TIF Ordinance, the City and the Company desire to enter into this Agreement on the terms and conditions set forth herein to provide for the collection of and disbursement of the Service Payments and to facilitate the construction of the Public Infrastructure Improvements, which will directly benefit the Project Site.

NOW, THEREFORE, in consideration of the premises and covenants contained herein, the Company and the City agree as follows:

Section 1. TIF Exemption and Agreements Related Thereto.

A. In connection with the undertaking of the Public Infrastructure Improvements, the City, through the TIF Ordinance, has granted, among other things, with respect to the Improvements, a one hundred percent (100%) exemption from real property taxation, for a period commencing on a Parcel-by-Parcel basis for each Parcel the earlier of (i) the first tax year for which there is an Improvement of at least \$175,000 (an increase in fair market value of \$500,000) for that Parcel, or (ii) tax year 2028 and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance.

B. The City shall perform such acts as are reasonably necessary or appropriate to (i) preserve and maintain the CRA Exemptions as exemptions having priority over exemptions established pursuant to the TIF Ordinance, and (ii) effect, claim, reserve and maintain the exemptions from real property taxation granted under the TIF Ordinance and this Agreement, including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

Section 2. Obligation to Make Service Payments.

A. Service Payments. The Owner hereby agrees to make the Service Payments due during its period of ownership of each Parcel, all pursuant to and in accordance with the requirements of the TIF Statutes, the TIF Ordinance, the provisions of Ohio law relating to real property tax collections, and any subsequent amendments or supplements thereto. Service Payments will be made semiannually to the County Treasurer (or to the County Treasurer's designated agent for collection of the Service Payments) on or before the final dates for payment of real property taxes for the Parcels, until expiration of the TIF Exemption. Any late payments will bear penalties and interest at the then current rate established under R.C. Sections 323.121 and 5703.47 or any successor provisions thereto, as the same may be amended from time to time. Service Payments will be made in accordance with the requirements of the TIF Statutes and the TIF Ordinance and, for each Parcel, will be in the same amount as the real property taxes that would have been charged and payable against the Improvement to that Parcel if it were not exempt from taxation pursuant to the TIF Exemption, including any penalties and interest. The Owner will not, under any circumstances, be required (i) for any tax year to pay both real property taxes and Service Payments with respect to any portion of the Improvement to a Parcel, whether pursuant to R.C. Section 5709.42 or this Agreement, or (ii) to make Service Payments as to any portion of an Improvement that is subject to a CRA Exemption for any period that portion is subject to a CRA Exemption. The City and the Owner agree that the City of Fairfield Northeast Area Public Improvement Tax Increment Equivalent Fund referred to in Section 3 of the TIF Ordinance (the "TIF Fund")

will receive all Service Payments made with respect to the Improvement to each Parcel that are payable to the City.

Notwithstanding any other provision of this Agreement or the TIF Ordinance, the TIF Exemption and the obligation to make Service Payments are subject and subordinate to the CRA Exemptions.

B. Priority of Lien. The Owner acknowledges, for itself and any and all future Owners, that the provisions of R.C. Section 5709.91, which specify that the Service Payments for each Parcel will be treated in the same manner as taxes for all purposes of the lien described in R.C. Section 323.11, including, but not limited to, the priority of the lien and the collection of Service Payments, will apply to this Agreement and to the Parcels and any Improvements.

Section 3. Establishment of a TIF Fund by the City; Distribution of Funds. The City agrees that it shall establish the TIF Fund as a depository fund to be held in the custody of the City for the sole purpose of receiving the Service Payments made from the Owners to the County Treasurer and payable to the City. Upon distribution of the Service Payments to the City (after compensation amounts have been paid to the School Districts as set forth in Section 5 of this Agreement or otherwise required by law), those Service Payments shall be deposited to the TIF Fund. Amounts on deposit in the TIF Fund shall be used to fully reimburse the Company for costs of the Public Infrastructure Improvements in the manner and amounts described and permitted in Section 6 herein.

The TIF Fund shall remain in existence so long as such Service Payments are collected and used for the purposes described in this Agreement and the TIF Ordinance, after which the TIF Fund shall be dissolved in accordance with R.C. Section 5709.80

Section 4. Exemption Applications, Maintenance and Notice. In accordance with R.C. Sections 5715.27 and 5709.911, the Company or the City, at the Company's request, shall file or cause to be filed an application prepared by the Company for an exemption from real property taxation (DTE Form 24 or its successor form) with the Butler County Auditor (the "County Auditor") for the Improvements. The Company and the City agree to cooperate with each other for this purpose, and to cooperate with the County Auditor, the Ohio Department of Taxation and other public officials and governmental agencies in the performance by the public officials and governmental agencies of their duties in connection with the TIF Ordinance and this Agreement.

Section 5. Payments to School Districts. As provided in the TIF Ordinance or as otherwise required by the TIF Statutes, the County Treasurer shall distribute the semiannual Service Payments as follows: (i) to the Fairfield School District, an amount equal to the amount that the Fairfield School District would otherwise have received as real property tax payments for that semiannual payment derived from the Improvement to the Parcels located within the Fairfield School District if the Improvement had not been exempt from taxation pursuant to the TIF Ordinance (and, for the avoidance of doubt, not including any amount attributable to the portion of the Improvement exempt pursuant to the CRA Exemption); (ii) to the JVSD, an amount equal to the amount that the JVSD would otherwise have received as real property tax payments for that semiannual payment derived from the Improvement to the Parcels located within the JVSD if the Improvement had not been exempt from taxation pursuant to the TIF Ordinance (and, for the avoidance of doubt, not including any amount attributable to the portion of the Improvement exempt pursuant to the CRA Exemption); and (iii) to the City, all remaining amounts for further deposit into the TIF Fund.

Section 6. Reimbursements to Company from TIF Fund. The City hereby agrees to pay to the Company, in accordance with the terms of this Agreement, the costs of the Public Infrastructure

Improvements incurred by the Company and eligible for reimbursement as provided in this Agreement and the TIF Statutes (with the costs collectively referred to herein as the “Qualifying Costs”), plus interest on those Qualifying Costs at the annual rate of six percent (6%).

After the Fairfield School District and JVSD receive their respective portions of the semiannual Service Payments as set forth in Section 5 of this Agreement, the City shall disburse the remaining Service Payments and Neighboring Site Service Payments (defined below) in the TIF Fund in the following order of priority:

(i) If the County Treasurer does not distribute the Service Payments to the Fairfield School District and JVSD in accordance with Section 5 of this Agreement, to the Fairfield School District and JVSD their respective amounts due in accordance with Section 5 of this Agreement;

(ii) To the Company, to pay for all Qualifying Costs that the Company incurred, plus interest at an annual interest rate equal to six percent (6%) on any unpaid balance until the earlier of (i) thirty (30) years of reimbursement payments have been made to the Company for each Parcel, or (ii) the Company has been fully reimbursed for all Qualifying Costs, plus any applicable interest.

(iii) To the City to be utilized at its discretion for any purpose permitted by applicable law.

Notwithstanding anything to the contrary in this Agreement, the Company and the City agree that (i) the City is only obligated to pay or reimburse Qualifying Costs to the extent Service Payments from the Project Site or the Neighboring Sites (“Neighboring Site Service Payments”) are available for such payments or reimbursements, and (ii) the City is permitted to pay or reimburse Qualifying Costs, plus any applicable interest, from any lawful sources. Moreover, the City and the Company agree that if more than one of the Company and its affiliates seeks reimbursement of costs, the City shall reimburse such costs, in the form of Service Payments or Neighboring Site Service Payments, in the order that the requests were received based on the date the City receives the cost certificate either (i) from the Company under Section 8 of this Agreement, or (ii) from a Company affiliate under any TIF Agreement applicable to a Neighboring Site.

The scope of costs that may be classified as Qualifying Costs shall be discussed from time to time by Company representatives and City representatives based on a consideration of all relevant facts and circumstances, including identification of Public Infrastructure Improvements that will materially benefit not only the Project Site and the Neighboring Sites, but also other property within the City. Initially, the Company and the City agree that all costs incurred by one or any combination of the Company, any other Owner, or the owners of the Neighboring Sites with respect to categories (B) and (C) in Exhibit B are Qualifying Costs up to a pre-interest maximum of the lesser of (i) \$500,000, or (ii) fifty percent (50%) of the costs; provided, however, the City agrees to discuss categories (B) and (C) further with the Company and may, in appropriate circumstances, agree to increase the cap that applies to categories (B) and (C), with any such increase approved in writing on behalf of the City by the City Manager.

Section 7. Payments to the Company

The City shall pay monies on deposit in the TIF Fund to the Company, in accordance with Section 6 of this Agreement, on the first business day following each May 31 and November 30 (each, a “Payment Date”). Payments for Qualifying Costs for any Public Infrastructure Improvements and any interest payable thereon will be made beginning with the first Payment Date following the satisfaction of the conditions of Section 8 of this Agreement. The Company shall deliver to the City, at least thirty (30) days prior to each Payment Date, a statement showing the total amount of Qualifying Costs and interest then due to the

Company under this Agreement, along with a brief description of the basis and calculations for the same; provided, however, that failure by Company to deliver this statement shall not excuse the City from its payment obligation, but shall only delay payment to the same extent delivery of the statement was delayed. All payments to the Company hereunder on each Payment Date must be made pursuant to written instructions provided by the Company. Any monies paid pursuant to this Agreement will be applied first to the payment of interest on the Qualifying Costs and second to the payment of the Qualifying Costs, so that all interest due shall be paid before the payment of any Qualifying Costs.

Interest on the unpaid portion of the Qualifying Costs will accrue from the date the Company provides to the City with a Cost Certificate (as defined in Section 8) for those Qualifying Costs. Any interest on such Qualifying Costs that remains unpaid on the day following each Payment Date will itself accrue interest in the same manner as the Qualifying Costs.

Any expenditure pursuant to this Section 7 of monies deposited in the TIF Fund is subject to the expenditure restrictions and appropriation requirements of Ohio law.

Notwithstanding any other provision of this Agreement, the City's payment obligations hereunder are limited to the monies in the TIF Fund and do not constitute an indebtedness of the City, the State of Ohio, or any other political subdivision thereof, within the provisions and limitations of the laws and the Constitution of the State of Ohio, and the Company does not have the right to have taxes or excises levied by the City, the State of Ohio, or any other political subdivision thereof for the payment of the Qualifying Costs and accrued interest.

Section 8. Conditions Precedent to Commencement of Payments to the Company.

The City's obligation to make payments to the Company for Qualifying Costs under this Agreement, and the accrual of interest on those Qualifying Costs, as provided in this Agreement, commences when the Company has provided to the City a Cost Certificate for those Qualifying Costs substantially in the form attached as Exhibit C (each, a "Cost Certificate"), which Cost Certificate is subject to approval by the City Manager as properly payable under the TIF Ordinance and this Agreement. The City Manager may require such evidence of the Qualifying Costs as is reasonably necessary for the City Manager to determine the nature of the Public Infrastructure Improvements and confirm payment of the Qualifying Costs by the Company or its designee.

The City Manager may approve a Cost Certificate in whole or in part or may disapprove a Cost Certificate in whole or in part. If the City Manager disapproves any Qualifying Costs in a Cost Certificate, the City Manager will provide, within thirty (30) days of receipt of the Cost Certificate, a written explanation of why those Qualifying Costs were not approved and provide the Company reasonable opportunity to correct any deficiencies.

The Company may request a written determination by the City Manager in advance of expenditures for any Public Infrastructure Improvements that, upon making those expenditures and documenting those expenditures to the satisfaction of the City Manager, those expenditures will be eligible for reimbursement as Qualifying Costs under the TIF Ordinance and this Agreement. Any request made pursuant to this provision shall not be unreasonably denied by the City Manager, and the City Manager shall make a determination on each request within thirty (30) days of receiving that request. The City Manager shall not reject any portion of the Qualifying Costs identified on a Cost Certificate on the basis that those Qualifying Costs are not reimbursable under the TIF Ordinance and this Agreement if the City Manager has made a prior written determination that those Qualifying Costs are reimbursable pursuant to this provision.

The City agrees that it will respond to all communications with the Company in a timely manner, and City approvals under this Agreement shall not be unreasonably conditioned, withheld or delayed.

Section 9. Release. Upon satisfaction of the Company's obligations under this Agreement and expiration of the periods of exemption under the TIF Ordinance, or other termination of the obligations of the Owners to make the Service Payments, the City shall, upon the request of the Company, execute an instrument in recordable form evidencing such satisfaction or termination.

Section 10. Estoppel Certificate. Upon request of the Company, the City shall execute and deliver to the Company or any proposed purchaser, mortgagee or lessee of any Parcel, a certificate stating: (a) that the Agreement is in full force and effect, if the same is true; (b) that the Company is not in default under any of the terms, covenants or conditions of the Agreement, or, if the Company is in default, specifying same; and (c) such other matters as the Company reasonably requests.

Section 11. Representations of the Parties. The Company hereby represents that it has full power and authority to enter into this Agreement and carry out its terms. The City hereby represents that the TIF Ordinance was passed by City Council on _____, 2020 and remains in full force and effect, that this Agreement is authorized by Ordinance No. _____ passed by City Council on _____, 2020 and that the City has full power and authority to enter into this Agreement, to carry out its terms and to perform its obligations hereunder and thereunder.

Section 12. Events of Default and Remedies.

A. Event of Default. Any one or more of the following constitutes an "Event of Default" under this Agreement:

(i) The Company or the City fails to perform or observe any material obligation punctually and as due under this Agreement, provided that if a Force Majeure (as such term is defined below) event causes the failure, the Company or the City may receive an additional period of time as is reasonably necessary to perform or observe the material obligation in light of the event if it notifies the other of the potential event and the extent of the delay promptly after becoming aware of the event;

(ii) The Company or the City makes a representation or warranty in this Agreement that is materially false or misleading at the time it is made;

(iii) The Company files a petition for the appointment of a receiver or a trustee with respect to it or any of its property;

(iv) The Company makes a general assignment for the benefit of creditors;

(v) A court enters an order for relief pursuant to any Chapter of Title 11 of the U.S. Code, as the same may be amended from time to time, with the Company as debtor; or;

(vi) The Company files an insolvency proceeding with respect to itself or any proceeding with respect to itself for compromise, adjustment or other relief under the laws of any state relating to the relief of debtors;

As used in this Section, “Force Majeure” means any event that is not within the control of a party or its affiliates, employees, contractors, subcontractors or material suppliers that delays performance of any obligation under this Agreement including, but not limited to, the following acts: acts of God; fires; epidemics, including, but not limited to, COVID-19; landslides; floods; strikes; lockouts or other industrial disturbances; acts of public enemies; pandemics, acts or orders of any kind of any governmental authority; insurrections; riots; civil disturbances; arrests; explosions; breakage or malfunctions of or accidents to machinery, transmission pipes or canals; partial or entire failures of utilities; shortages of labor, materials, supplies or transportation; lightning, earthquakes, hurricanes, tornadoes, storms or droughts; periods of unusually inclement weather or excessive precipitation; or orders or restraints of any kind of the government of the United States, the State, the City (with respect to a Force Majeure claim by the Company), or any political subdivision of any of the foregoing.

B. General Right to Cure. In the event of any Event of Default in or breach of this Agreement, or any of its terms or conditions, by any party hereto, the defaulting party will, upon written notice from the other (which, in the case of notice from the City, shall include notice to the Owners), proceed, as soon as reasonably possible, to cure or remedy such Event of Default or breach, and, in any event, within thirty (30) days after receipt of such notice. In the event such Event of Default or breach is of such nature that it cannot be cured or remedied within said thirty (30) day period, then in such event the defaulting party will upon written notice from the other commence its actions to cure or remedy said breach within said thirty (30) day period, and proceed diligently thereafter to cure or remedy said breach.

C. Remedies. If a defaulting party fails to cure any Event of Default pursuant to paragraph (B) of this Section, a party may institute such proceedings against the defaulting party as may be necessary or desirable in its opinion to cure and remedy such default or breach. Such remedies include, but are not limited to: (i) suspending or terminating the obligations of the non-defaulting party under this Agreement, provided the aggrieved party must provide thirty (30) days’ notice of any termination to the defaulting party and provided further that the aggrieved party must rescind the termination notice and not terminate the Agreement if the defaulting party cures all Events of Default within a reasonable time thereafter, and (ii) any other rights and remedies available at law, in equity or otherwise to collect all amounts then becoming due or to enforce the performance of any obligation under this Agreement.

Section 13. Successors. This Agreement will be binding upon the parties hereto and their successors and assigns. Each Owner’s obligations under this Agreement, including, without limitation, its obligation to make Service Payments with respect to each Parcel it owns, are absolute and unconditional covenants running with the land and are enforceable by the City. Each Owner further agrees that all covenants herein, including, without limitation, its obligation to make Service Payments, whether or not these covenants are included by any Owner of any Parcel in any deed or instrument of conveyance to that Owner’s successors and assigns, are binding upon each subsequent owner and are enforceable by the City. Any future Owner of any Parcel, or any successors or assigns of such Owner, will be treated as an Owner for all purposes of this Agreement.

Section 14. Agreement Binding on Parties; No Personal Liability; City Consents. All covenants, obligations and agreements of the City and the Company contained in this Agreement shall be effective to the extent authorized and permitted by applicable law. No such covenant, obligation or agreement shall be deemed to be a covenant, obligation or agreement of any present or future member, official, officer, agent or employee of the City in other than their official capacity or of any individual person who is a partner, shareholder, director, member, manager, employee, officer or agent of the Company other

than in their capacity as a partner, shareholder, director, member, manager, employee, officer or agent, and no member of City Council, any City official executing this Agreement, or any individual person executing this Agreement on behalf of the Company, shall be liable personally by reason of the covenants, obligations or agreements of the City or the Company contained in this Agreement.

Section 15. Amendments. This Agreement may be amended only by written instrument executed by both of the parties to this Agreement. If, notwithstanding any other provision of this Agreement, it becomes necessary to modify the terms of this Agreement to reflect the exact legal and financing structure used by the Company in developing, equipping and operating the Project, the City shall agree to the necessary modifications to this Agreement so long as no other terms of the Agreement are materially affected.

Section 16. Prevailing Wage. The Company will comply with, and require all contractors working under its direction to comply with, all applicable requirements of Chapter 4115, including, without limitation, and when necessary (*i.e.*, when Public Infrastructure Improvements are being dedicated to a public authority): (i) obtaining the determination required by that Chapter 4115 of the prevailing rates of wages to be paid for all classes of work called for by the Public Infrastructure Improvements that are subject to prevailing wage requirements, (ii) obtaining the designation of a prevailing wage coordinator for Public Infrastructure Improvements that are subject to prevailing wage requirements, and (iii) insuring that all subcontractors receive notification of changes in prevailing wage rates as required by that Chapter 4115.

Section 17. Provision of Information. The Company, as Owner, agrees for itself and each successive Owner to (i) cooperate in all reasonable ways with, and provide necessary and reasonable information to, the designated tax incentive review council ("TIRC") to enable that TIRC to review and determine annually during the term of this Agreement the compliance of the Owners with the terms of this Agreement; and (ii) to cooperate in all reasonable ways with, and provide necessary and reasonable information to the City to enable the City to submit the status report required by R.C. Section 5709.40(I) to the Director of the Ohio Development Services Agency on or before March 31 of each year.

Section 18. Nondiscriminatory Hiring. The City has developed a policy to ensure that recipients of any incentives practice non-discriminatory hiring in their operations. By executing this Agreement, the Company commits to follow non-discriminatory hiring practices with respect to its operation of the Project and acknowledges that no individual may be denied employment at the Project solely on the basis of race, religion, sex, disability, color, national origin, or ancestry.

Section 19. Notices. Any notices, statements, acknowledgements, consents, approvals, certificates or requests required to be given on behalf of any party to this Agreement shall be made in writing addressed as follows and sent by (a) registered or certified mail, return receipt requested, and shall be deemed delivered when the return receipt is signed, refused or unclaimed, or (b) by nationally recognized overnight delivery courier service, and shall be deemed delivered the next business day after acceptance by the courier service with instructions for next-business-day delivery:

If to the City, to:

City of Fairfield
Attn: City Manager
5350 Pleasant Ave.
Fairfield, OH 45014

With a copy to:

City of Fairfield
Attn: Law Director
5350 Pleasant Ave.
Fairfield, OH 45014

If to the Owner, to:

AOZI – FAIRFIELD BUILDING II, LLC
Attn: Aasif Bade, Manager
55 Monument Circle, Suite 450
Indianapolis, IN 46204

With a copy to:

Scott J. Ziance
Vorys, Sater, Seymour and Pease LLP
52 East Gay Street
Columbus, Ohio 43215

or to any such other addresses as may be specified by any party, from time to time, by prior written notification.

Section 20. Titles. The parties have inserted the section titles in this Agreement only as a matter of convenience and for reference, and those titles in no way define, limit, extend or describe the scope of this Agreement or the intent of the parties in including any particular provision in this Agreement.

Section 21. Incorporation of Exhibits. All exhibits attached hereto are hereby incorporated into this Agreement and made a part hereof.

Section 22. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed to constitute an original, but all of which together shall constitute but one and the same instrument.

Section 23. Severability. If any provision of this Agreement or the application of any such provision to any such person or any circumstance shall be determined to be invalid or unenforceable, then such determination shall not affect any other provision of this Agreement or the application of such provision to any other person or circumstance, all of which other provisions shall remain in full force and effect. If any provision of this Agreement is capable of two constructions one of which would render the provision valid, then such provision shall have the meaning which renders it valid.

Section 24. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio.

Section 25. Forum and Venue. Unless otherwise required by law, any legal action by any party for claims arising under or related to this Agreement must be instituted in the state or federal courts of appropriate jurisdiction for Butler County, Ohio, or any appellate courts therefrom.

Section 26. Transfer and/or Assignment. Except to (i) entities affiliated with the Company (which for purposes of this Agreement shall include but not be limited to subsidiaries, affiliates and equity participants in the Project), (ii) entities used in a financing arrangement by the Company or its affiliates to develop and equip the Project (which for purposes of this Agreement shall include but not be limited to entities used in a leasing arrangement), or (iii) successor entities as a result of a consolidation, reorganization, acquisition, merger, or sale of all or substantially all of the assets or equity ownership interests of the Company, all to which this Agreement and the benefits and obligations thereof are transferable and assignable, this Agreement and the benefits and obligations thereof are not transferable or assignable by the Company or its affiliates, in whole or in part, without the express, written approval of the City, which shall not be unreasonably withheld or delayed.

Section 27. Entire Agreement. As of the Effective Date of this Agreement, this Agreement constitutes the entire agreement between the Company and the City pertaining to the subject matter contained herein and therein and supersedes all other prior or contemporaneous agreements or understandings between the Company and the City in connection with such subject matter.

Section 28. Incorporation of Exhibits. All exhibits attached hereto are hereby incorporated into this Agreement and made a part hereof.

Section 29. Future Discussions. To the extent the City or the Company wishes to discuss with the other party access from other property to the Project Site or from the Project Site to other property, each party agrees to discuss that topic with the other party in good faith in an attempt to identify one or more options that enhance the value of both other property and the Project Site.

[Remainder of the Page Intentionally Left Blank.]

IN WITNESS WHEREOF, the City and the Company have caused this Agreement to be executed in their respective names by their duly authorized officers or representatives, as of the Effective Date written above.

AOZI – FAIRFIELD BUILDING II, LLC,

By: _____

Its: _____

CITY OF FAIRFIELD, OHIO

By: _____
Mark T. Wendling, City Manager

Approved as to form:

John Clemmons, Law Director

Approved as to content:

Greg Kathman, Development Services Director

FISCAL OFFICER'S CERTIFICATE

As fiscal officer for the City of Fairfield, I hereby certify that funds sufficient to meet the obligations of the City in this Agreement (including specifically the funds required to meet the obligation of the City in the year 2020) have been lawfully appropriated for the purposes thereof and are available in the treasury, and/or are in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. The City has no obligation to make payments pursuant to this Agreement except from Service Payments to be collected for deposit into the TIF Fund. No City expenditures will be required in 2020. This certificate is given in compliance with Ohio Revised Code Sections 5705.41 *et seq.*

Dated: _____, 2020

 Scott Timmer, Director of Finance
 City of Fairfield, Ohio

Exhibit A**Property Description**

The Project Site is all of that property described and depicted on this page and the pages that follow which, as of the Effective Date of the TIF Agreement, is located within the parcel numbers set forth below:

[ADD Parcel Numbers]

[ADD Property Description]

The Neighboring Sites are all of that property described and depicted on this page and the pages that follow which, as of the Effective Date of the TIF Agreement, are located within the parcel numbers set forth below:

A0700183000006

A0700229000009

A0700015000040

A0700015000041

A0700015000042

A0700015000051

A0700183000003

[ADD Property Description]

[EXHIBIT A CONTINUES ON FOLLOWING PAGE]

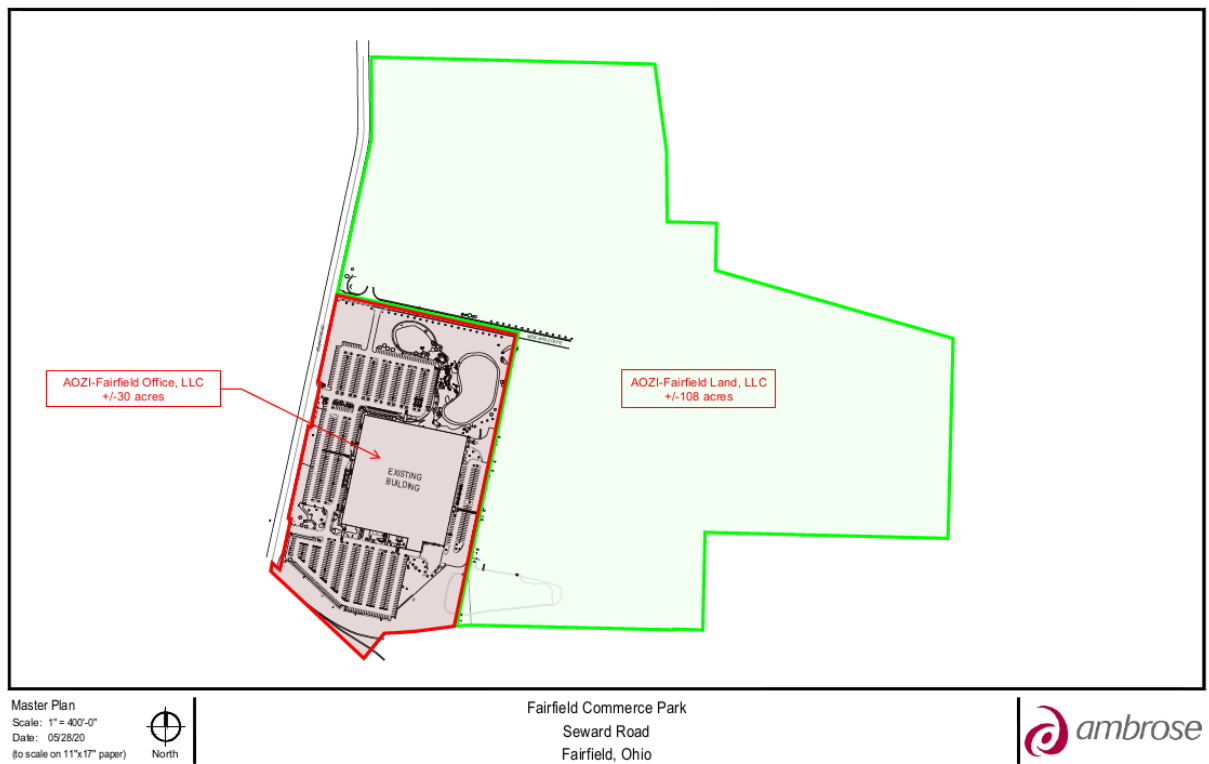


Exhibit B

Description of the Public Infrastructure Improvements

The Public Infrastructure Improvements consist of any “public infrastructure improvement” defined under RC 5709.40(A)(8) and that directly benefits the Parcels and specifically include, but are not limited to, any of the following improvements that will directly benefit the Parcels and all related costs of those permanent improvements:

- (A) Acquisition of land; extension and construction of electric utility infrastructure necessary to provide electric service on the Property; construction of a water tower and/or reservoir or other project to improve the water delivery system of the City; street lighting; sidewalks and/or bike paths; acquisition of land for park purposes; acquisition and installation of equipment in parks; construction of other park improvements; acquisition of land for rights of way; construction of other roads and all related appurtenances; traffic signs and signals; engineering and other professional services secured in connection with the Public Infrastructure Improvements including legal, planning, citizen participation, environmental studies and remediation; streetscape and other improvements including, but not limited to, grading, draining, curbing, paving, resurfacing, constructing or reconstructing storm sewers, sanitary sewers, water mains, sidewalks, driveway approaches and aprons, public parking spaces and structures; electrical lighting; removal and placement of overhead utilities underground; installation of the desired conduit; environmental remediation; demolition; traffic control devices, including traffic lights, signs and other markings; installing public benches, seating areas and trash receptacles; planting trees, shrubbery and other landscaping materials, together with all other necessary and appropriate appurtenances;
- (B) Construction of road improvements on Seward Road, which may include, but is not necessarily limited to, new road construction, the construction of a turn lane, road widening, and the addition of a traffic signal at or near the Mercantile-Seward Road Intersection, all as reasonably agreed upon by the City and the Company to ensure that the design and specification standards are appropriate for the expected use; and
- (C) Reconstruction of Northpointe Drive from the southeast corner of the Project Site to Distribution Circle within the public right of way, which may include, but is not necessarily limited to, new road construction, road widening, improved road pavement, storm sewer installation, and the construction of a rail crossing, all as reasonably agreed upon by the City and the Company to ensure that the design and specification standards are appropriate for the expected use.

Exhibit C**COST CERTIFICATE FOR
TAX INCREMENT FINANCING AGREEMENT**

The Company, through its authorized representative, hereby certifies that it has paid \$_____ for Public Infrastructure Improvements under the Tax Increment Financing Agreement with the City as reflected in the attached list of expenditures and invoices. This amount is addition to any prior amounts certified by the Company on any other Cost Certificate.

AOZI – FAIRFIELD BUILDING II, LLC

By:_____

Printed:_____

Title:_____

Date:_____

TAX INCREMENT FINANCING AGREEMENT (AMBROSE LAND SITE)

This Tax Increment Financing Agreement (this “Agreement”) is made and entered into as of _____, 2020 (the “Effective Date”) by and between the CITY OF FAIRFIELD, OHIO, a municipal corporation duly organized and validly existing under the Constitution and laws of the State of Ohio (the “City”), with offices at 5350 Pleasant Avenue, Fairfield, OH 45104, and AOZI-FAIRFIELD LAND, LLC, an Indiana limited liability company (the “Company”). The City and the Company may each be referred to herein as a “party” or collectively as the “parties”.

WITNESSETH:

WHEREAS, the Company desires to construct one or more office / warehouse / manufacturing buildings and related site improvements (the “Project”) on certain real property located in the City, a description of which is attached hereto as Exhibit A (the “Project Site”) and incorporated herein by reference, with each parcel of real property within the Project Site referred to herein as a “Parcel” and collectively as the “Parcels” (whether as presently appearing on the county tax duplicate or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, affiliates of the Company plan to remodel or construct one or more office / warehouse / manufacturing buildings and related site improvements on certain real property near the Project Site, as depicted on Exhibit A (the “Neighboring Sites”); and

WHEREAS, in order to successfully develop the Parcels, it may be necessary to undertake or to cause to be undertaken certain public infrastructure improvements as described in Exhibit B attached hereto (the “Public Infrastructure Improvements”), which the City and the Company agree will directly benefit the Parcels; and

WHEREAS, the Project Site is located on a portion of the real property (the “Property”) for which the City approved a tax increment financing exemption pursuant to Ordinance No. _____ approved on _____, 2020 (the “TIF Ordinance”); and

WHEREAS, the City, pursuant to the TIF Ordinance, declared that 100% of the increase in the assessed value of each Parcel of the Property, subsequent to the effective date of the TIF Ordinance (which increase in assessed value is an “Improvement” as defined in Ohio Revised Code Section (“R.C. Section”) 5709.40) shall be a public purpose and shall be exempt from real property taxation for a period commencing on a Parcel-by-Parcel basis for each Parcel the earlier of (i) the first tax year for which there is an Improvement of at least \$175,000 (an increase in fair market value of \$500,000) for that Parcel, or (ii) tax year 2028 and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance (collectively, the “TIF Exemption”); and

WHEREAS, the Project Site is also located within the City of Fairfield, Ohio Community Reinvestment Area as described below; and

WHEREAS, the Fairfield City Council (the “City Council”) by Ordinance No. 173-95 adopted November 27, 1995, created the “City of Fairfield Community Reinvestment Area” pursuant to Chapter 3735 of the Ohio Revised Code (the “Original Area”) and by Ordinance No. 48-08 adopted April

28, 2008, amended and expanded the designation of the Original Area to include certain other property within the City (collectively, with the Original Area, the “Area”) and designated the entire Area the “City of Fairfield, Ohio Community Reinvestment Area”; and

WHEREAS, effective June 5, 2008, the Director of the Department of Development of the State of Ohio (predecessor to the Ohio Development Services Agency) determined and certified that the aforementioned Area contains the characteristics set forth in R.C. Section 3735.66 and confirmed that Area as a “Community Reinvestment Area” pursuant to that Section 3735.66; and

WHEREAS, in connection with the Project, the City and the Company have entered into a Community Reinvestment Area Agreement dated June 25, 2020 (the “CRA Agreement”), which CRA Agreement provides for (i) a ten (10) year, 75% real property tax exemption pursuant to R.C. Section 3735.67 for the assessed value of Buildings (as defined in the CRA Agreement) at the Project Site and (ii) a ten (10) year, 75% real property tax exemption pursuant to R.C. Section 3735.67 for the increase in the assessed value after remodeling at the Project Site (collectively with (i) and (ii), the “CRA Exemptions”); and

WHEREAS, the City and the Company intend for the CRA Exemptions to take priority over the TIF Exemption; and

WHEREAS, the City has determined that it is necessary and appropriate and in the best interest of the City to provide for the current owner of each Parcel and any future owners of each Parcel (each current owner and each future owner referred to herein individually as an “Owner” and collectively as the “Owners”) to make annual service payments in lieu of taxes with respect to any Improvement allocable thereto (collectively for all Parcels, the “Service Payments”) to the Butler County Treasurer (the “County Treasurer”), which Service Payments will be (i) distributed, in part, to the Fairfield City School District (the “Fairfield School District”) and Butler Tech (the “JVSD” or together with the Fairfield School District, the “School Districts”) in amounts equal to the real property taxes that the School Districts would have received if the Improvements had not been exempted from real property taxation pursuant to the TIF Ordinance, (ii) used to reimburse the Company for costs of the Public Infrastructure Improvements, plus interest thereon, as further specified in this Agreement, and (iii) used for such other purposes as may be authorized by law, all pursuant to and in accordance with R.C. Sections 5709.40, 5709.42 and 5709.43 (collectively, the “TIF Statutes”), the TIF Ordinance and this Agreement; and

WHEREAS, City Council, by Ordinance No. _____ passed on _____, 2020, authorized the execution and delivery of this Agreement; and

WHEREAS, in accordance with the TIF Statutes and pursuant to the TIF Ordinance, the City and the Company desire to enter into this Agreement on the terms and conditions set forth herein to provide for the collection of and disbursement of the Service Payments and to facilitate the construction of the Public Infrastructure Improvements, which will directly benefit the Project Site.

NOW, THEREFORE, in consideration of the premises and covenants contained herein, the Company and the City agree as follows:

Section 1. TIF Exemption and Agreements Related Thereto.

A. In connection with the undertaking of the Public Infrastructure Improvements, the City, through the TIF Ordinance, has granted, among other things, with respect to the Improvements, a one hundred percent (100%) exemption from real property taxation, for a period commencing on a Parcel-by-Parcel basis for each Parcel the earlier of (i) the first tax year for which there is an Improvement of at least \$175,000 (an increase in fair market value of \$500,000) for that Parcel, or (ii) tax year 2028 and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance.

B. The City shall perform such acts as are reasonably necessary or appropriate to (i) preserve and maintain the CRA Exemptions as exemptions having priority over exemptions established pursuant to the TIF Ordinance, and (ii) effect, claim, reserve and maintain the exemptions from real property taxation granted under the TIF Ordinance and this Agreement, including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

Section 2. Obligation to Make Service Payments.

A. Service Payments. The Owner hereby agrees to make the Service Payments due during its period of ownership of each Parcel, all pursuant to and in accordance with the requirements of the TIF Statutes, the TIF Ordinance, the provisions of Ohio law relating to real property tax collections, and any subsequent amendments or supplements thereto. Service Payments will be made semiannually to the County Treasurer (or to the County Treasurer's designated agent for collection of the Service Payments) on or before the final dates for payment of real property taxes for the Parcels, until expiration of the TIF Exemption. Any late payments will bear penalties and interest at the then current rate established under R.C. Sections 323.121 and 5703.47 or any successor provisions thereto, as the same may be amended from time to time. Service Payments will be made in accordance with the requirements of the TIF Statutes and the TIF Ordinance and, for each Parcel, will be in the same amount as the real property taxes that would have been charged and payable against the Improvement to that Parcel if it were not exempt from taxation pursuant to the TIF Exemption, including any penalties and interest. The Owner will not, under any circumstances, be required (i) for any tax year to pay both real property taxes and Service Payments with respect to any portion of the Improvement to a Parcel, whether pursuant to R.C. Section 5709.42 or this Agreement, or (ii) to make Service Payments as to any portion of an Improvement that is subject to a CRA Exemption for any period that portion is subject to a CRA Exemption. The City and the Owner agree that the City of Fairfield Northeast Area Public Improvement Tax Increment Equivalent Fund referred to in Section 3 of the TIF Ordinance (the "TIF Fund") will receive all Service Payments made with respect to the Improvement to each Parcel that are payable to the City.

Notwithstanding any other provision of this Agreement or the TIF Ordinance, the TIF Exemption and the obligation to make Service Payments are subject and subordinate to the CRA Exemptions.

B. Priority of Lien. The Owner acknowledges, for itself and any and all future Owners, that the provisions of R.C. Section 5709.91, which specify that the Service Payments for each Parcel will be treated in the same manner as taxes for all purposes of the lien described in R.C. Section 323.11, including, but not limited to, the priority of the lien and the collection of Service Payments, will apply to this Agreement and to the Parcels and any Improvements.

Section 3. Establishment of a TIF Fund by the City; Distribution of Funds. The City agrees that it shall establish the TIF Fund as a depository fund to be held in the custody of the City for the sole purpose of receiving the Service Payments made from the Owners to the County Treasurer and payable to the

City. Upon distribution of the Service Payments to the City (after compensation amounts have been paid to the School Districts as set forth in Section 5 of this Agreement or otherwise required by law), those Service Payments shall be deposited to the TIF Fund. Amounts on deposit in the TIF Fund shall be used to fully reimburse the Company for costs of the Public Infrastructure Improvements in the manner and amounts described and permitted in Section 6 herein.

The TIF Fund shall remain in existence so long as such Service Payments are collected and used for the purposes described in this Agreement and the TIF Ordinance, after which the TIF Fund shall be dissolved in accordance with R.C. Section 5709.80

Section 4. Exemption Applications, Maintenance and Notice. In accordance with R.C. Sections 5715.27 and 5709.911, the Company or the City, at the Company's request, shall file or cause to be filed an application prepared by the Company for an exemption from real property taxation (DTE Form 24 or its successor form) with the Butler County Auditor (the "County Auditor") for the Improvements. The Company and the City agree to cooperate with each other for this purpose, and to cooperate with the County Auditor, the Ohio Department of Taxation and other public officials and governmental agencies in the performance by the public officials and governmental agencies of their duties in connection with the TIF Ordinance and this Agreement.

Section 5. Payments to School Districts. As provided in the TIF Ordinance or as otherwise required by the TIF Statutes, the County Treasurer shall distribute the semiannual Service Payments as follows: (i) to the Fairfield School District, an amount equal to the amount that the Fairfield School District would otherwise have received as real property tax payments for that semiannual payment derived from the Improvement to the Parcels located within the Fairfield School District if the Improvement had not been exempt from taxation pursuant to the TIF Ordinance (and, for the avoidance of doubt, not including any amount attributable to the portion of the Improvement exempt pursuant to the CRA Exemption); (ii) to the JVSD, an amount equal to the amount that the JVSD would otherwise have received as real property tax payments for that semiannual payment derived from the Improvement to the Parcels located within the JVSD if the Improvement had not been exempt from taxation pursuant to the TIF Ordinance (and, for the avoidance of doubt, not including any amount attributable to the portion of the Improvement exempt pursuant to the CRA Exemption); and (iii) to the City, all remaining amounts for further deposit into the TIF Fund.

Section 6. Reimbursements to Company from TIF Fund. The City hereby agrees to pay to the Company, in accordance with the terms of this Agreement, the costs of the Public Infrastructure Improvements incurred by the Company and eligible for reimbursement as provided in this Agreement and the TIF Statutes (with the costs collectively referred to herein as the "Qualifying Costs"), plus interest on those Qualifying Costs at the annual rate of six percent (6%).

After the Fairfield School District and JVSD receive their respective portions of the semiannual Service Payments as set forth in Section 5 of this Agreement, the City shall disburse the remaining Service Payments and Neighboring Site Service Payments (defined below) in the TIF Fund in the following order of priority:

(i) If the County Treasurer does not distribute the Service Payments to the Fairfield School District and JVSD in accordance with Section 5 of this Agreement, to the Fairfield School District and JVSD their respective amounts due in accordance with Section 5 of this Agreement;

(ii) To the Company, to pay for all Qualifying Costs that the Company incurred, plus interest at an annual interest rate equal to six percent (6%) on any unpaid balance until the earlier of (i) thirty (30)

years of reimbursement payments have been made to the Company for each Parcel, or (ii) the Company has been fully reimbursed for all Qualifying Costs, plus any applicable interest.

(iii) To the City to be utilized at its discretion for any purpose permitted by applicable law.

Notwithstanding anything to the contrary in this Agreement, the Company and the City agree that (i) the City is only obligated to pay or reimburse Qualifying Costs to the extent Service Payments from the Project Site or the Neighboring Sites ([“Neighboring Site Service Payments”](#)) are available for such payments or reimbursements, and (ii) the City is permitted to pay or reimburse Qualifying Costs, plus any applicable interest, from any lawful sources. Moreover, the City and the Company agree that if more than one of the Company and its affiliates seeks reimbursement of costs, the City shall reimburse such costs, in the form of Service Payments or Neighboring Site Service Payments, in the order that the requests were received based on the date the City receives the cost certificate either (i) from the Company under Section 8 of this Agreement, or (ii) from a Company affiliate under any TIF Agreement applicable to a Neighboring Site.

The scope of costs that may be classified as Qualifying Costs shall be discussed from time to time by Company representatives and City representatives based on a consideration of all relevant facts and circumstances, including identification of Public Infrastructure Improvements that will materially benefit not only the Project Site and the Neighboring Sites, but also other property within the City. Initially, the Company and the City agree that all costs incurred by one or any combination of the Company, any other Owner, or the owners of the Neighboring Sites with respect to categories (B) and (C) in Exhibit B are Qualifying Costs up to a pre-interest maximum of the lesser of (i) \$500,000, or (ii) fifty percent (50%) of the costs; provided, however, the City agrees to discuss categories (B) and (C) further with the Company and may, in appropriate circumstances, agree to increase the cap that applies to categories (B) and (C), with any such increase approved in writing on behalf of the City by the City Manager.

Section 7. Payments to the Company

The City shall pay monies on deposit in the TIF Fund to the Company, in accordance with Section 6 of this Agreement, on the first business day following each May 31 and November 30 (each, a “Payment Date”). Payments for Qualifying Costs for any Public Infrastructure Improvements and any interest payable thereon will be made beginning with the first Payment Date following the satisfaction of the conditions of Section 8 of this Agreement. The Company shall deliver to the City, at least thirty (30) days prior to each Payment Date, a statement showing the total amount of Qualifying Costs and interest then due to the Company under this Agreement, along with a brief description of the basis and calculations for the same; provided, however, that failure by Company to deliver this statement shall not excuse the City from its payment obligation, but shall only delay payment to the same extent delivery of the statement was delayed. All payments to the Company hereunder on each Payment Date must be made pursuant to written instructions provided by the Company. Any monies paid pursuant to this Agreement will be applied first to the payment of interest on the Qualifying Costs and second to the payment of the Qualifying Costs, so that all interest due shall be paid before the payment of any Qualifying Costs.

Interest on the unpaid portion of the Qualifying Costs will accrue from the date the Company provides to the City with a Cost Certificate (as defined in Section 8) for those Qualifying Costs. Any interest on such Qualifying Costs that remains unpaid on the day following each Payment Date will itself accrue interest in the same manner as the Qualifying Costs.

Any expenditure pursuant to this Section 7 of monies deposited in the TIF Fund is subject to the expenditure restrictions and appropriation requirements of Ohio law.

Notwithstanding any other provision of this Agreement, the City's payment obligations hereunder are limited to the monies in the TIF Fund and do not constitute an indebtedness of the City, the State of Ohio, or any other political subdivision thereof, within the provisions and limitations of the laws and the Constitution of the State of Ohio, and the Company does not have the right to have taxes or excises levied by the City, the State of Ohio, or any other political subdivision thereof for the payment of the Qualifying Costs and accrued interest.

Section 8. Conditions Precedent to Commencement of Payments to the Company.

The City's obligation to make payments to the Company for Qualifying Costs under this Agreement, and the accrual of interest on those Qualifying Costs, as provided in this Agreement, commences when the Company has provided to the City a Cost Certificate for those Qualifying Costs substantially in the form attached as Exhibit C (each, a "Cost Certificate"), which Cost Certificate is subject to approval by the City Manager as properly payable under the TIF Ordinance and this Agreement. The City Manager may require such evidence of the Qualifying Costs as is reasonably necessary for the City Manager to determine the nature of the Public Infrastructure Improvements and confirm payment of the Qualifying Costs by the Company or its designee.

The City Manager may approve a Cost Certificate in whole or in part or may disapprove a Cost Certificate in whole or in part. If the City Manager disapproves any Qualifying Costs in a Cost Certificate, the City Manager will provide, within thirty (30) days of receipt of the Cost Certificate, a written explanation of why those Qualifying Costs were not approved and provide the Company reasonable opportunity to correct any deficiencies.

The Company may request a written determination by the City Manager in advance of expenditures for any Public Infrastructure Improvements that, upon making those expenditures and documenting those expenditures to the satisfaction of the City Manager, those expenditures will be eligible for reimbursement as Qualifying Costs under the TIF Ordinance and this Agreement. Any request made pursuant to this provision shall not be unreasonably denied by the City Manager, and the City Manager shall make a determination on each request within thirty (30) days of receiving that request. The City Manager shall not reject any portion of the Qualifying Costs identified on a Cost Certificate on the basis that those Qualifying Costs are not reimbursable under the TIF Ordinance and this Agreement if the City Manager has made a prior written determination that those Qualifying Costs are reimbursable pursuant to this provision.

The City agrees that it will respond to all communications with the Company in a timely manner, and City approvals under this Agreement shall not be unreasonably conditioned, withheld or delayed.

Section 9. Release. Upon satisfaction of the Company's obligations under this Agreement and expiration of the periods of exemption under the TIF Ordinance, or other termination of the obligations of the Owners to make the Service Payments, the City shall, upon the request of the Company, execute an instrument in recordable form evidencing such satisfaction or termination.

Section 10. Estoppel Certificate. Upon request of the Company, the City shall execute and deliver to the Company or any proposed purchaser, mortgagee or lessee of any Parcel, a certificate

stating: (a) that the Agreement is in full force and effect, if the same is true; (b) that the Company is not in default under any of the terms, covenants or conditions of the Agreement, or, if the Company is in default, specifying same; and (c) such other matters as the Company reasonably requests.

Section 11. Representations of the Parties. The Company hereby represents that it has full power and authority to enter into this Agreement and carry out its terms. The City hereby represents that the TIF Ordinance was passed by City Council on _____, 2020 and remains in full force and effect, that this Agreement is authorized by Ordinance No. _____ passed by City Council on _____, 2020 and that the City has full power and authority to enter into this Agreement, to carry out its terms and to perform its obligations hereunder and thereunder.

Section 12. Events of Default and Remedies.

A. Event of Default. Any one or more of the following constitutes an “Event of Default” under this Agreement:

(i) The Company or the City fails to perform or observe any material obligation punctually and as due under this Agreement, provided that if a Force Majeure (as such term is defined below) event causes the failure, the Company or the City may receive an additional period of time as is reasonably necessary to perform or observe the material obligation in light of the event if it notifies the other of the potential event and the extent of the delay promptly after becoming aware of the event;

(ii) The Company or the City makes a representation or warranty in this Agreement that is materially false or misleading at the time it is made;

(iii) The Company files a petition for the appointment of a receiver or a trustee with respect to it or any of its property;

(iv) The Company makes a general assignment for the benefit of creditors;

(v) A court enters an order for relief pursuant to any Chapter of Title 11 of the U.S. Code, as the same may be amended from time to time, with the Company as debtor; or;

(vi) The Company files an insolvency proceeding with respect to itself or any proceeding with respect to itself for compromise, adjustment or other relief under the laws of any state relating to the relief of debtors;

As used in this Section, “Force Majeure” means any event that is not within the control of a party or its affiliates, employees, contractors, subcontractors or material suppliers that delays performance of any obligation under this Agreement including, but not limited to, the following acts: acts of God; fires; epidemics, including, but not limited to, COVID-19; landslides; floods; strikes; lockouts or other industrial disturbances; acts of public enemies; pandemics, acts or orders of any kind of any governmental authority; insurrections; riots; civil disturbances; arrests; explosions; breakage or malfunctions of or accidents to machinery, transmission pipes or canals; partial or entire failures of utilities; shortages of labor, materials, supplies or transportation; lightning, earthquakes, hurricanes, tornadoes, storms or droughts; periods of unusually inclement weather or excessive precipitation; or orders or restraints of any kind of the

government of the United States, the State, the City (with respect to a Force Majeure claim by the Company), or any political subdivision of any of the foregoing.

B. General Right to Cure. In the event of any Event of Default in or breach of this Agreement, or any of its terms or conditions, by any party hereto, the defaulting party will, upon written notice from the other (which, in the case of notice from the City, shall include notice to the Owners), proceed, as soon as reasonably possible, to cure or remedy such Event of Default or breach, and, in any event, within thirty (30) days after receipt of such notice. In the event such Event of Default or breach is of such nature that it cannot be cured or remedied within said thirty (30) day period, then in such event the defaulting party will upon written notice from the other commence its actions to cure or remedy said breach within said thirty (30) day period, and proceed diligently thereafter to cure or remedy said breach.

C. Remedies. If a defaulting party fails to cure any Event of Default pursuant to paragraph (B) of this Section, a party may institute such proceedings against the defaulting party as may be necessary or desirable in its opinion to cure and remedy such default or breach. Such remedies include, but are not limited to: (i) suspending or terminating the obligations of the non-defaulting party under this Agreement, provided the aggrieved party must provide thirty (30) days' notice of any termination to the defaulting party and provided further that the aggrieved party must rescind the termination notice and not terminate the Agreement if the defaulting party cures all Events of Default within a reasonable time thereafter, and (ii) any other rights and remedies available at law, in equity or otherwise to collect all amounts then becoming due or to enforce the performance of any obligation under this Agreement.

Section 13. Successors. This Agreement will be binding upon the parties hereto and their successors and assigns. Each Owner's obligations under this Agreement, including, without limitation, its obligation to make Service Payments with respect to each Parcel it owns, are absolute and unconditional covenants running with the land and are enforceable by the City. Each Owner further agrees that all covenants herein, including, without limitation, its obligation to make Service Payments, whether or not these covenants are included by any Owner of any Parcel in any deed or instrument of conveyance to that Owner's successors and assigns, are binding upon each subsequent owner and are enforceable by the City. Any future Owner of any Parcel, or any successors or assigns of such Owner, will be treated as an Owner for all purposes of this Agreement.

Section 14. Agreement Binding on Parties; No Personal Liability; City Consents. All covenants, obligations and agreements of the City and the Company contained in this Agreement shall be effective to the extent authorized and permitted by applicable law. No such covenant, obligation or agreement shall be deemed to be a covenant, obligation or agreement of any present or future member, official, officer, agent or employee of the City in other than their official capacity or of any individual person who is a partner, shareholder, director, member, manager, employee, officer or agent of the Company other than in their capacity as a partner, shareholder, director, member, manager, employee, officer or agent, and no member of City Council, any City official executing this Agreement, or any individual person executing this Agreement on behalf of the Company, shall be liable personally by reason of the covenants, obligations or agreements of the City or the Company contained in this Agreement.

Section 15. Amendments. This Agreement may be amended only by written instrument executed by both of the parties to this Agreement. If, notwithstanding any other provision of this Agreement, it becomes necessary to modify the terms of this Agreement to reflect the exact legal and financing structure used by the Company in developing, equipping and operating the Project, the City shall

agree to the necessary modifications to this Agreement so long as no other terms of the Agreement are materially affected.

Section 16. Prevailing Wage. The Company will comply with, and require all contractors working under its direction to comply with, all applicable requirements of Chapter 4115, including, without limitation, and when necessary (*i.e.*, when Public Infrastructure Improvements are being dedicated to a public authority): (i) obtaining the determination required by that Chapter 4115 of the prevailing rates of wages to be paid for all classes of work called for by the Public Infrastructure Improvements that are subject to prevailing wage requirements, (ii) obtaining the designation of a prevailing wage coordinator for Public Infrastructure Improvements that are subject to prevailing wage requirements, and (iii) insuring that all subcontractors receive notification of changes in prevailing wage rates as required by that Chapter 4115.

Section 17. Provision of Information. The Company, as Owner, agrees for itself and each successive Owner to (i) cooperate in all reasonable ways with, and provide necessary and reasonable information to, the designated tax incentive review council ("TIRC") to enable that TIRC to review and determine annually during the term of this Agreement the compliance of the Owners with the terms of this Agreement; and (ii) to cooperate in all reasonable ways with, and provide necessary and reasonable information to the City to enable the City to submit the status report required by R.C. Section 5709.40(I) to the Director of the Ohio Development Services Agency on or before March 31 of each year.

Section 18. Nondiscriminatory Hiring. The City has developed a policy to ensure that recipients of any incentives practice non-discriminatory hiring in their operations. By executing this Agreement, the Company commits to follow non-discriminatory hiring practices with respect to its operation of the Project and acknowledges that no individual may be denied employment at the Project solely on the basis of race, religion, sex, disability, color, national origin, or ancestry.

Section 19. Notices. Any notices, statements, acknowledgements, consents, approvals, certificates or requests required to be given on behalf of any party to this Agreement shall be made in writing addressed as follows and sent by (a) registered or certified mail, return receipt requested, and shall be deemed delivered when the return receipt is signed, refused or unclaimed, or (b) by nationally recognized overnight delivery courier service, and shall be deemed delivered the next business day after acceptance by the courier service with instructions for next-business-day delivery:

If to the City, to:

City of Fairfield
Attn: City Manager
5350 Pleasant Ave.
Fairfield, OH 45014

With a copy to:

City of Fairfield
Attn: Law Director
5350 Pleasant Ave.
Fairfield, OH 45014

If to the Owner, to:

AOZI-FAIRFIELD LAND, LLC
 Attn: Aasif Bade, Manager
 55 Monument Circle, Suite 450
 Indianapolis, IN 46204

With a copy to:

Scott J. Ziance
 Vorys, Sater, Seymour and Pease LLP
 52 East Gay Street
 Columbus, Ohio 43215

or to any such other addresses as may be specified by any party, from time to time, by prior written notification.

Section 20. Titles. The parties have inserted the section titles in this Agreement only as a matter of convenience and for reference, and those titles in no way define, limit, extend or describe the scope of this Agreement or the intent of the parties in including any particular provision in this Agreement.

Section 21. Incorporation of Exhibits. All exhibits attached hereto are hereby incorporated into this Agreement and made a part hereof.

Section 22. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed to constitute an original, but all of which together shall constitute but one and the same instrument.

Section 23. Severability. If any provision of this Agreement or the application of any such provision to any such person or any circumstance shall be determined to be invalid or unenforceable, then such determination shall not affect any other provision of this Agreement or the application of such provision to any other person or circumstance, all of which other provisions shall remain in full force and effect. If any provision of this Agreement is capable of two constructions one of which would render the provision valid, then such provision shall have the meaning which renders it valid.

Section 24. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio.

Section 25. Forum and Venue. Unless otherwise required by law, any legal action by any party for claims arising under or related to this Agreement must be instituted in the state or federal courts of appropriate jurisdiction for Butler County, Ohio, or any appellate courts therefrom.

Section 26. Transfer and/or Assignment. Except to (i) entities affiliated with the Company (which for purposes of this Agreement shall include but not be limited to subsidiaries, affiliates and equity participants in the Project), (ii) entities used in a financing arrangement by the Company or its affiliates to develop and equip the Project (which for purposes of this Agreement shall include but not be limited to entities used in a leasing arrangement), or (iii) successor entities as a result of a consolidation, reorganization, acquisition, merger, or sale of all or substantially all of the assets or equity ownership interests of the Company, all to which this Agreement and the benefits and obligations thereof are transferable and assignable, this Agreement and the benefits and obligations thereof are not transferable or

assignable by the Company or its affiliates, in whole or in part, without the express, written approval of the City, which shall not be unreasonably withheld or delayed.

Section 27. Entire Agreement. As of the Effective Date of this Agreement, this Agreement constitutes the entire agreement between the Company and the City pertaining to the subject matter contained herein and therein and supersedes all other prior or contemporaneous agreements or understandings between the Company and the City in connection with such subject matter.

Section 28. Incorporation of Exhibits. All exhibits attached hereto are hereby incorporated into this Agreement and made a part hereof.

Section 29. Future Discussions. To the extent the City or the Company wishes to discuss with the other party access from other property to the Project Site or from the Project Site to other property, each party agrees to discuss that topic with the other party in good faith in an attempt to identify one or more options that enhance the value of both other property and the Project Site.

[Remainder of the Page Intentionally Left Blank.]

IN WITNESS WHEREOF, the City and the Company have caused this Agreement to be executed in their respective names by their duly authorized officers or representatives, as of the Effective Date written above.

AOZI-FAIRFIELD LAND, LLC,

By: _____

Its: _____

CITY OF FAIRFIELD, OHIO

By: _____
Mark T. Wendling, City Manager

Approved as to form:

John Clemmons, Law Director

Approved as to content:

Greg Kathman, Development Services Director

FISCAL OFFICER'S CERTIFICATE

As fiscal officer for the City of Fairfield, I hereby certify that funds sufficient to meet the obligations of the City in this Agreement (including specifically the funds required to meet the obligation of the City in the year 2020) have been lawfully appropriated for the purposes thereof and are available in the treasury, and/or are in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. The City has no obligation to make payments pursuant to this Agreement except from Service Payments to be collected for deposit into the TIF Fund. No City expenditures will be required in 2020. This certificate is given in compliance with Ohio Revised Code Sections 5705.41 *et seq.*

Dated: _____, 2020

Scott Timmer, Director of Finance
City of Fairfield, Ohio

Attachment: Land Site TIF Agreement - Ambrose-Fairfield (1661 : Ordinance Authorizing the City Manager to Execute TIF Agreements)

Exhibit A**Property Description**

The Project Site is all of that property described and depicted on this page and the pages that follow which, as of the Effective Date of the TIF Agreement, is located within the parcel numbers set forth below:

[ADD Parcel Numbers]

[ADD Property Description]

The Neighboring Sites are all of that property described and depicted on this page and the pages that follow which, as of the Effective Date of the TIF Agreement, are located within the parcel numbers set forth below:

A0700183000006

A0700229000009

A0700015000040

A0700015000041

A0700015000042

A0700015000051

A0700183000003

[ADD Property Description]

[EXHIBIT A CONTINUES ON FOLLOWING PAGE]

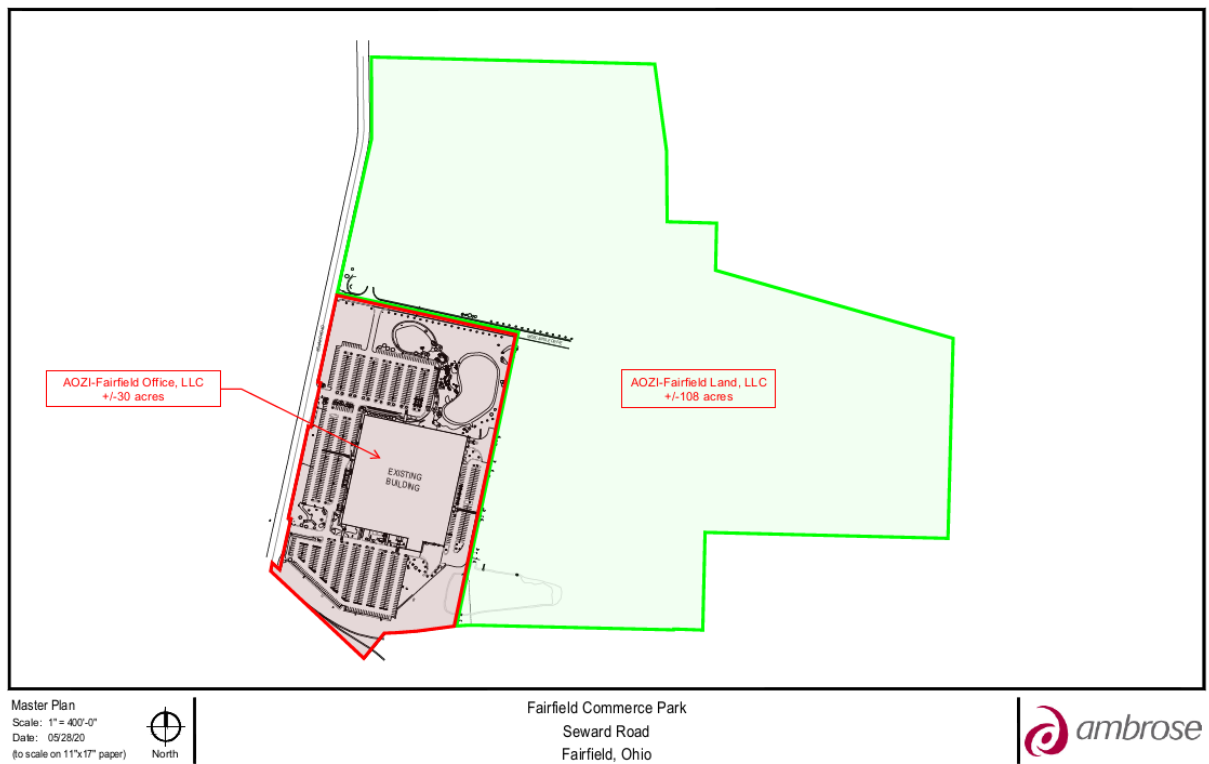


Exhibit B

Description of the Public Infrastructure Improvements

The Public Infrastructure Improvements consist of any “public infrastructure improvement” defined under RC 5709.40(A)(8) and that directly benefits the Parcels and specifically include, but are not limited to, any of the following improvements that will directly benefit the Parcels and all related costs of those permanent improvements:

- (A) Acquisition of land; extension and construction of electric utility infrastructure necessary to provide electric service on the Property; construction of a water tower and/or reservoir or other project to improve the water delivery system of the City; street lighting; sidewalks and/or bike paths; acquisition of land for park purposes; acquisition and installation of equipment in parks; construction of other park improvements; acquisition of land for rights of way; construction of other roads and all related appurtenances; traffic signs and signals; engineering and other professional services secured in connection with the Public Infrastructure Improvements including legal, planning, citizen participation, environmental studies and remediation; streetscape and other improvements including, but not limited to, grading, draining, curbing, paving, resurfacing, constructing or reconstructing storm sewers, sanitary sewers, water mains, sidewalks, driveway approaches and aprons, public parking spaces and structures; electrical lighting; removal and placement of overhead utilities underground; installation of the desired conduit; environmental remediation; demolition; traffic control devices, including traffic lights, signs and other markings; installing public benches, seating areas and trash receptacles; planting trees, shrubbery and other landscaping materials, together with all other necessary and appropriate appurtenances;
- (B) Construction of road improvements on Seward Road, which may include, but is not necessarily limited to, new road construction, the construction of a turn lane, road widening, and the addition of a traffic signal at or near the Mercantile-Seward Road Intersection, all as reasonably agreed upon by the City and the Company to ensure that the design and specification standards are appropriate for the expected use; and
- (C) Reconstruction of Northpointe Drive from the southeast corner of the Project Site to Distribution Circle within the public right of way, which may include, but is not necessarily limited to, new road construction, road widening, improved road pavement, storm sewer installation, and the construction of a rail crossing, all as reasonably agreed upon by the City and the Company to ensure that the design and specification standards are appropriate for the expected use.

Exhibit C**COST CERTIFICATE FOR
TAX INCREMENT FINANCING AGREEMENT**

The Company, through its authorized representative, hereby certifies that it has paid \$_____ for Public Infrastructure Improvements under the Tax Increment Financing Agreement with the City as reflected in the attached list of expenditures and invoices. This amount is addition to any prior amounts certified by the Company on any other Cost Certificate.

AOZI-FAIRFIELD LAND, LLC

By:_____

Printed:_____

Title:_____

Date:_____

TAX INCREMENT FINANCING AGREEMENT (AMBROSE OFFICE SITE)

This Tax Increment Financing Agreement (this “Agreement”) is made and entered into as of _____, 2020 (the “Effective Date”) by and between the CITY OF FAIRFIELD, OHIO, a municipal corporation duly organized and validly existing under the Constitution and laws of the State of Ohio (the “City”), with offices at 5350 Pleasant Avenue, Fairfield, OH 45104, and **AOZI-FAIRFIELD OFFICE, LLC**, an Indiana limited liability company (the “Company”). The City and the Company may each be referred to herein as a “party” or collectively as the “parties”.

WITNESSETH:

WHEREAS, the Company desires to construct one or more office / warehouse / manufacturing buildings and related site improvements (the “Project”) on certain real property located in the City, a description of which is attached hereto as Exhibit A (the “Project Site”) and incorporated herein by reference, with each parcel of real property within the Project Site referred to herein as a “Parcel” and collectively as the “Parcels” (whether as presently appearing on the county tax duplicate or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, affiliates of the Company plan to remodel or construct one or more office / warehouse / manufacturing buildings and related site improvements on certain real property near the Project Site, as depicted on Exhibit A (the “Neighboring Sites”); and

WHEREAS, in order to successfully develop the Parcels, it may be necessary to undertake or to cause to be undertaken certain public infrastructure improvements as described in Exhibit B attached hereto (the “Public Infrastructure Improvements”), which the City and the Company agree will directly benefit the Parcels; and

WHEREAS, the Project Site is located on a portion of the real property (the “Property”) for which the City approved a tax increment financing exemption pursuant to Ordinance No. _____ approved on _____, 2020 (the “TIF Ordinance”); and

WHEREAS, the City, pursuant to the TIF Ordinance, declared that 100% of the increase in the assessed value of each Parcel of the Property, subsequent to the effective date of the TIF Ordinance (which increase in assessed value is an “Improvement” as defined in Ohio Revised Code Section (“R.C. Section”) 5709.40) shall be a public purpose and shall be exempt from real property taxation for a period commencing on a Parcel-by-Parcel basis for each Parcel the earlier of (i) the first tax year for which there is an Improvement of at least \$175,000 (an increase in fair market value of \$500,000) for that Parcel, or (ii) tax year 2028 and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance (collectively, the “TIF Exemption”); and

WHEREAS, the Project Site is also located within the City of Fairfield, Ohio Community Reinvestment Area as described below; and

WHEREAS, the Fairfield City Council (the “City Council”) by Ordinance No. 173-95 adopted November 27, 1995, created the “City of Fairfield Community Reinvestment Area” pursuant to Chapter 3735 of the Ohio Revised Code (the “Original Area”) and by Ordinance No. 48-08 adopted April 28, 2008,

amended and expanded the designation of the Original Area to include certain other property within the City (collectively, with the Original Area, the “Area”) and designated the entire Area the “City of Fairfield, Ohio Community Reinvestment Area”; and

WHEREAS, effective June 5, 2008, the Director of the Department of Development of the State of Ohio (predecessor to the Ohio Development Services Agency) determined and certified that the aforementioned Area contains the characteristics set forth in R.C. Section 3735.66 and confirmed that Area as a “Community Reinvestment Area” pursuant to that Section 3735.66; and

WHEREAS, in connection with the Project, the City and the Company, have entered into a Community Reinvestment Area Agreement dated June 25, 2020 (the “CRA Agreement”), which CRA Agreement provides for a ten (10) year, 75% real property tax exemption pursuant to R.C. Section 3735.67 for each increase in the assessed value after remodeling at the Project Site (the “CRA Exemptions”); and

WHEREAS, the City and the Company intend for the CRA Exemptions to take priority over the TIF Exemption; and

WHEREAS, the City has determined that it is necessary and appropriate and in the best interest of the City to provide for the current owner of each Parcel and any future owners of each Parcel (each current owner and each future owner referred to herein individually as an “Owner” and collectively as the “Owners”) to make annual service payments in lieu of taxes with respect to any Improvement allocable thereto (collectively for all Parcels, the “Service Payments”) to the Butler County Treasurer (the “County Treasurer”), which Service Payments will be (i) distributed, in part, to the Fairfield City School District (the “Fairfield School District”) and Butler Tech (the “JVSD” or together with the Fairfield School District, the “School Districts”) in amounts equal to the real property taxes that the School Districts would have received if the Improvements had not been exempted from real property taxation pursuant to the TIF Ordinance, (ii) used to reimburse the Company for costs of the Public Infrastructure Improvements, plus interest thereon, as further specified in this Agreement, and (iii) used for such other purposes as may be authorized by law, all pursuant to and in accordance with R.C. Sections 5709.40, 5709.42 and 5709.43 (collectively, the “TIF Statutes”), the TIF Ordinance and this Agreement; and

WHEREAS, City Council, by Ordinance No. _____ passed on _____, 2020, authorized the execution and delivery of this Agreement; and

WHEREAS, in accordance with the TIF Statutes and pursuant to the TIF Ordinance, the City and the Company desire to enter into this Agreement on the terms and conditions set forth herein to provide for the collection of and disbursement of the Service Payments and to facilitate the construction of the Public Infrastructure Improvements, which will directly benefit the Project Site.

NOW, THEREFORE, in consideration of the premises and covenants contained herein, the Company and the City agree as follows:

Section 1. TIF Exemption and Agreements Related Thereto.

A. In connection with the undertaking of the Public Infrastructure Improvements, the City, through the TIF Ordinance, has granted, among other things, with respect to the Improvements, a one hundred percent (100%) exemption from real property taxation, for a period commencing on a Parcel-by-Parcel basis

for each Parcel the earlier of (i) the first tax year for which there is an Improvement of at least \$175,000 (an increase in fair market value of \$500,000) for that Parcel, or (ii) tax year 2028 and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance.

B. The City shall perform such acts as are reasonably necessary or appropriate to (i) preserve and maintain the CRA Exemptions as exemptions having priority over exemptions established pursuant to the TIF Ordinance, and (ii) effect, claim, reserve and maintain the exemptions from real property taxation granted under the TIF Ordinance and this Agreement, including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

Section 2. Obligation to Make Service Payments.

A. Service Payments. The Owner hereby agrees to make the Service Payments due during its period of ownership of each Parcel, all pursuant to and in accordance with the requirements of the TIF Statutes, the TIF Ordinance, the provisions of Ohio law relating to real property tax collections, and any subsequent amendments or supplements thereto. Service Payments will be made semiannually to the County Treasurer (or to the County Treasurer's designated agent for collection of the Service Payments) on or before the final dates for payment of real property taxes for the Parcels, until expiration of the TIF Exemption. Any late payments will bear penalties and interest at the then current rate established under R.C. Sections 323.121 and 5703.47 or any successor provisions thereto, as the same may be amended from time to time. Service Payments will be made in accordance with the requirements of the TIF Statutes and the TIF Ordinance and, for each Parcel, will be in the same amount as the real property taxes that would have been charged and payable against the Improvement to that Parcel if it were not exempt from taxation pursuant to the TIF Exemption, including any penalties and interest. The Owner will not, under any circumstances, be required (i) for any tax year to pay both real property taxes and Service Payments with respect to any portion of the Improvement to a Parcel, whether pursuant to R.C. Section 5709.42 or this Agreement, or (ii) to make Service Payments as to any portion of an Improvement that is subject to a CRA Exemption for any period that portion is subject to a CRA Exemption. The City and the Owner agree that the City of Fairfield Northeast Area Public Improvement Tax Increment Equivalent Fund referred to in Section 3 of the TIF Ordinance (the "TIF Fund") will receive all Service Payments made with respect to the Improvement to each Parcel that are payable to the City.

Notwithstanding any other provision of this Agreement or the TIF Ordinance, the TIF Exemption and the obligation to make Service Payments are subject and subordinate to the CRA Exemptions.

B. Priority of Lien. The Owner acknowledges, for itself and any and all future Owners, that the provisions of R.C. Section 5709.91, which specify that the Service Payments for each Parcel will be treated in the same manner as taxes for all purposes of the lien described in R.C. Section 323.11, including, but not limited to, the priority of the lien and the collection of Service Payments, will apply to this Agreement and to the Parcels and any Improvements.

Section 3. Establishment of a TIF Fund by the City; Distribution of Funds. The City agrees that it shall establish the TIF Fund as a depository fund to be held in the custody of the City for the sole purpose of receiving the Service Payments made from the Owners to the County Treasurer and payable to the City. Upon distribution of the Service Payments to the City (after compensation amounts have been paid to the School Districts as set forth in Section 5 of this Agreement or otherwise required by law), those Service Payments shall be deposited to the TIF Fund. Amounts on deposit in the TIF Fund shall be used to fully reimburse the Company

for costs of the Public Infrastructure Improvements in the manner and amounts described and permitted in Section 6 herein.

The TIF Fund shall remain in existence so long as such Service Payments are collected and used for the purposes described in this Agreement and the TIF Ordinance, after which the TIF Fund shall be dissolved in accordance with R.C. Section 5709.80

Section 4. Exemption Applications, Maintenance and Notice. In accordance with R.C. Sections 5715.27 and 5709.911, the Company or the City, at the Company's request, shall file or cause to be filed an application prepared by the Company for an exemption from real property taxation (DTE Form 24 or its successor form) with the Butler County Auditor (the "County Auditor") for the Improvements. The Company and the City agree to cooperate with each other for this purpose, and to cooperate with the County Auditor, the Ohio Department of Taxation and other public officials and governmental agencies in the performance by the public officials and governmental agencies of their duties in connection with the TIF Ordinance and this Agreement.

Section 5. Payments to School Districts. As provided in the TIF Ordinance or as otherwise required by the TIF Statutes, the County Treasurer shall distribute the semiannual Service Payments as follows: (i) to the Fairfield School District, an amount equal to the amount that the Fairfield School District would otherwise have received as real property tax payments for that semiannual payment derived from the Improvement to the Parcels located within the Fairfield School District if the Improvement had not been exempt from taxation pursuant to the TIF Ordinance (and, for the avoidance of doubt, not including any amount attributable to the portion of the Improvement exempt pursuant to the CRA Exemption); (ii) to the JVSD, an amount equal to the amount that the JVSD would otherwise have received as real property tax payments for that semiannual payment derived from the Improvement to the Parcels located within the JVSD if the Improvement had not been exempt from taxation pursuant to the TIF Ordinance (and, for the avoidance of doubt, not including any amount attributable to the portion of the Improvement exempt pursuant to the CRA Exemption); and (iii) to the City, all remaining amounts for further deposit into the TIF Fund.

Section 6. Reimbursements to Company from TIF Fund. The City hereby agrees to pay to the Company, in accordance with the terms of this Agreement, the costs of the Public Infrastructure Improvements incurred by the Company and eligible for reimbursement as provided in this Agreement and the TIF Statutes (with the costs collectively referred to herein as the "Qualifying Costs"), plus interest on those Qualifying Costs at the annual rate of six percent (6%).

After the Fairfield School District and JVSD receive their respective portions of the semiannual Service Payments as set forth in Section 5 of this Agreement, the City shall disburse the remaining Service Payments and Neighboring Site Service Payments (defined below) in the TIF Fund in the following order of priority:

(i) If the County Treasurer does not distribute the Service Payments to the Fairfield School District and JVSD in accordance with Section 5 of this Agreement, to the Fairfield School District and JVSD their respective amounts due in accordance with Section 5 of this Agreement;

(ii) To the Company, to pay for all Qualifying Costs that the Company incurred, plus interest at an annual interest rate equal to six percent (6%) on any unpaid balance until the earlier of (i) thirty (30) years of reimbursement payments have been made to the Company for each Parcel, or (ii) the Company has been fully reimbursed for all Qualifying Costs, plus any applicable interest.

- (iii) To the City to be utilized at its discretion for any purpose permitted by applicable law.

Notwithstanding anything to the contrary in this Agreement, the Company and the City agree that (i) the City is only obligated to pay or reimburse Qualifying Costs to the extent Service Payments from the Project Site or the Neighboring Sites (“Neighboring Site Service Payments”) are available for such payments or reimbursements, and (ii) the City is permitted to pay or reimburse Qualifying Costs, plus any applicable interest, from any lawful sources. Moreover, the City and the Company agree that if more than one of the Company and its affiliates seeks reimbursement of costs, the City shall reimburse such costs, in the form of Service Payments or Neighboring Site Service Payments, in the order that the requests were received based on the date the City receives the cost certificate either (i) from the Company under Section 8 of this Agreement, or (ii) from a Company affiliate under any TIF Agreement applicable to a Neighboring Site.

The scope of costs that may be classified as Qualifying Costs shall be discussed from time to time by Company representatives and City representatives based on a consideration of all relevant facts and circumstances, including identification of Public Infrastructure Improvements that will materially benefit not only the Project Site and the Neighboring Sites, but also other property within the City. Initially, the Company and the City agree that all costs incurred by one or any combination of the Company, any other Owner, or the owners of the Neighboring Sites with respect to categories (B) and (C) in Exhibit B are Qualifying Costs up to a pre-interest maximum of the lesser of (i) \$500,000, or (ii) fifty percent (50%) of the costs; provided, however, the City agrees to discuss categories (B) and (C) further with the Company and may, in appropriate circumstances, agree to increase the cap that applies to categories (B) and (C), with any such increase approved in writing on behalf of the City by the City Manager.

Section 7. Payments to the Company

The City shall pay monies on deposit in the TIF Fund to the Company, in accordance with Section 6 of this Agreement, on the first business day following each May 31 and November 30 (each, a “Payment Date”). Payments for Qualifying Costs for any Public Infrastructure Improvements and any interest payable thereon will be made beginning with the first Payment Date following the satisfaction of the conditions of Section 8 of this Agreement. The Company shall deliver to the City, at least thirty (30) days prior to each Payment Date, a statement showing the total amount of Qualifying Costs and interest then due to the Company under this Agreement, along with a brief description of the basis and calculations for the same; provided, however, that failure by Company to deliver this statement shall not excuse the City from its payment obligation, but shall only delay payment to the same extent delivery of the statement was delayed. All payments to the Company hereunder on each Payment Date must be made pursuant to written instructions provided by the Company. Any monies paid pursuant to this Agreement will be applied first to the payment of interest on the Qualifying Costs and second to the payment of the Qualifying Costs, so that all interest due shall be paid before the payment of any Qualifying Costs.

Interest on the unpaid portion of the Qualifying Costs will accrue from the date the Company provides to the City with a Cost Certificate (as defined in Section 8) for those Qualifying Costs. Any interest on such Qualifying Costs that remains unpaid on the day following each Payment Date will itself accrue interest in the same manner as the Qualifying Costs.

Any expenditure pursuant to this Section 7 of monies deposited in the TIF Fund is subject to the expenditure restrictions and appropriation requirements of Ohio law.

Notwithstanding any other provision of this Agreement, the City's payment obligations hereunder are limited to the monies in the TIF Fund and do not constitute an indebtedness of the City, the State of Ohio, or any other political subdivision thereof, within the provisions and limitations of the laws and the Constitution of the State of Ohio, and the Company does not have the right to have taxes or excises levied by the City, the State of Ohio, or any other political subdivision thereof for the payment of the Qualifying Costs and accrued interest.

Section 8. Conditions Precedent to Commencement of Payments to the Company.

The City's obligation to make payments to the Company for Qualifying Costs under this Agreement, and the accrual of interest on those Qualifying Costs, as provided in this Agreement, commences when the Company has provided to the City a Cost Certificate for those Qualifying Costs substantially in the form attached as Exhibit C (each, a "Cost Certificate"), which Cost Certificate is subject to approval by the City Manager as properly payable under the TIF Ordinance and this Agreement. The City Manager may require such evidence of the Qualifying Costs as is reasonably necessary for the City Manager to determine the nature of the Public Infrastructure Improvements and confirm payment of the Qualifying Costs by the Company or its designee.

The City Manager may approve a Cost Certificate in whole or in part or may disapprove a Cost Certificate in whole or in part. If the City Manager disapproves any Qualifying Costs in a Cost Certificate, the City Manager will provide, within thirty (30) days of receipt of the Cost Certificate, a written explanation of why those Qualifying Costs were not approved and provide the Company reasonable opportunity to correct any deficiencies.

The Company may request a written determination by the City Manager in advance of expenditures for any Public Infrastructure Improvements that, upon making those expenditures and documenting those expenditures to the satisfaction of the City Manager, those expenditures will be eligible for reimbursement as Qualifying Costs under the TIF Ordinance and this Agreement. Any request made pursuant to this provision shall not be unreasonably denied by the City Manager, and the City Manager shall make a determination on each request within thirty (30) days of receiving that request. The City Manager shall not reject any portion of the Qualifying Costs identified on a Cost Certificate on the basis that those Qualifying Costs are not reimbursable under the TIF Ordinance and this Agreement if the City Manager has made a prior written determination that those Qualifying Costs are reimbursable pursuant to this provision.

The City agrees that it will respond to all communications with the Company in a timely manner, and City approvals under this Agreement shall not be unreasonably conditioned, withheld or delayed.

Section 9. Release. Upon satisfaction of the Company's obligations under this Agreement and expiration of the periods of exemption under the TIF Ordinance, or other termination of the obligations of the Owners to make the Service Payments, the City shall, upon the request of the Company, execute an instrument in recordable form evidencing such satisfaction or termination.

Section 10. Estoppel Certificate. Upon request of the Company, the City shall execute and deliver to the Company or any proposed purchaser, mortgagee or lessee of any Parcel, a certificate stating: (a) that the Agreement is in full force and effect, if the same is true; (b) that the Company is not in default under any of the terms, covenants or conditions of the Agreement, or, if the Company is in default, specifying same; and (c) such other matters as the Company reasonably requests.

Section 11. Representations of the Parties. The Company hereby represents that it has full power and authority to enter into this Agreement and carry out its terms. The City hereby represents that the TIF Ordinance was passed by City Council on _____, 2020 and remains in full force and effect, that this Agreement is authorized by Ordinance No. _____ passed by City Council on _____, 2020 and that the City has full power and authority to enter into this Agreement, to carry out its terms and to perform its obligations hereunder and thereunder.

Section 12. Events of Default and Remedies.

A. Event of Default. Any one or more of the following constitutes an “Event of Default” under this Agreement:

(i) The Company or the City fails to perform or observe any material obligation punctually and as due under this Agreement, provided that if a Force Majeure (as such term is defined below) event causes the failure, the Company or the City may receive an additional period of time as is reasonably necessary to perform or observe the material obligation in light of the event if it notifies the other of the potential event and the extent of the delay promptly after becoming aware of the event;

(ii) The Company or the City makes a representation or warranty in this Agreement that is materially false or misleading at the time it is made;

(iii) The Company files a petition for the appointment of a receiver or a trustee with respect to it or any of its property;

(iv) The Company makes a general assignment for the benefit of creditors;

(v) A court enters an order for relief pursuant to any Chapter of Title 11 of the U.S. Code, as the same may be amended from time to time, with the Company as debtor; or;

(vi) The Company files an insolvency proceeding with respect to itself or any proceeding with respect to itself for compromise, adjustment or other relief under the laws of any state relating to the relief of debtors;

As used in this Section, “Force Majeure” means any event that is not within the control of a party or its affiliates, employees, contractors, subcontractors or material suppliers that delays performance of any obligation under this Agreement including, but not limited to, the following acts: acts of God; fires; epidemics, including, but not limited to, COVID-19; landslides; floods; strikes; lockouts or other industrial disturbances; acts of public enemies; pandemics, acts or orders of any kind of any governmental authority; insurrections; riots; civil disturbances; arrests; explosions; breakage or malfunctions of or accidents to machinery, transmission pipes or canals; partial or entire failures of utilities; shortages of labor, materials, supplies or transportation; lightning, earthquakes, hurricanes, tornadoes, storms or droughts; periods of unusually inclement weather or excessive precipitation; or orders or restraints of any kind of the government of the United States, the State, the City (with respect to a Force Majeure claim by the Company), or any political subdivision of any of the foregoing.

B. General Right to Cure. In the event of any Event of Default in or breach of this Agreement, or any of its terms or conditions, by any party hereto, the defaulting party will, upon written notice from the

other (which, in the case of notice from the City, shall include notice to the Owners), proceed, as soon as reasonably possible, to cure or remedy such Event of Default or breach, and, in any event, within thirty (30) days after receipt of such notice. In the event such Event of Default or breach is of such nature that it cannot be cured or remedied within said thirty (30) day period, then in such event the defaulting party will upon written notice from the other commence its actions to cure or remedy said breach within said thirty (30) day period, and proceed diligently thereafter to cure or remedy said breach.

C. Remedies. If a defaulting party fails to cure any Event of Default pursuant to paragraph (B) of this Section, a party may institute such proceedings against the defaulting party as may be necessary or desirable in its opinion to cure and remedy such default or breach. Such remedies include, but are not limited to: (i) suspending or terminating the obligations of the non-defaulting party under this Agreement, provided the aggrieved party must provide thirty (30) days' notice of any termination to the defaulting party and provided further that the aggrieved party must rescind the termination notice and not terminate the Agreement if the defaulting party cures all Events of Default within a reasonable time thereafter, and (ii) any other rights and remedies available at law, in equity or otherwise to collect all amounts then becoming due or to enforce the performance of any obligation under this Agreement.

Section 13. Successors. This Agreement will be binding upon the parties hereto and their successors and assigns. Each Owner's obligations under this Agreement, including, without limitation, its obligation to make Service Payments with respect to each Parcel it owns, are absolute and unconditional covenants running with the land and are enforceable by the City. Each Owner further agrees that all covenants herein, including, without limitation, its obligation to make Service Payments, whether or not these covenants are included by any Owner of any Parcel in any deed or instrument of conveyance to that Owner's successors and assigns, are binding upon each subsequent owner and are enforceable by the City. Any future Owner of any Parcel, or any successors or assigns of such Owner, will be treated as an Owner for all purposes of this Agreement.

Section 14. Agreement Binding on Parties; No Personal Liability; City Consents. All covenants, obligations and agreements of the City and the Company contained in this Agreement shall be effective to the extent authorized and permitted by applicable law. No such covenant, obligation or agreement shall be deemed to be a covenant, obligation or agreement of any present or future member, official, officer, agent or employee of the City in other than their official capacity or of any individual person who is a partner, shareholder, director, member, manager, employee, officer or agent of the Company other than in their capacity as a partner, shareholder, director, member, manager, employee, officer or agent, and no member of City Council, any City official executing this Agreement, or any individual person executing this Agreement on behalf of the Company, shall be liable personally by reason of the covenants, obligations or agreements of the City or the Company contained in this Agreement.

Section 15. Amendments. This Agreement may be amended only by written instrument executed by both of the parties to this Agreement. If, notwithstanding any other provision of this Agreement, it becomes necessary to modify the terms of this Agreement to reflect the exact legal and financing structure used by the Company in developing, equipping and operating the Project, the City shall agree to the necessary modifications to this Agreement so long as no other terms of the Agreement are materially affected.

Section 16. Prevailing Wage. The Company will comply with, and require all contractors working under its direction to comply with, all applicable requirements of Chapter 4115, including, without limitation, and when necessary (*i.e.*, when Public Infrastructure Improvements are being dedicated to a public authority): (i) obtaining the determination required by that Chapter 4115 of the prevailing rates of wages to

be paid for all classes of work called for by the Public Infrastructure Improvements that are subject to prevailing wage requirements, (ii) obtaining the designation of a prevailing wage coordinator for Public Infrastructure Improvements that are subject to prevailing wage requirements, and (iii) insuring that all subcontractors receive notification of changes in prevailing wage rates as required by that Chapter 4115.

Section 17. Provision of Information. The Company, as Owner, agrees for itself and each successive Owner to (i) cooperate in all reasonable ways with, and provide necessary and reasonable information to, the designated tax incentive review council (“TIRC”) to enable that TIRC to review and determine annually during the term of this Agreement the compliance of the Owners with the terms of this Agreement; and (ii) to cooperate in all reasonable ways with, and provide necessary and reasonable information to the City to enable the City to submit the status report required by R.C. Section 5709.40(I) to the Director of the Ohio Development Services Agency on or before March 31 of each year.

Section 18. Nondiscriminatory Hiring. The City has developed a policy to ensure that recipients of any incentives practice non-discriminatory hiring in their operations. By executing this Agreement, the Company commits to follow non-discriminatory hiring practices with respect to its operation of the Project and acknowledges that no individual may be denied employment at the Project solely on the basis of race, religion, sex, disability, color, national origin, or ancestry.

Section 19. Notices. Any notices, statements, acknowledgements, consents, approvals, certificates or requests required to be given on behalf of any party to this Agreement shall be made in writing addressed as follows and sent by (a) registered or certified mail, return receipt requested, and shall be deemed delivered when the return receipt is signed, refused or unclaimed, or (b) by nationally recognized overnight delivery courier service, and shall be deemed delivered the next business day after acceptance by the courier service with instructions for next-business-day delivery:

If to the City, to:

City of Fairfield
Attn: City Manager
5350 Pleasant Ave.
Fairfield, OH 45014

With a copy to:

City of Fairfield
Attn: Law Director
5350 Pleasant Ave.
Fairfield, OH 45014

If to the Owner, to:

AOZI-FAIRFIELD OFFICE, LLC
Attn: Aasif Bade, Manager
55 Monument Circle, Suite 450
Indianapolis, IN 46204

With a copy to:

Scott J. Ziance
 Vorys, Sater, Seymour and Pease LLP
 52 East Gay Street
 Columbus, Ohio 43215

or to any such other addresses as may be specified by any party, from time to time, by prior written notification.

Section 20. Titles. The parties have inserted the section titles in this Agreement only as a matter of convenience and for reference, and those titles in no way define, limit, extend or describe the scope of this Agreement or the intent of the parties in including any particular provision in this Agreement.

Section 21. Incorporation of Exhibits. All exhibits attached hereto are hereby incorporated into this Agreement and made a part hereof.

Section 22. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed to constitute an original, but all of which together shall constitute but one and the same instrument.

Section 23. Severability. If any provision of this Agreement or the application of any such provision to any such person or any circumstance shall be determined to be invalid or unenforceable, then such determination shall not affect any other provision of this Agreement or the application of such provision to any other person or circumstance, all of which other provisions shall remain in full force and effect. If any provision of this Agreement is capable of two constructions one of which would render the provision valid, then such provision shall have the meaning which renders it valid.

Section 24. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio.

Section 25. Forum and Venue. Unless otherwise required by law, any legal action by any party for claims arising under or related to this Agreement must be instituted in the state or federal courts of appropriate jurisdiction for Butler County, Ohio, or any appellate courts therefrom.

Section 26. Transfer and/or Assignment. Except to (i) entities affiliated with the Company (which for purposes of this Agreement shall include but not be limited to subsidiaries, affiliates and equity participants in the Project), (ii) entities used in a financing arrangement by the Company or its affiliates to develop and equip the Project (which for purposes of this Agreement shall include but not be limited to entities used in a leasing arrangement), or (iii) successor entities as a result of a consolidation, reorganization, acquisition, merger, or sale of all or substantially all of the assets or equity ownership interests of the Company, all to which this Agreement and the benefits and obligations thereof are transferable and assignable, this Agreement and the benefits and obligations thereof are not transferable or assignable by the Company or its affiliates, in whole or in part, without the express, written approval of the City, which shall not be unreasonably withheld or delayed.

Section 27. Entire Agreement. As of the Effective Date of this Agreement, this Agreement constitutes the entire agreement between the Company and the City pertaining to the subject matter contained herein and therein and supersedes all other prior or contemporaneous agreements or understandings between the Company and the City in connection with such subject matter.

Section 28. Incorporation of Exhibits. All exhibits attached hereto are hereby incorporated into this Agreement and made a part hereof.

Section 29. Future Discussions. To the extent the City or the Company wishes to discuss with the other party access from other property to the Project Site or from the Project Site to other property, each party agrees to discuss that topic with the other party in good faith in an attempt to identify one or more options that enhance the value of both other property and the Project Site.

[Remainder of the Page Intentionally Left Blank.]

IN WITNESS WHEREOF, the City and the Company have caused this Agreement to be executed in their respective names by their duly authorized officers or representatives, as of the Effective Date written above.

AOZI-FAIRFIELD OFFICE, LLC,

By: _____

Its: _____

CITY OF FAIRFIELD, OHIO

By: _____
Mark T. Wendling, City Manager

Approved as to form:

John Clemmons, Law Director

Approved as to content:

Greg Kathman, Development Services Director

FISCAL OFFICER'S CERTIFICATE

As fiscal officer for the City of Fairfield, I hereby certify that funds sufficient to meet the obligations of the City in this Agreement (including specifically the funds required to meet the obligation of the City in the year 2020) have been lawfully appropriated for the purposes thereof and are available in the treasury, and/or are in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. The City has no obligation to make payments pursuant to this Agreement except from Service Payments to be collected for deposit into the TIF Fund. No City expenditures will be required in 2020. This certificate is given in compliance with Ohio Revised Code Sections 5705.41 *et seq.*

Dated: _____, 2020

 Scott Timmer, Director of Finance
 City of Fairfield, Ohio

Attachment: Office TIF Agreement - Ambrose-Fairfield (1661 : Ordinance Authorizing the City Manager to Execute TIF Agreements)

Exhibit A**Property Description**

The Project Site is all of that property described and depicted on this page and the pages that follow which, as of the Effective Date of the TIF Agreement, is located within the parcel numbers set forth below:

[ADD Parcel Numbers]

[ADD Property Description]

The Neighboring Sites are all of that property described and depicted on this page and the pages that follow which, as of the Effective Date of the TIF Agreement, are located within the parcel numbers set forth below:

A0700183000006

A0700229000009

A0700015000040

A0700015000041

A0700015000042

A0700015000051

A0700183000003

[ADD Property Description]

[EXHIBIT A CONTINUES ON FOLLOWING PAGE]

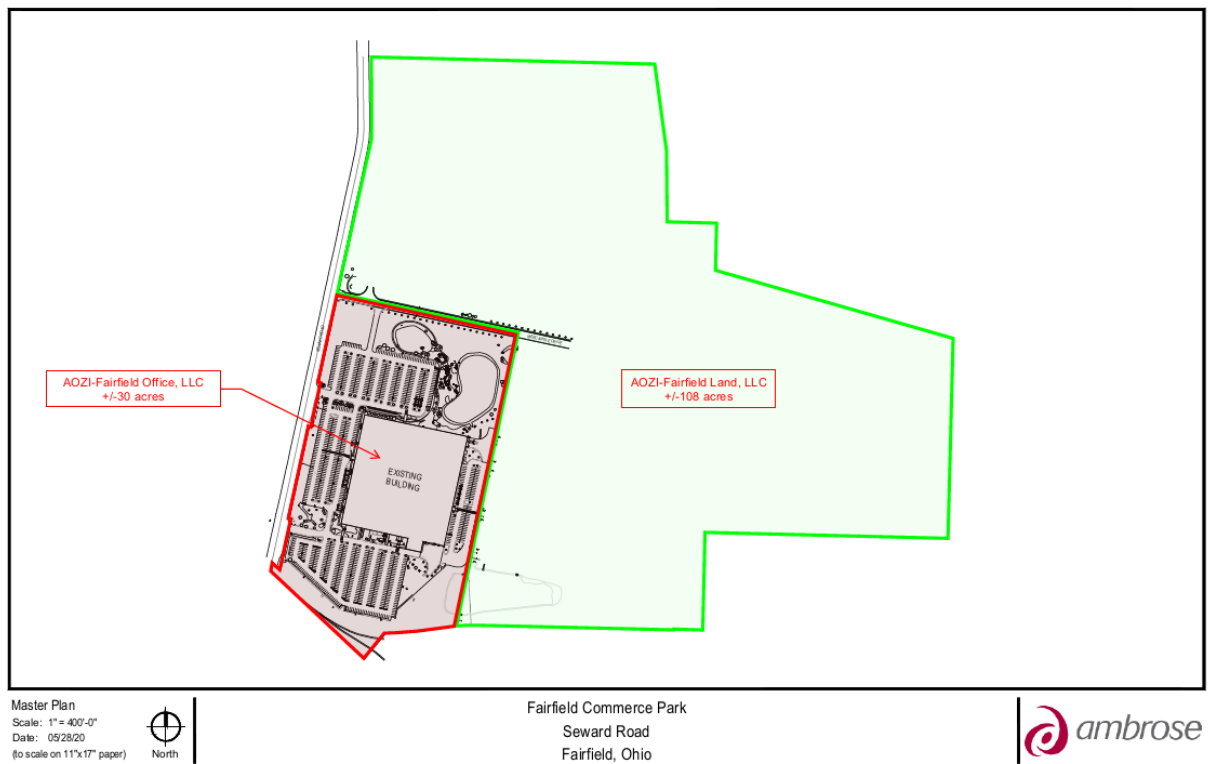


Exhibit B

Description of the Public Infrastructure Improvements

The Public Infrastructure Improvements consist of any “public infrastructure improvement” defined under RC 5709.40(A)(8) and that directly benefits the Parcels and specifically include, but are not limited to, any of the following improvements that will directly benefit the Parcels and all related costs of those permanent improvements:

- (A) Acquisition of land; extension and construction of electric utility infrastructure necessary to provide electric service on the Property; construction of a water tower and/or reservoir or other project to improve the water delivery system of the City; street lighting; sidewalks and/or bike paths; acquisition of land for park purposes; acquisition and installation of equipment in parks; construction of other park improvements; acquisition of land for rights of way; construction of other roads and all related appurtenances; traffic signs and signals; engineering and other professional services secured in connection with the Public Infrastructure Improvements including legal, planning, citizen participation, environmental studies and remediation; streetscape and other improvements including, but not limited to, grading, draining, curbing, paving, resurfacing, constructing or reconstructing storm sewers, sanitary sewers, water mains, sidewalks, driveway approaches and aprons, public parking spaces and structures; electrical lighting; removal and placement of overhead utilities underground; installation of the desired conduit; environmental remediation; demolition; traffic control devices, including traffic lights, signs and other markings; installing public benches, seating areas and trash receptacles; planting trees, shrubbery and other landscaping materials, together with all other necessary and appropriate appurtenances;
- (B) Construction of road improvements on Seward Road, which may include, but is not necessarily limited to, new road construction, the construction of a turn lane, road widening, and the addition of a traffic signal at or near the Mercantile-Seward Road Intersection, all as reasonably agreed upon by the City and the Company to ensure that the design and specification standards are appropriate for the expected use; and
- (C) Reconstruction of Northpointe Drive from the southeast corner of the Project Site to Distribution Circle within the public right of way, which may include, but is not necessarily limited to, new road construction, road widening, improved road pavement, storm sewer installation, and the construction of a rail crossing, all as reasonably agreed upon by the City and the Company to ensure that the design and specification standards are appropriate for the expected use.

Exhibit C**COST CERTIFICATE FOR
TAX INCREMENT FINANCING AGREEMENT**

The Company, through its authorized representative, hereby certifies that it has paid \$_____ for Public Infrastructure Improvements under the Tax Increment Financing Agreement with the City as reflected in the attached list of expenditures and invoices. This amount is addition to any prior amounts certified by the Company on any other Cost Certificate.

AOZI-FAIRFIELD OFFICE, LLC

By: _____

Printed: _____

Title: _____

Date: _____

Attachment: Office TIF Agreement - Ambrose-Fairfield (1661 : Ordinance Authorizing the City Manager to Execute TIF Agreements)



City Council Ordinance
Regular Meeting - November 9, 2020

Submitted by: Nathaniel Kaelin,
 Submitting Department: Development Services

Subject:

Authorizing a CARES Act COVID-19 Small Business Relief Grant Program

Legislation Title:

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.

Background/Synopsis: The Development Services Department recommends launching a COVID-19 Small Business Relief Grant program using federal CARES Act funds allocated to the city and/or Butler County. Many communities around the state and country have used CARES funds to create similar programs to assist small businesses negatively impacted by the COVID-19 pandemic.

In preliminary discussions with Butler County, there is potential that the county could provide approximately \$196,000 to the city to use for a small business grant program to be administered locally. The county program will likely provide flexibility to each local jurisdiction to craft a program that best meets their local needs, with the standard requirement that businesses have no more than 25 full-time equivalent (FTE) employees.

Fairfield has a significant number of locally-owned businesses located in our community. Staff estimates more than 200 small businesses with no more than 25 FTEs employees that could be targeted for support, including bars and restaurants, general retail, childcare centers, hair salons, and other services.

Staff has developed two scenarios for locally-owned businesses with a physical storefront, based on funding availability for this program:

SCENARIO A:

In the first scenario, the program would be funded only with the county contribution, currently estimated at approximately \$196,000. Based on the available funding, the program would be targeted towards restaurants only. Restaurants have been severely impacted by the COVID-19

pandemic as indoor dining was closed for several months and continues to remain restricted as winter approaches and outdoor dining becomes less viable. This would allow the city to support approximately 20 to 25 local businesses.

SCENARIO B:

In the second scenario, the city would provide additional funding from the city's CARES Act allocation to supplement the county contribution. Adding \$200-\$300,000 in city funds for a \$400-\$500,000 program would allow for the program to be expanded to also include retail shops, childcare centers, hair salons and barbers, florists, dry cleaners, bars, and entertainment venues. These additional businesses have also been significantly impacted by the pandemic with temporary closings and ongoing restrictions. This would allow the city to support approximately 60 to 100 businesses and broadly impact our small business community.

IMPLEMENTATION:

Unless extended by Congress, the CARES Act funding must be expended before the end of 2020. Due to this short timeframe, the program is envisioned to be administered in partnership with the Fairfield Chamber of Commerce. The Chamber would be responsible for assisting with marketing the program, assisting business owners with the application and documentation, and reviewing applications for completeness before they are submitted to the city. City staff will develop the program materials, review applications, notify applicants of award, and disburse grant funds to businesses. Funding is proposed to be provided first come, first serve to businesses with a complete and eligible application.

Approval of the ordinance would permit use of federal CARES Act funding for the proposed COVID-19 Small Business Relief Grant program, authorize the City Manager to enter into an agreement with Butler County in the event that the county provides funding to the city to use for a business grant program, and authorize use of CARES Act funding to compensate the Fairfield Chamber of Commerce for assistance administering the program.

Financial Impact: This program is proposed to be fully funded through federal CARES Act funding designated to the city and/or Butler County.

Emergency Provision Explanation: Emergency approval of the ordinance is requested due to the year-end deadline to use federal CARES Act funding. The program application process would need to be launched immediately.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

Yes

Attachments:

1. CARES Act-Ord
2. DRAFT County CARES ACT SubGrant Agreement_11.04.20

ORDINANCE NO. _____

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.

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

Section 1. The City Manager is hereby authorized 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 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 application process must be implemented immediately to meet the year-end deadline to use federal CARES Act funding; 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

**SUBGRANT AGREEMENT
BETWEEN
BUTLER COUNTY, OHIO AND THE CITY/TOWNSHIP OF
City of or Township of
FOR REIMBURSEMENT OF ELIGIBLE COSTS FOR ADMINISTRATION OF THE
BUTLER COUNTY SMALL
BUSINESS RELIEF CARES GRANT PROGRAM**

This non-exclusive SUBGRANT AGREEMENT (the "Agreement") is made and entered into by City of or Township of, OHIO, as approved by its City Council or Board of Trustees by RESOLUTION OR ORDINANCE number _____ on _____, 2020, (hereinafter "the Jurisdiction"); and Butler County, Ohio, as approved by the Board of County Commissioners by Resolution No. _____ passed on November 9, 2020, 2020, (hereinafter called the "County" or the "Board").

RECITALS

- A. Pursuant to the provisions of the Section 5001 of the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and separately House Bill 481 (the "HB 481") and subsequently Senate Bill 357, as modified by House Bill 614, (collectively the "SB 357") of the 133rd General Assembly of the State of Ohio; the County has been authorized to make grants to political subdivisions within Butler County for the purpose of providing the Jurisdiction with funding for distribution to small businesses for economic relief directly relating to the ongoing COVID-19 Pandemic as declared by the Federal Government.
- B. The County desires to support and provide economic relief to qualifying small businesses in Butler County for economic hardships caused due to State sanctioned closures, limited operations, and/or increased restrictions from COVID-19 by allocating a portion of its SB 357 distribution to political subdivisions in Butler County serving Jurisdiction's area.
- C. To fulfill its desire, the County intends to subgrant a portion of its SB 357 allocation to the invited Jurisdictions to reimburse the Jurisdiction for its administration of and required accounting for funds, under certain terms and conditions, to which must be adhered and reported as required herein.
- D. The purpose of the subgrant is to reimburse the Jurisdiction for qualifying and eligible funds expended to provide economic relief to small businesses, with less than 25 full time equivalent (FTE) employees, with no distribution exceeding \$10,000, hereinafter called the CARES Grant for Butler County Small Businesses, (the "SUBGRANT") for costs directly relating to State sanctioned closures, limited operations, and/or increased restrictions from COVID-19.
- E. The County has agreed to reimburse the Jurisdiction for eligible costs it applied and incurred to relieve and to reduce the economic impact to and on small businesses directly relating to the ongoing COVID-19 pandemic.
- F. The Jurisdiction desires to accept SUBGRANTS under the requirements of the CARES Act and SB 357 and under all terms and conditions as assigned and outlined herein the Agreement, and abide to the provisions contained in the Agreement.
- G. The intent of the Agreement is to codify the obligations of the parties and for the Jurisdiction to

understand and accept the requirements and terms and conditions of the SUBGRANT.

WITNESS, that for and in consideration of the mutual promises, covenants, and obligations contained herein, the parties do hereby agree as follows:

1. County's Obligation: Under the County's procurement policies and the Auditor's accounting procedures, the County will reimburse SUBGRANT funding to Jurisdiction under certain terms and conditions and will assume the following responsibilities:
 - a. Agree to reimburse Jurisdiction, upon submission of required accounting for funds under certain terms and conditions to which must be adhered and reported as required herein, through reimbursable SUBGRANT for qualifying and eligible expenses incurred and satisfactorily reported, in an amount not to exceed _____ of its SB 357 allocation to relieve and to reduce the economic impact to and on small businesses directly relating to the ongoing COVID-19 pandemic.
 - b. Agree to reimburse invited Jurisdiction before December 30, 2020 for costs applied with proper documentation, reporting, and accounting for costs incurred to relieve and to reduce the economic impact to and on small businesses directly relating to the ongoing COVID-19 pandemic or after depending on modifications to the Federal and State requirements to expend CARES Act monies in an amount not to exceed as identified in paragraph 1a.
 - c. Following full reimbursement of subgrantee's initial SUBGRANT as set forth in paragraph 1a. above, additional funding may be available on a first come, first served reimbursement basis. The amount of any such additional funding will be limited by funds available at the time of the reimbursement request. Subgrantee is advised to obtain from the County Auditor a written certification that funds will be available for reimbursement and must receive authorization from the Board for additional funding which will not be unreasonably withheld prior to making a distribution of additional funding to any eligible business.
2. Jurisdiction's Obligations: The Jurisdiction shall accept SUBGRANT of County CARES funding as set forth in paragraphs 1.a. and 1.c. above and pledges to adhere to all Federal and State requirements subject to sources of CARES funding and adhere to the following requirements and assume the following obligations:
 - a. Ensure, prior to seeking reimbursement from County for SUBGRANT, the Jurisdiction qualified small businesses in Butler County afflicted with economic hardships caused by State sanctioned closures, limited operations, and/or increased restrictions from COVID-19 and determined eligibility of small businesses with less than 25 full time equivalent (FTE) employees and no costs incurred to a particular small business exceeded \$10,000.
 - b. Ensure, prior to seeking reimbursement from County for SUBGRANT, the Jurisdiction's initial costs incurred were lawfully expended under federal, state, and local procurement, accounting, and auditing processes and under the requirements of federal and state sanctioned use of CARES funding.
 - c. Submit sufficient documentation which accounts for and reports all expenses, seeking reimbursement through SUBGRANT, consistent with federal CFR Section 5001 of the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act.
 - d. Acknowledge and accept Agreement is nullified if terms and conditions are not met; the SUBGRANT is not fully expended by December 30, 2020; or the Jurisdiction fails to submit proper documentation for reimbursement as described herein.
 - e. Acknowledge and understand these terms and the SUBGRANT rules and regulations and agree Jurisdiction will lawfully adhere to all federal and state requirements.

4. Compliance: Both parties hereby affirm they are compliant with Section 5001 of the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and Senate Bill 357 inclusive of the 133rd General Assembly of the State of Ohio.
5. Term: This Agreement applies to the SUBGRANT award of funds from the CARES Act and S.B. 357 allocations. This Agreement will remain in effect until the Grant funds are expended and the Grant-funded activities are completed or the governing legislation requires return of funds prior to disposition of Grant. Neither party can terminate or withdraw from this Agreement while it remains in effect.
6. Miscellaneous:
 - a. Neither the Jurisdiction nor the County shall assign, sublet, or transfer their interest in this Agreement without the express written consent of the other party.
 - b. This Agreement represents the entire and integrated agreement of the parties, and supersedes all prior negotiations, representations, and/or agreements, written or oral.
 - c. This Agreement may only be modified or amended by a written agreement between the parties, as evidenced by an addendum to this Agreement.
 - d. This Agreement, and all rights and obligations of the parties hereunder, shall be construed and governed by the laws of the State of Ohio. To the extent that any provision of this Agreement is held to be invalid, that provision shall be deemed deleted from this Agreement and the remaining provisions shall remain in full force and effect.
 - e. Each party agrees to be responsible for any negligent acts or negligent omissions by or through itself or its officers, employees, agents and contracted servants, and any third party designee to whom Jurisdiction may delegate, and each party further agrees to defend itself and themselves and pay any costs, judgments and attorney fees arising out of such negligent acts or negligent omissions, and nothing in this Agreement shall impute or transfer any such responsibility from one to the other.

IN WITNESS WHEREOF, the representatives of the parties hereto have set their hands on the dates given.

Name of Jurisdiction

By: _____

_____ Date

Witness Name

_____ Date

Witness Name

_____ Date

Butler County

By: _____
Judi Boyko, County Administrator

_____ Date

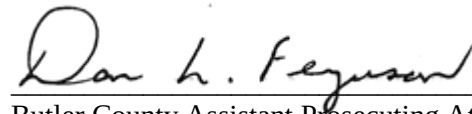
Witness Name

_____ Date

Witness Name

_____ Date

Approved as to Form:



November 2, 2020

Butler County Assistant Prosecuting Attorney



City Council Ordinance
Regular Meeting - November 9, 2020

Submitted by: Greg Kathman,
 Submitting Department: Development Services

Subject:

Pleasant Avenue Corridor Study

Legislation Title:

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.

Background/Synopsis:

The section of Pleasant Avenue between Nilles Road and the Pleasant Run creek is an important economic and transportation corridor in the City of Fairfield. It is home to dozens of small businesses. It provides access to numerous residences in the area, including single-family homes and multiple apartment complexes. It also accommodates an average daily traffic count between 15,000-20,000 vehicles per day.

Much of the development in the area was constructed a long time ago, when traffic counts were much lower and before modern development standards were in place. As a result, there are numerous issues in the corridor that are less than ideal, including very few inviting streetscape elements, numerous curb cuts, a large amount of underground and overhead utilities, and challenging traffic safety concerns.

A goal in the Fairfield Forward comprehensive plan states “Promote the continued revitalization of the aging commercial areas within the Town Center.” This study will help the city develop a plan to strategically address safety and revitalization efforts in this corridor. Staff believes that with a proper plan in place, public and private improvements can be effectively coordinated to promote continued revitalization over the long term.

The study will be performed by MKSK, a Cincinnati-based planning and urban design firm, and subcontractor LJB, an engineering firm. MKSK and LJB were the consultants for the recently-completed Fairfield Connects plan, so they already have good familiarity with the city. Staff from Development Services and Public Works will collaborate on the project.

Financial Impact:

The scope of services for the study is expected to cost \$20,000. Staff is requesting an appropriation of \$25,000 to be able to accommodate any unforeseen minor additions to the scope of services that

might arise during the course of the project. Funding will come from the 0DV01 - Citywide Redevelopment.

Emergency Provision Explanation:

Emergency approval is requested so that the consultants can begin and complete the study as soon as possible to allow time for preparation and implementation in 2021 and beyond.

Rule Suspension Requested:

Yes

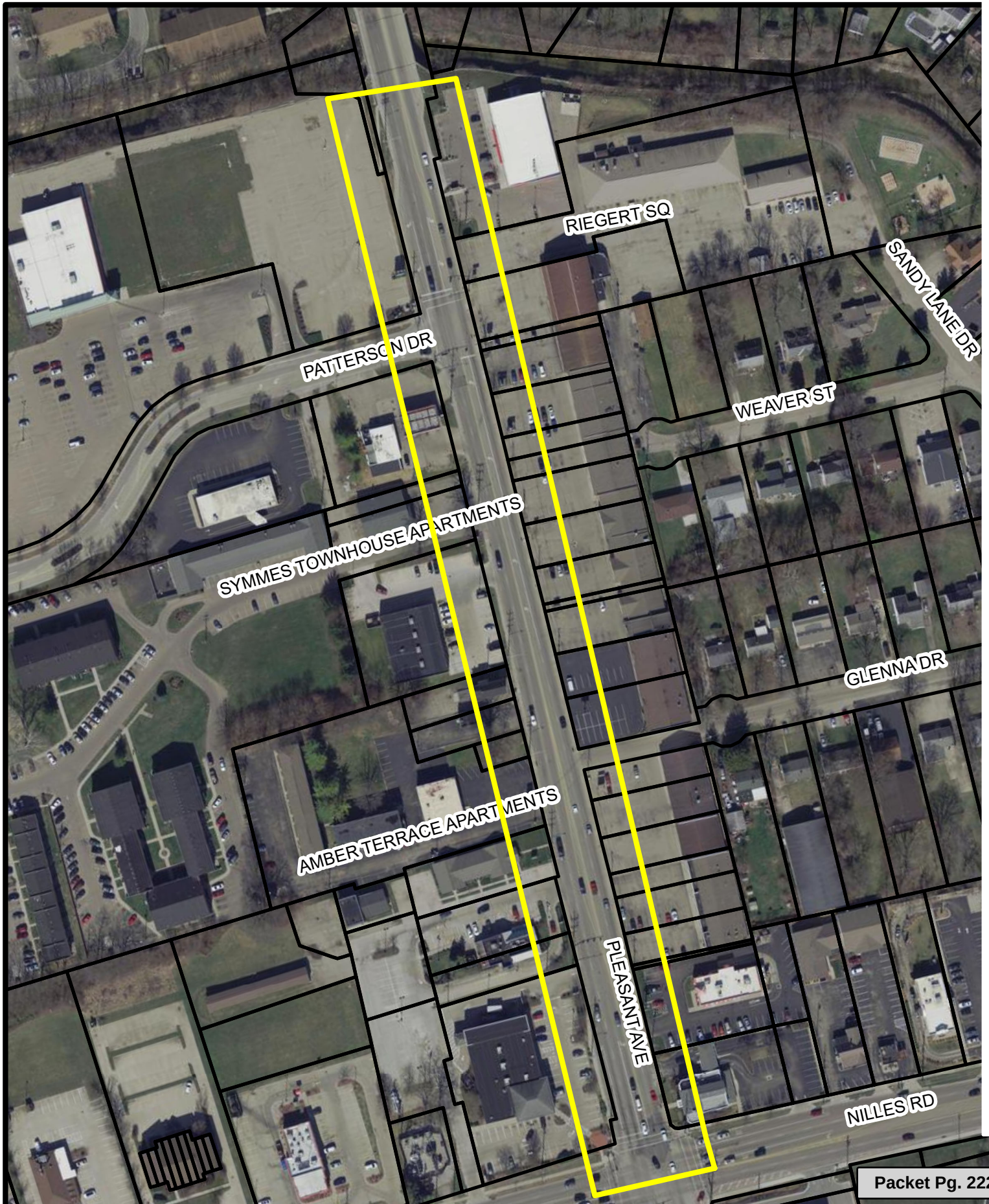
Emergency Provision Needed:

Yes

Attachments:

1. Pleasant Ave Corridor Study map
2. Pleasant Ave Corridor Study MKSK proposal
3. MKSK-ORd

Pleasant Avenue Access Management Study Area



Attachment: Pleasant Ave Corridor Study map (1655 : Pleasant Avenue Corridor Study)

WORK AUTHORIZATION**MKSK**PROJECT NAME: Fairfield – Pleasant Avenue Access Management StudyPROJECT #: x20629DATE: 10/23/2020TO: Greg Kathman, Development Services DirectorPHONE: 513-867-5345

FAX: _____

EMAIL: gkathman@fairfield-city.orgPROJECT MANAGER: Sean HareEMAIL: share@mkskstudios.comPRINCIPAL: Andy KnightEMAIL: aknight@mkskstudios.com**DESCRIPTION OF PROJECT:**

The City of Fairfield has solicited the services of MKSK and LJB to examine the potential for access management and streetscape improvements along a portion of Pleasant Avenue in Fairfield. This study will examine access management for the numerous properties in the study area as well as the potential for streetscape, traffic, and safety improvements.

Assumed Duration of Effort: 6 weeks.**Scope of Services:**

1. Participate in conference calls and working meetings with City of Fairfield administration as needed.
2. Conduct an initial analysis of current conditions of the study area including the following:
 - a. Infrastructure Assessment, Traffic and Safety Analysis, Utility Locations and Concerns, Land Ownership, Land Uses and Business Inventory, current conditions within the study area.
3. Develop multiple concepts (up to 3 alternatives) for access management improvements that also include:
 - a. Potential streetscape improvements, lane configuration, impact on parking, impact on utilities and infrastructure; preliminary order of magnitude cost implications for the alternatives.
4. Refine a preferred alternative/concept for the access management improvements that includes:
 - a. Access management strategy, potential phasing strategy, reconfigured parking, streetscape improvements, engineering review, preliminary cost estimate or range, 3D cross section of preferred alternative.

Deliverables may include:

1. Packet to summarize findings of study and preferred alternative/concept for access management.

COMPENSATION:Project Fee: \$20,000 (billed hourly, not to exceed)☒

Hourly

☐

Lump Sum

Add. Services Fee: NA☐

Hourly

☐

Lump Sum

Project Expenses: _____

Total Project Fees: Hourly not to exceed \$20,000 (includes fees for both MKSK & LJB)**AUTHORIZATION:**

Principal: _____

Date: _____

Client: _____

Date: _____

TERMS AND CONDITIONS OF PROPOSAL

MKSK

DIRECT PROJECT EXPENSES Direct project expenses will be billed in addition to the fee for basic services and include actual out-of-pocket expenditures made in the interest of the Project. All direct project expenses will be invoiced at 1.2 times the actual amount. Direct project expenses include, but are not limited to mileage, film and processing, courier and overnight delivery services, travel, hotel, car rental, etc. and may be adjusted annually. All International air travel, if required, will be by business class.

Requested documents to be printed in-house will be invoiced at the following rates: (excluding those for office use)

B/W Copy 8.5" x 11" – Bond	\$ 0.10
B/W Copy 11" x 17" – Bond	\$ 0.20
B/W Copy 18" x 24" – Bond	\$ 0.90
B/W Copy 24" x 36" – Bond	\$ 1.80
B/W Copy 30" x 42" – Bond	\$ 2.63
B/W Copy 36" x 48" – Bond	\$ 3.60
Color Copy 8.5" x 11"	\$ 1.00
Color Copy 11" x 17"	\$ 2.00
Color Plot 18" x 24"	\$12.00
Color Plot 24" x 36"	\$24.00
Color Plot 30" x 42"	\$35.00
Color Plot 36" x 48"	\$48.00

ADDITIONAL SERVICES / STANDARD HOURLY RATES If the Scope of Work or if the Consultant's service is substantially revised, the amount of total compensation shall be equitably be adjusted. Fees for requested additional services shall be computed at our standard hourly rates below or outlined under a separate proposal. Rates may be adjusted annually.

Principal	\$ 210
Senior Associate	\$ 165
Associate	\$ 150
Landscape Architect III	\$ 125
Landscape Architect II	\$ 115
Landscape Architect I	\$ 105
Urban Planner III	\$ 125
Urban Planner II	\$ 115
Urban Planner I	\$ 105
Graphic Designer III	\$ 125
Graphic Designer II	\$ 105
Graphic Designer I	\$ 95
Intern	\$ 70
Administration	\$ 70

RETAINER The Client shall make an initial payment as defined in the attached proposal as a retainer upon execution of this agreement. This retainer shall be held by the consultant and applied against the final invoice.

PAYMENT DUE Invoices shall be submitted monthly, are due upon presentation and shall be considered past due if not paid within thirty (30) calendar days of the due date. The Consultant has been commissioned by the Client to provide professional services, which are independent of whether the Project for which they are provided is executed or not.

SATISFACTION WITH SERVICES Payment of any invoice by the Client to the Consultant shall be taken to mean that the Client is satisfied with the Consultant's services to the date of payment and is not aware of any deficiencies in those services.

DISPUTED INVOICE If the Client objects to any portion of an invoice, the Client shall so notify the Consultant in writing within ten (10) calendar days of receipt of the invoice. The Client shall identify in writing the specific cause of the disagreement and the amount in dispute and shall pay that portion of the invoice not in dispute in accordance with the other payment terms of this Agreement. Any dispute over invoiced amounts due which cannot be resolved within ten (10) calendar days after presentation of invoice by direct negotiation between the parties shall be resolved within thirty (30) calendar days in accordance with the Dispute Resolution provision of this Agreement. Interest as stated above shall be paid by the Client on all disputed invoice amounts that are subsequently resolved in the Consultant's favor and shall be calculated on the unpaid balance from the due date of the invoice.

INTEREST If payment in full is not received by the consultant within forty-five (45) calendar days of the due date, invoices shall bear interest at one-and-one-half (1.5) percent of the past due amount per month, which shall be calculated from the invoice due date. Payment thereafter shall first be applied to accrued interest and then to unpaid principal.

SUSPENSION OF SERVICES If the Client fails to make payments when due or otherwise is in breach of this agreement, the Consultant may suspend performance of services upon seven (7) days' notice to the Client. The Consultant shall have no liability whatsoever to the Client for any costs or damages as a result of such suspension caused by any breach of this agreement by the Client. Upon payment in full by the Client or cures of the breach to the satisfaction of the Consultant, the Consultant shall resume services under this agreement, and the time schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense necessary for the Consultant to resume performance.

TERMINATION OF SERVICES If the Client fails to make payment to the Consultant in accordance with the payment terms herein, this shall constitute a material breach of this agreement and shall be cause for termination of this agreement by the Consultant.

TERMINATION OF AGREEMENT This agreement may be terminated by either party upon ninety (90) days written notice with or without cause. In the event of termination not initiated by the Consultant, the Consultant shall be compensated for all services performed to the date of termination, together with direct project expenses then due.

MEDIATION In an effort to resolve any conflicts that arise during the design or construction or the project or following the completion of the project, the Client and the Design Professional agree that all disputes between them arising out of or relating to this agreement shall be submitted to non-binding mediation unless the parties mutually agree otherwise. The Client and the Consultant further agree to include a similar mediation provision in all agreements with independent contractors and consultants retained for the project and to require all independent contractors and consultants also to include a similar mediation provision in all agreements with subcontractors, sub-consultants, suppliers or fabricators so retained, thereby providing for mediation as the primary method for dispute resolution between the parties to those agreements.

TERMS AND CONDITIONS OF PROPOSAL

MKSK

APPLICABLE LAW Unless otherwise specified, this agreement shall be governed by the laws of the State of Ohio.

ENTIRE AGREEMENT This agreement represents the entire and integrated Agreement between the Client and the Consultant and supersedes all prior negotiations, representations or agreements, either written or oral. This agreement may be amended only by written instrument signed by both the Client and Consultant.

LIMITATION OF LIABILITY To the fullest extent permitted by law, and notwithstanding any other provision of this Agreement, the total liability, in the aggregate, of the Consultant and the Consultant's officer's, directors, partners, employees and any of them, to the Client and anyone claiming by and through the Client, for any and all claims, losses, costs or damages, including attorney's fees and costs and expert witness fees and costs of any nature whatsoever or claims expenses resulting from or in any way related to the Project or the Agreement from any cause or causes shall not exceed the total compensation received by the Consultant under this Agreement, or the total amount of fifty thousand dollars (\$50,000), whichever is less. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law.

CONTRACTOR AND SUBCONTRACTOR CLAIMS To the fullest extent permitted by law, the Client agrees to limit the liability of the Consultant and the Consultant's officer's, directors, partners, employees and sub-consultants to all construction contractors and subcontractors on the Project for any and all claims, losses, costs or damages of any nature whatsoever or claims expenses from any cause or causes including attorney's fees and costs and expert witness fees and costs, so that the total aggregate liability of the Consultant and the Consultant's sub-consultants to all those named shall not exceed fifty thousand dollars (\$50,000) or the Consultant's total fee for services rendered on this Project, whichever is less. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law.

OBSERVATION SERVICES The Client understands that by not retaining the Consultant for construction observation services, there may be misinterpretations of the Consultant's plans and specifications during construction, which may lead to errors and subsequent damage. Inasmuch as the Client has elected to proceed with the Project without the Consultant providing construction observation services. The Client agrees to indemnify and hold-harmless the Consultant against any and all claims, damages, awards and cost of defense, which may arise out of the acts of the Contractor and Subcontractor performing work not in compliance with the intent of the design documents.

UNAUTHORIZED CHANGES The Consultant, upon delivery of documents is completely absolved and indemnified from any liability that may result from the interpretation or revision of documents for which the Consultant was not responsible.

STANDARD OF CARE In providing services under this Agreement, the Consultant will endeavor to perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances.

OWNERSHIP OF INSTRUMENTS OF SERVICE All reports, drawings, specifications, electronic files, field data, notes and other documents and instruments prepared by the Consultant as instruments of services shall remain the property of the Consultant. The Consultant shall retain all common law, statutory and other reserved rights, including the copyright thereto.

OPINIONS OF PROBABLE CONSTRUCTION COST In providing opinions of probable construction cost, the Client understands that the Consultant has no control over the cost or availability of labor, equipment or materials, or over market conditions or the Contractor's method of pricing, and that the Consultant's opinions of probable construction costs are made on the basis of the Consultant's professional judgment and experience. The Consultant makes no warranty, express or implied, that the bids or negotiated cost of the Work will not vary from the Consultant's opinion of probable construction cost.

SHOP DRAWING REVIEW The Consultant shall review and approve or take other appropriate action on the Contractor submittals, such as shop drawings, product data, samples and other data, which the Contractor is required to submit, but only for the limited purpose of checking for conformance with the design concept and the information shown in the Construction Documents. This review shall not include review of the accuracy or completeness of details, such as quantities, dimensions, weights or gauges, fabrication processes, construction means or methods, coordination of the work with other trades or construction safety precautions, all of which are the sole responsibility of the Contractor. The Consultant's review shall be conducted with reasonable promptness while allowing sufficient time in the Consultant's judgment to permit adequate review. Review of a specific item shall not indicate that the Consultant has reviewed the entire assembly of which the item is a component. The Consultant shall not be responsible for any deviations from the Construction Documents not brought to the attention of the Consultant in writing by the Contractor. The Consultant shall not be required to review partial submissions or those for which submissions of correlated items have not been received.

INFORMATION PROVIDED BY OTHERS The Client shall furnish, at the Client's expense, all information requirements, reports, data, surveys and instructions required by this Agreement. The Consultant may use such information, requirements, reports, data, surveys and instructions in performing its services and is entitled to rely upon the accuracy and completeness thereof.

DELIVERY OF ELECTRONIC FILES In accepting and utilizing any drawings, reports and data on any form of electronic media generated and furnished by the Consultant, the Client agrees that all such electronic files are instruments of service of the Consultant, who shall be deemed the author, and shall retain all common law, statutory law and other rights, including copyrights.

The Client agrees not to reuse these electronic files, in whole or in part, for any purpose other than for the Project for which they were prepared. The Client agrees not to transfer these electronic files to others without the prior written consent of the Consultant. The Client further agrees to waive all claims against the Consultant resulting in any way from any unauthorized changes to or reuse of the electronic files for any other project by anyone other than the Consultant.

Electronic files furnished by either party shall be subject to an acceptance period of ten (10) days during which the receiving party agrees to perform appropriate acceptance tests. The party furnishing the electronic file shall correct any discrepancies or errors detected and reported within the acceptance period. After the acceptance period, the electronic files shall be deemed to be accepted and neither party shall have any obligation to correct errors or maintain electronic files. The Client is aware that differences may exist between the electronic files delivered and the printed hard-copy construction documents. In the event of a conflict between the signed construction documents prepared by the Consultant and electronic files, the signed or sealed hard-copy construction documents shall govern.

In addition, the Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Consultant, its officers, directors, employees and sub-consultants (collectively, Consultant) against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising from any changes made by anyone other than the Consultant or from any reuse of the electronic files without the prior written consent of the Consultant. Under no circumstances shall delivery of electronic files for use by the Client be deemed a sale by the Consultant, and the Consultant makes no warranties, either express or implied, of merchantability and fitness for any particular purpose. In no event shall the Consultant be liable for indirect or consequential damages as a result of the Client's use or reuse of the electronic files.

SEVERABILITY Any term or provision of this Agreement found to be invalid under any applicable statute or rule of law shall be deemed omitted and the remainder of this Agreement shall remain in full force and effect.

TERMS AND CONDITIONS OF PROPOSAL

MKSK

SURVIVAL Notwithstanding completion or termination of this Agreement for any reason, all rights, duties and obligations of the parties to this Agreement shall survive such completion or termination and remain in full force and effect until fulfilled.

ASSIGNMENT Neither party to this Agreement shall transfer, sublet or assign any rights under or interest in this Agreement (including but not limited to monies that are due or monies that may be due) without the prior written consent of the other party. Subcontracting to sub-consultants normally contemplated by the Consultant shall not be considered an assignment for purposes of this Agreement.

PROPRIETARY INFORMATION The Client agrees that the technical methods, design details, techniques and pricing data contained in any material submitted by the Consultant pertaining to this Project or this Agreement shall be considered confidential and proprietary, and shall not be released or otherwise made available to any third party without the express written consent of the Consultant.

ADA COMPLIANCE The Americans with Disabilities Act (ADA) provides that it is a violation of the ADA to design and construct a facility that does not meet the accessibility and usability requirements of the ADA unless it can be demonstrated that it is structurally impractical to meet such requirements. The Client understands that the requirements of the ADA will be subject to various and possibly contradictory interpretations. The Consultant, therefore, will use its reasonable professional efforts and judgment to interpret applicable ADA requirements and other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the Project. The Consultant, however, cannot and does not warrant or guarantee that the Client's Project will comply with all interpretations of ADA requirements and/or requirements of other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the Project.

CORPORATE PROTECTION It is intended by the parties to this Agreement that the Consultant's services in connection with the Project shall not subject the Consultant's individual employees, officers or directors to any personal legal exposure for the risks associated with this Project. Therefore, and notwithstanding anything to the contrary contained herein, the Client agrees that as the Client's sole and exclusive remedy, any claim, demand or suit shall be directed and/or asserted only against the Consultant, an Ohio corporation, and not against any of the Consultant's individual employees, officers or directors.

BETTERMENT If, due to the Consultant's negligence, a required item or component of the Project is omitted from the Consultant's construction documents, the Consultant shall not be responsible for paying the cost required to add such item or component to the extent that such item or component would have been required and included in the original construction documents. In no event will the Consultant be responsible for any cost or expense that provides betterment or upgrades or enhances the value of the Project.

DEFECTS IN SERVICE The Client shall promptly report to the Consultant any defects or suspected defects in the Consultant's services of which the Client becomes aware, so that the Consultant may take measures to minimize the consequences of such a defect. The Client further agrees to impose a similar notification requirement on all contractors in its Client/Contractor contract and shall require all subcontracts at any level to contain a like requirement. Failure by the Client and the Client's contractors or subcontractors to notify the Consultant shall relieve the Consultant of the costs of remedying the defects above the sum such remedy would have cost had prompt notification been given when such defects were first discovered.

CONTINGENCY The Owner and the Consultant agree that certain increased costs and changes may be required because of possible omissions, ambiguities or inconsistencies in the drawings and specifications prepared by the Consultant and, therefore, that the final construction cost of the Project may exceed the estimated construction cost. The Owner agrees to set aside a reserve in the amount of at least ten (10) percent of the Project construction costs as a contingency to be used, as required, to pay for any such increased costs and

changes. The Owner further agrees to make no claim by way of direct or third-party action against the Consultant or its sub-consultants with respect to any increased costs within the contingency because of such changes or because of any claims made by the Contractor relating to such changes.

CONSEQUENTIAL DAMAGES Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the Client nor the Consultant, their respective officers, directors, partners, employees, contractors or sub-consultants shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation or any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or implied warranty. Both the Client and the Consultant shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

CHANGED CONDITIONS If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the Consultant are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks or other material terms of this Agreement, the Consultant may call for re-negotiation of appropriate portions of this Agreement. The Consultant shall notify the Client of the changed conditions necessitating re-negotiation, and the Consultant and the Client shall promptly and in good faith enter into re-negotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the absolute right to terminate this Agreement, in accordance with the Termination provision hereof.

DEFINITION OF 'HAZARDOUS MATERIALS' As used in this Agreement, the term hazardous materials shall mean any substances, including but not limited to asbestos, toxic or hazardous waste, PCBs, combustible gases and materials, petroleum or radioactive materials (as each of these is defined in applicable federal statutes) or any other substances under any conditions and in such quantities as would pose a substantial danger to persons or property exposed to such substances at or near the Project site.

HAZARDOUS MATERIALS – SUSPENSION OF SERVICES Both parties acknowledge that the Consultant's scope of services does not include any services related to the presence of any hazardous or toxic materials. In the event the Consultant or any other party encounters any hazardous or toxic materials, or should it become known to the Consultant that such materials may be present on or about the job site or any adjacent areas that may affect the performance of the Consultant's services, the Consultant may, at its option and without liability for consequential or any other damages, suspend performance of its services under this Agreement until the Client retains appropriate consultants or contractors to identify and abate or remove the hazardous or toxic materials and warrants that the job site is in full compliance with all applicable laws and regulations.

HAZARDOUS MATERIALS INDEMNITY The Client agrees, notwithstanding any other provision of this Agreement, to the fullest extent permitted by law, to indemnify and hold harmless the Consultant, its officers, partners, employees and consultants (collectively, Consultant) from and against any and all claims, suits, demands, liabilities, losses, damages or costs, including reasonable attorneys' fees and defense costs arising out of or in any way connected with the detection, presence, handling, removal, abatement, or disposal of any asbestos or hazardous or toxic substances, products or materials that exist on, about or adjacent to the Project site, whether liability arises under breach of contract or warranty, tort, including negligence, strict liability or statutory liability or any other cause of action, except for the sole negligence or willful misconduct of the Consultant.

ORDINANCE NO. _____

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.

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

Section 1. The City Manager is hereby authorized to enter into a contract with MKSK and LJB for the Fairfield-Pleasant Avenue Access Management Study in accordance with the proposal 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 consultants can begin and complete the study as soon as possible to allow time for preparation and implementation in 2021 and beyond; 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\MKSK-Ord

Attachment: MKSK-ORD (1655 : Pleasant Avenue Corridor Study)



City Council Action Item
Regular Meeting - November 9, 2020

Submitted by: Alisha Wilson, Clerk
 Submitting Department: Clerk

Subject:

Israel Innovation Fund Liquor Permit

Legislation Title:

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).

Background/Synopsis: The City of Fairfield is in receipt of an application from the Ohio Division of Liquor Control for a C2 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. IsraelInnovationFund.LiquorReport
2. IsraelInnovationFund.DSReport

DEPARTMENTAL CORRESPONDENCE

TO Steve Maynard, Police Chief
Greg Kathman, Development Services Director

FROM Alisha Wilson, Clerk of Council *AW*

City
of
Fairfield



SUBJECT Request for Background Check – Liquor Permit

DATE 10/22/2020

Attached is a liquor permit application in the name of Israel Innovation Fund LLC dba Consumer Wines Spirits, 33 Donald Drive, Fairfield, OH 45014 (Permit Classes: C2).

Please complete the necessary background check and submit your findings to me **no later than 11:00 AM on Monday, November 2, 2020.**

This item will be added to Council's Regular Meeting agenda of Monday, November 9, 2020.

Thank you for your assistance.

c: Mark Wendling, City Manager
File

Attachment: IsraelInnovationFund.LiquorReport (1668 : Israel Innovation Fund 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

4150000		NEW		ISRAEL INNOVATION FUND LLC DBA CONSUMER WINES SPIRITS 33 DONALD DR FAIRFIELD OH 45014
PERMIT NUMBER		TYPE		
ISSUE DATE				
06 01 2020				
FILING DATE				
C2				
PERMIT CLASSES				
09	011	A	C71967	
TAX DISTRICT		RECEIPT NO.		

FROM 10/19/2020

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



MAILED 10/19/2020

RESPONSES MUST BE POSTMARKED NO LATER THAN. 11/19/2020

IMPORTANT NOTICE

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

REFER TO THIS NUMBER IN ALL INQUIRIES

A NEW 4150000

(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**

4150000

Permit Name / DBA**Member / Officer Name****Search****Reset****Main Menu**

Member/Officer Name	Shares/Interest	Office Held
Permit Number: 4150000; Name: ISRAEL INNOVATION FUND LLC; DBA: DBA CONSUMER WINES SPIRITS; Address: 33 DONALD DR FAIRFIELD 45014		
ADAM BELLOS		CEO
DAVID BELLOS		SECRETARY

- [Ohio.Gov](#)
- [Ohio Department of Commerce](#)

[Commerce Home](#) | [Press Room](#) | [CPI Policy](#) | [Privacy Statement](#) | [Public Records Request Policy](#) | [Disclaimer](#) | [Employment](#) | [Contacts](#)

Attachment: IsraelInnovationFund.LiquorReport (1668 : Israel Innovation Fund Liquor Permit)

FAIRFIELD

O H I O

DEPARTMENTAL CORRESPONDENCE

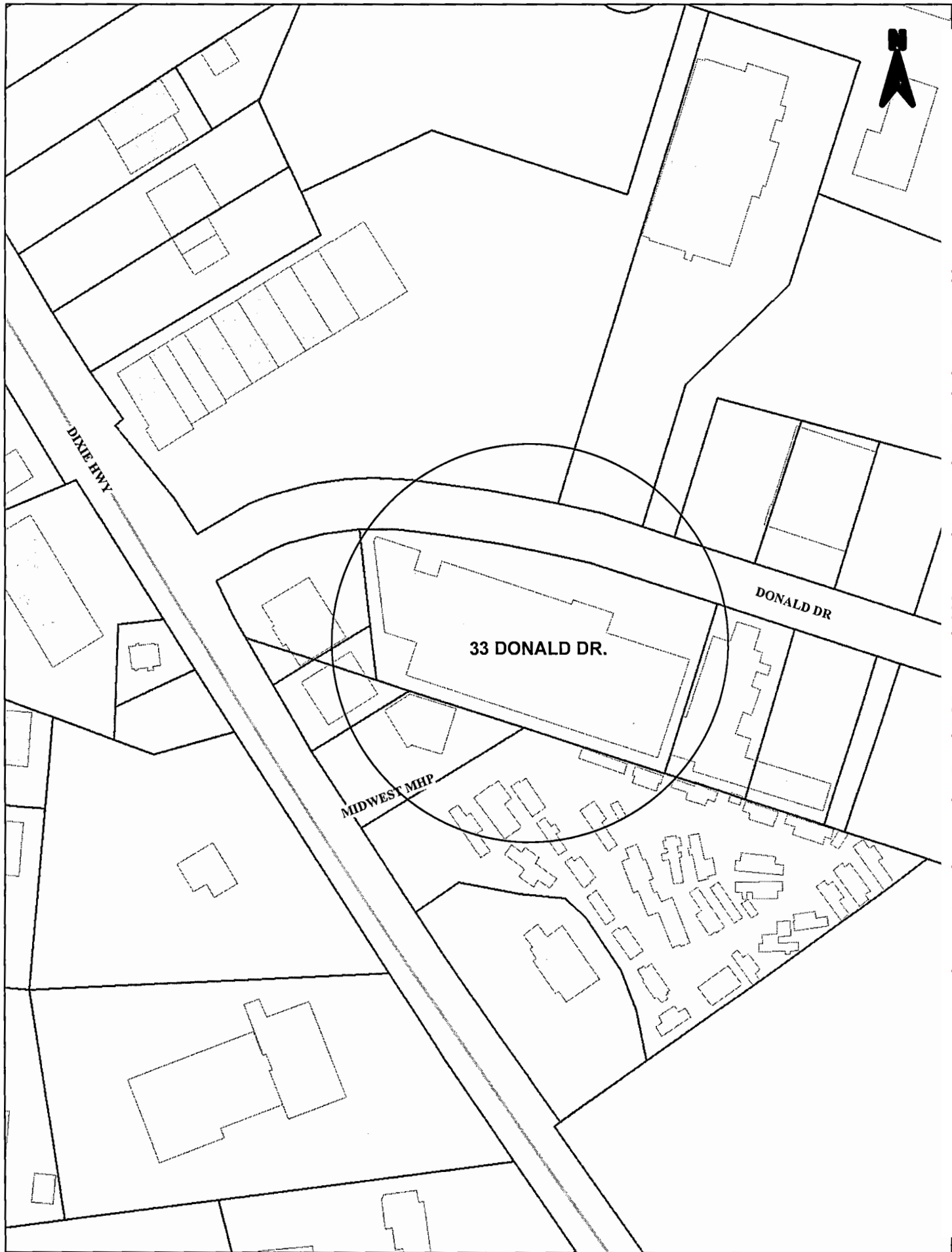
Date: 10/23/2020

To: Alisha Wilson, Clerk of Council 
From: Greg Kathman, Development Services Director

Subject: Liquor Permit Application

The business at 33 Donald Drive in the name of Israel Innovation Fund LLC and doing business as Consumer Wines Spirits 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: IsraelInnovationFund.DSReport (1668 : Israel Innovation Fund Liquor Permit)



Attachment: IsraelInnovationFund.DSReport (1668 : Israel Innovation Fund Liquor Permit)



City Council Ordinance
Regular Meeting - November 9, 2020

Submitted by: Steve Maynard,
Submitting Department: Police

Subject:

Appropriation of Funding for Upgrades to the Police Department Property Room

Legislation Title:

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.

Background/Synopsis:

Funding of this project would allow for a much needed improvement to the storage capacity of our property room. State Contract Pricing is being utilized by the Authorized Dealer.

Financial Impact:

Total of \$57,838.80 from the Capital Improvement Program, Project OPD02.

Emergency Provision Explanation:

Rule Suspension Requested:

Yes

Emergency Provision Needed:

No

Attachments:

1. Property Room Quote
2. STS Authorization of Dealer Letter
3. Patterson Pope-Ord



Proposal

Quote #: Q-30522-1
 Drawing Ver: 322703 1C
 Date: 10/21/2020
 Expires On: 5/29/2020

Patterson Pope

Remit To:
 10321 S. Medallion Dr.
 Cincinnati, OH 45241
 Phone: (704) 523-4400
 Fax: (704) 523-4499

Install To

Amy Mays
 City of Fairfield - Police Department
 5230 Pleasant Ave
 Fairfield, OH 45014
 (513) 896-8250
 amays@fairfield-city.org

Bill To

City of Fairfield Police Department
 5320 Pleasant Ave.
 Fairfield, OH 45014

SALESPERSON	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Gordon Kwiecinski	gkwiecinski@pattersonpope.com		Net 10

Group Name	Description	Net Total
SpaceSaver Material (On Ohio STS #800508)	Spacesaver Wheelhouse High Density Systems per Project Plan #322703 1C, 3.30.2020 to include the following: System 1: • Three 36"Wx 6' Carriages each 4 Post Adjustable shelving • One 18"x 6' Locking Carriage with Carriage Lock and full metal back panels • 10 sets of lockable framed doors for long guns, hand guns, rifles and drugs • Two sections of static Post Shelving with full metal backs and bin fronts • Four sections of shelving with center dividers • Fire Retardant Plywood flooring with Diamond Dek Rubber mat flooring • Total cubic feet of storage = 504 System 2: • Four 36"W x 9' Carriages each 4 Post Adjustable shelving, two dividers per shelf • One 18"x 6' Carriage with Carriage Lock, three sections of 4 Post adjustable shelving and full metal back panels and bin fronts • Three sections of static Post Shelving with full metal backs and bin fronts • Fire Retardant Plywood flooring with Diamond Dek Rubber mat flooring • Total Cubic feet of storage = 893 Static Binder Storage Unit • One section 4 Post Shelving with six levels • Unit provides 18 Linear Feet of capacity for binders Butcher Block Top for existing desk frame	\$39,430.00
Aurora Times Two Unit	One 7 Tier Letter Size Unit with six roll-out drawers for top tab folders and 8 shelves for binders • Linear Filing Inches for top tab folders = 144 • Linear Filing Inches for binders = 192	\$3,030.55
Health Care Logistics	<u>Bin Storage</u> 52 Bins @ 8"Wx8"Hx18" D 12 Bins @ 11"Wx8"H 18"D 10 Pkg of dividers for 8"W bins @ 10/pkg. 1 Pkg of dividers for 11" W bins @ 10/Pkg	\$1,019.25
Rubber Flooring	<u>Diamond Dek Rubber Mat for areas outside of the high density systems</u> • 350 SF of Material • Installation by others	\$456.00

Attachment: Property Room Quote (1651 : Appropriation of Funding for Upgrades to the Police Department Property Room)



Proposal

Quote #: Q-30522-1
 Drawing Ver: 322703 1C
 Date: 10/21/2020
 Expires On: 5/29/2020

Patterson Pope

Remit To:
 10321 S. Medallion Dr.
 Cincinnati, OH 45241
 Phone: (704) 523-4400
 Fax: (704) 523-4499

Group Name	Description	Net Total
Freight, Local Delivery and Installation	Includes the following: • Factory Freight • Receiving and inspection at our local distribution center • Delivery and staging of units at jobsite • Installation by factory certified installers per approved Project Plan including flooring material • Trash removal • Training and orientation on system	\$13,903.00
Sub Total:		\$57838.80
Estimated Total Tax:		
Grand Total:		\$57,838.80

Important Proposal Notes

Applicable sales tax and final shipping charges will be added to the invoice if not indicated above.

Patterson Pope requires a purchase order (or signed quote) for each individual accepted quote.

Please provide sign off on final drawing(s). Indicate color choices on your PO.

Patterson Pope offers custom manufactured solutions to fit your unique space. For this reason no product can be ordered until a representative from Patterson Pope is able to field verify all dimensions.

Signature below indicates acceptance of this proposal and of the attached terms and conditions.

Signature: _____ Effective Date: ____/____/____

Name (Print): _____ Title: _____

Please sign and email to Gordon Kwiecinski at gkwiecinski@pattersonpope.com.

THANK YOU FOR YOUR BUSINESS!

Attachment: Property Room Quote (1651 : Appropriation of Funding for Upgrades to the Police Department Property Room)

Patterson Pope Terms and Conditions The following terms and conditions shall apply to any Deliverables (defined herein) provided by Patterson Pope, Inc. ("Company") to Client.

1. **Acceptance and Agreement:** The provisions on the pricing page, the purchase order and these Terms and Conditions (collectively, the "Agreement") constitute the entire agreement between Company and Client and supersede all other communications between the parties, whether written or oral, regarding the products and services described in this Agreement ("Deliverables"). The terms of this Agreement are expressly limited to those provided herein, and no purported modification, addition, or waiver of the provisions hereof shall be binding on Company for any purposes unless contained in writing, signed by an authorized representative of Company. The provisions hereof shall be deemed to have been accepted by Client's acceptance of all or any part of the Deliverables. All orders or any changes to such orders shall be subject to acceptance by Company. Change orders requested after receipt of Client purchase order may also incur additional charges. If, for any reason, Client cancels the order, any cancellation, restocking and handling charges will be invoiced. Future purchase orders (or similar engagement documents) and associated pricing pages may reference these Terms and Conditions, and by such reference, these Terms and Conditions shall be incorporated therein.
2. **Payment and Pricing:** Pricing quoted on the pricing page supersedes all previously quoted prices and is good for 60 days from the date of this Agreement. The pricing page may or may not include applicable sales or other taxes required by law; such taxes will be billed to Client and are Client's sole responsibility. This system has been custom designed and will be specially manufactured for your unique requirements. A non-refundable down payment of 40% is due upon order, 30% is due at the time of shipment and 30% is due at the time of completion. Client shall have no authority to assert any offsets or discounts against any payment due, except as expressly agreed to by Company in the pricing page or other signed writing. Client represents and warrants to Company that it is solvent at the time this Agreement is made. Client hereby grants a security interest in the product Deliverables to secure payment to Company and consents to Company filing a financing statement to perfect such security.
3. **Space Requirements:** This system has been specially designed to meet Client's specific requirements; as such, most of the equipment is manufactured on a "per job" basis. Client shall allow Company's representative(s) reasonable access to Client's facilities to confirm whether the space where the Deliverables will be installed matches Client's representations. In the event that the space cannot be field verified before the Deliverables must be ordered and the actual space does not match what had been previously represented, Client is responsible for any delays and additional costs incurred to reconfigure the Deliverables to fit actual space (i.e. extra material, labor, and freight). Notwithstanding any field verification by Company, it is Client's responsibility to be certain the space is suitable for the installation of this equipment (i.e. adequate fire protection and floor load capacity).
4. **Acceptance:** Client shall accept the Deliverables which conform to the requirements of specifications under this Agreement. All claims for errors, shortages, or damage ("Non-conformance") must be made in writing to the respective Account Representative within ten (10) days of Client's receipt of any Deliverables, and Company shall have a reasonable period of time, based on the severity and complexity of the Non-conformance, to correct the Non-conformance. If Client uses the Deliverables before acceptance or fails to promptly notify Company of any Non-conformance then the Deliverables shall be considered accepted by the Client.
5. **Freight and Shipping:** Freight and shipping terms are detailed on the pricing page. In the event that Client or one of its agents refuses delivery for whatever reason on or after the estimated delivery date, Client will be responsible for the payments in accordance to Section 2 and the pricing page in addition to any supplemental storage charges incurred by Company as a result of the delay unless the delay is caused by Company, one of its manufacturers, freight carriers, subcontractors, and/or any other agent acting on Company's behalf.
6. **Limited Warranty:** Company warrants its installation services under the Agreement shall be performed with reasonable care in a diligent and competent manner. Company's sole obligation under this warranty shall be to correct any Non-conformance, provided that Client gives Company written notice within ten (10) days after installation is completed. Company does not warrant and is not responsible for any product Deliverables or third party services. Client agrees to look to the third party manufacturer or vendor (and not Company) with respect to all claims regarding such third party products or services as its sole and exclusive remedy. This section is Company's only warranty concerning the product and service Deliverables, and is made expressly in lieu of, and to disclaim, all other warranties and representations, express or implied, including any implied warranties of merchantability, non-infringement, or fitness for a particular purpose, or otherwise.
7. **Limitation of Remedy and Liability:** The maximum liability of Company and Company's principals, directors, officers, agents, employees, personnel, affiliates and their partners shall be the fees Company actually receives under the Agreement for the portion of work giving rise to the liability. In no event shall any of the above be liable to Client or any third party for any indirect, special, incidental, consequential, exemplary or punitive damages of any kind whatsoever in connection with the agreement, including but not limited to lost profits, loss of business opportunity, lost savings, and loss of business information. Client will bear the risk of loss or damage to, or theft of, any Deliverables once delivery has been made to the Client. Any action against Company must be brought within twelve (12) months after the cause of action arises. Neither party shall be liable for any delays or failures in performance due to circumstances beyond its reasonable control, including but not limited to, strikes, riot, war, fire, flood, storm, explosion, accident, or other acts of God. This contract shall be construed in accordance with the laws of the State of North Carolina (without regard to its choice of law provisions). Claims arising out of or requiring the interpretation of this Agreement shall be brought and litigated exclusively in courts located

within Mecklenburg County, North Carolina, or if a federal court, the court whose district includes Mecklenburg County, North Carolina. This Agreement may not be assigned without prior written consent; provided, however, Company may assign this Agreement in whole or in part, without the Client's consent, in connection with a merger, acquisition, corporate reorganization, or sale of substantially all of the Company's assets, and Client agrees that Company shall be released from any further obligations under this Agreement upon such assignment.

Patterson Pope, Inc.

Date

CLIENT

Date

(This Agreement may be signed in counterparts and by facsimile or electronic signature by an authorized representative.)

Purchase Order # _____



Spacesaver Corporation
 1450 Janesville Avenue
 Fort Atkinson, Wisconsin, USA 53538-2798
 Tel: 920-563-6362 | Fax: 920-563-2702
 www.spacesaver.com

February 12, 2020

State Purchasing Contracts Manager
 DAS, Office of Procurement Services
 Attn: Bid Desk-STC
 4200 Surface Road
 Columbus, OH 43228

Dear State Purchasing Contracts Manager:

SUBJECT: Authorization of Dealer(s) for the State Term Schedule

STS #: 800508

☐ Check this box if no schedule number is assigned yet.

Spacesaver Corporation hereby names Patterson Pope as its authorized dealer for purposes of a State Term Schedule (STS). By signing this letter, Spacesaver Corporation hereby authorizes Patterson Pope to offer products and services listed on the STS to the state of Ohio pursuant to the Terms and Conditions of the STS.

In the event the Patterson Pope fails to perform its obligations under the STS, Spacesaver Corporation agrees to perform in Patterson Pope place and/or names another authorized dealer to assume the obligations of Patterson Pope to the State under the STS. If Spacesaver Corporation withdraws its authorization to Patterson Pope to offer products or services listed on the STS, Spacesaver Corporation shall notify the Department of Administrative Services, Office of Procurement Services, in writing. Spacesaver Corporation agrees that the authorization to Patterson Pope set forth in this letter shall remain effective until the Department of Administrative Services, Office of Procurement Services, receives written notification that Spacesaver Corporation has withdrawn its authorization to Patterson Pope and we have issued an amendment agreeing to the request or until the STS expires.

Patterson Pope is authorized to receive payments for products and services. If you have any questions concerning this matter, please contact Stephanie Soleska at 920-563-0591, Fax Number is 920-563-2702. Email address is contracts@spacesaver.com.

Sincerely,

Steven G. Anderson
 Vice President Finance

cc: Patterson Pope, David Simons

Attachment: STS Authorization of Dealer Letter (1651 : Appropriation of Funding for Upgrades to the Police Department Property Room)



ORDINANCE NO. _____

ORDINANCE TO AUTHORIZE THE CITY MANAGER TO
ENTER INTO A CONTRACT WITH PATTERSON POPE, INC.
FOR UPGRADES TO THE POLICE DEPARTMENT PROPERTY
ROOM.

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

Section 1. The City Manager is hereby authorized to enter into a contract with Patterson Pope, Inc. for upgrades to the Police Department Property Room in accordance with the proposal on file in the office of the City Manager. This contract is authorized without competitive bidding because the majority of the material cost (\$39,430) is exempt from bidding under State Term Schedule #800508 and the balance is under the bidding limit amount. Patterson Pope, Inc. is also the sole supplier of the material under the state contract.

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\Patterson Pope-Ord

Attachment: Patterson Pope-Ord (1651 : Appropriation of Funding for Upgrades to the Police Department Property Room)



City Council Ordinance
Regular Meeting - November 9, 2020

Submitted by: Brian Rose,
 Submitting Department: Public Works

Subject:

Sale of surplus Bucket Truck #668 to Ross School District

Legislation Title:

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.

Background/Synopsis:

This request is an agreement for the City of Fairfield to sell our surplus unit #668 (a 2001 Chevrolet 3500 Bucket Truck) to the Ross School District for \$15,000. Based on research the value of this item is approximately \$15,000.

Financial Impact:

A credit of \$15,000 to the City of Fairfield

Emergency Provision Explanation:

Rules suspension is being requested to facilitate the sale of the unit.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

No

Attachments:

1. Ross Local letter of intent
2. Surplus Bucket Truck-Ord

Ross Local School District

SUPERINTENDENT (513) 863-1253**TREASURER** (513) 863-1250

3371 Hamilton-Cleves Road • Hamilton, OH 45013

ROSS HIGH SCHOOL3601 Hamilton-Cleves Rd.
Hamilton, Ohio 45013
(513) 863-1252**ROSS MIDDLE SCHOOL**3425 Hamilton-Cleves Rd.
Hamilton, Ohio 45013
(513) 863-1251**ELDA ELEMENTARY**3980 Hamilton-Cleves Rd.
Hamilton, Ohio 45013
(513) 738-1972**MORGAN ELEMENTARY**3427 Chapel Rd.
Hamilton, Ohio 45013
(513) 738-1986

October 23, 2020

To whom it may concern:

After the review and inspection of the 2002 Bucket truck Ross Local School District is interested in purchasing said vehicle for the amount of \$15,000.00 upon approval from Fairfield city council.

Sincerely,



John Kinsel

Treasurer

Ross Local Schools

Attachment: Ross Local letter of intent (1650 : Sale of surplus Bucket Truck #668 to Ross School District)

ORDINANCE NO. _____

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.

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

Section 1. The 2001 Chevrolet 3500 Bucket Truck (#668) is hereby declared surplus and not needed for municipal purposes and the City Manager is hereby authorized to execute the agreement on file in his office with Ross School District for the sale of said motor vehicle for the sum of \$15,000.00.

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\Surplus Bucket Truck -Ord

Attachment: Surplus Bucket Truck-Ord (1650 : Sale of surplus Bucket Truck #668 to Ross School District)



City Council Resolution
Regular Meeting - November 9, 2020

Submitted by: Adam Sackenheim,
 Submitting Department: Public Utilities

Subject:

Authorization to apply for, accept and enter into a WPCLF agreement

Legislation Title:

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.

Background/Synopsis:

The City of Fairfield's Wastewater Division has developed final plans and construction documents for a new multi-purpose facility at the City's Wastewater Treatment Plant. The facility will be used to dewater sludge now, and chemically-treat sewage to remove phosphorus in the future to ensure compliance with anticipated regulatory mandates. The Ohio Environmental Protection Agency recently reviewed the plans for this facility and issued a permit to the City approving facility construction. The City plans to advertise this project for bid this winter with the intention of opening bids in January 2021. The City intends to start construction on this project in early 2021.

The new building and associated dewatering equipment are needed as the existing sludge dewatering unit (belt filter press) is now over 25 years old and nearing the end of its useful life, and because the building housing the existing belt filter press is not suitable for re-use due to condition, age, and safety and code considerations. The chemical treatment systems are needed so that the City can comply with anticipated phosphorus discharge limits in the future.

The anticipated cost of this building and all associated equipment is around 3 million dollars. The City intends to finance this project by taking on new debt. Anticipated debt service payments for this project are included in current financial cash flow forecasts as prepared by the City's Finance Department, and are also included and accounted for in the recently-approved 5-year water and sewer utility rate schedule.

In order to maximize return on investment and secure a below-market interest rate on this debt, the City wishes to use the State of Ohio's Water Pollution Control Loan Fund (WPCLF) to finance this project. The WPCLF program, Ohio's Clean Water state revolving loan fund (SRF), began in 1988 and finances a variety of projects that have a water quality benefit at their core. Funding point and nonpoint source solutions to Ohio's water pollution problems is its main purpose, with more than \$7 billion having been loaned as of 2016. With assistance from Ohio Water Development Authority (OWDA), Ohio's Division of Environmental and Financial Assistance (DEFA) administers this program which is designed to operate in perpetuity, and to assist Ohio's communities with their water resource protection and restoration projects.

Many other sewer districts in Ohio utilize this program to finance capital projects, as the program is cost-effective and stable. While the City of Fairfield has never before used this program, City staff has researched and vetted the program and recommends its use to finance construction of the new multi-purpose facility at the Wastewater Treatment Plant. At the current WPCLF interest rate of ~0.67%, the City anticipates saving almost \$600,000.00 in interest over 20 years versus a standard loan market rate of 2.5%. A copy of the WPCLF loan application instruction packet is attached for Council review.

Rules suspension is requested in order to expedite the work.

Financial Impact:

Funding for this project was included in the approved 2020-2024 Capital Improvement Program, under 1WW20 - Dewatering / Chemical Feed Building. The project will be debt-financed. The funding source is the Sewer Replacement and Improvement Fund / 623.

Emergency Provision Explanation:

N/A.

RESOLUTION

A resolution authorizing the City Manager to apply for, accept, and enter into a Water Pollution Control Loan Fund (WPCLF) agreement on behalf of the City of Fairfield for the construction of critical wastewater treatment facilities; and designating a dedicated re-payment source for the loan:

Whereas, the City of Fairfield wishes to upgrade its existing wastewater facilities; and

Whereas, the City of Fairfield intends to apply for WPCLF funds for the construction of wastewater treatment facilities; and

Whereas, the Ohio WPCLF requires the government authority to pass legislation for application of a loan and the execution of an agreement as well as designating a dedicated re-payment source; now therefore,

Be it resolved by the Council of the City of Fairfield, Ohio:

Section 1. That the City Manager be and is hereby authorized to apply for a WPCLF loan, sign all documents for and enter into a WPCLF agreement with the Ohio Environmental Protection Agency and the Ohio Water Development Authority for the construction of wastewater treatment facilities on behalf of the City of Fairfield, Ohio.

Section 2. That the dedicated source of re-payment will be the Sewer Revenue Fund.

Section 3. That this resolution shall take effect and be in force from and after the earliest period allowed by law.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

No

Attachments:

1. New WPCLF_WSRLA Loan Apps Instructions
2. WPCLF Agreement-Res



Ohio Environmental Protection Agency

Division of Environmental and Financial Assistance (DEFA)

Office of Financial Assistance (OFA)

Loan Application Instructions

Ohio EPA Water and Wastewater Loan Programs Overview:

Ohio's Water Pollution Control Loan Fund (WPCLF) offers assistance opportunities (direct and indirect loans) for qualifying point source projects (including planning, design, and construction loans) that will be owned by public entities, including:

- wastewater treatment plant improvements/expansion;
- new/replacement sanitary sewers;
- excess sanitary sewer infiltration/inflow correction;
- combined sewer overflow correction; and
- storm sewers (Phase 1 and Phase 2 storm water work).

WPCLF assistance is also available for activities that reduce or avoid nonpoint source water pollution such as:

- agriculture/silviculture improvements and best management practices;
- Home Sewage Treatment Systems (HSTS);
- wellhead protection;
- landfill closure;
- hazardous waste clean-up (brownfields); and
- surface water resource (streams, ponds, lakes and wetlands) habitat protection and restoration.

Ohio's Water Supply Revolving Loan Account (WSRLA) is an account under the Drinking Water Assistance Fund (DWAFF) that also offers assistance opportunities for planning, design and construction of compliance-related and human health related improvements to community water systems and non-profit community public water systems.

Types of projects typically funded through a WSRLA loan include:

- New or improvements to water treatment facilities
- Water line improvements or extensions
- New Water Towers

Financing

The WPCLF and WSRLA offer below-market interest rate loans. Direct loans are available to most public entities such as cities, villages and sewer districts and some large private borrowers. Indirect loans through our WPCLF linked deposit programs are available for certain types of nonpoint source control projects. Special discounted interest rates are available for qualifying projects. We also offer local governments WPCLF loans to start up their own local revolving loan funds or linked deposit programs.

Both, the WPCLF and WSRLA can fund all eligible portions of proposed projects, or they can be combined with other funding sources, such as the Ohio Water Development Authority, the Ohio Public Works Commission, the Community Development Block Grant program and the Appalachian Regional Commission.

General Application Instructions:

Please read the instructions carefully and fill out the form in its entirety. Incomplete applications may result in delay of loan approval.

Information requested in the application should be specific to the system related to the project. For example, if the Borrower is applying for a water project, the application should only contain information on the water system. Please do not combine water and sewer data in the application and attachments.

Please provide the information requested in the application and include additional information if applicable. Do not alter the application form. If additional space is required, please include additional documentation.

Section 1.0: Program Funding Selection

The Borrower should indicate which type of loan is needed by clicking the box next to the **Water Pollution Control Loan Fund (WPCLF)** or the **Water Supply Revolving Loan Account (WSRLA)** Account.

A selection must be made for the loan application to be reviewed. This selection is linked to other TABS within the application.

Section 2.0: Borrower's Information

Borrower: Enter the name of the City, Village, County, Regional Water and Sewer District (ORC 6119), Sewer District (ORC 6117), Conservancy District (ORC 6101), or Private Entity that will be responsible for the loan. (Note: Private non-profit entities are only able to apply for WSRLA loans)

Borrowers Population: Enter the Borrower population obtained from the United States Census Bureau American Fact Finder page located at: http://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml. On the Fact Finder website, select the most current American Community Survey 5-year population estimate from the drop- down menu for the Borrower. *.

County: Enter the county in which the project is located.

DUNS#: A Data Universal Numbering System (DUNS) number is a nine-digit number that uniquely identifies a business. Established by [Dun & Bradstreet \(D&B\)](#).

Borrowers Median Household Income: Enter the Borrowers Median Household Income (MHI) obtained from the United States Census Bureau American Fact Finder page located at: http://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml. On the Fact Finder website, select the most current American Community Survey 5-year MHI estimate from the drop- down menu for the Borrower.

Date of Application: Enter the date the application is completed and signed.

Section 3.0: Project Name and Description

Project Name: Enter the name of the project.

Project Description: Provide a clear, brief narrative of the project that is to be funded.

Land or Easement Acquisition: Indicate if land or easements are needed to complete the project. If yes, provide the expected acquisition date, and if no land or easements are required to complete the project, simply click the “no” box. All projects need to have a site title opinion letter submitted by their solicitor. This opinion may be sent at a later date but no later than when the bid package is submitted for review. ***An example of the Site Title Opinion Letter can be found on Attachment B:***

Section 4.0: Funding Type & Proposed Loan Terms

Estimated Loan Amount: The loan amount will autofill from Section 7.0 on TAB 4-, in either “Ohio EPA / WPCLF or WSRLA” column, across from the “Total Estimated Costs” section. Please note that the total estimated costs include the loan fee for each type of loan.

At the time of actual loan award, the WPCLF (wastewater project) loan exhibit will NOT reflect the fee since it cannot be included as part of the loan. The .35% fee will ultimately be based on the total loan amount, which has been calculated based on firmly defined costs and charges. For a WSRLA (drinking water project) loan, the 1.35% fee will again, be based on the actual loan total; however, you have the option of including the fee in the loan, or paying the fee up front. If you do not want the fee included as part of the loan, please contact your PCU coordinator when the loan exhibit is being prepared.

Estimated Loan Award Date: Loans are awarded on the last Thursday of the month, except in November and December. (Due to yearly holidays, there are no loans awarded in November, and December loan awards are awarded on the second Thursday of the month.) Based on the project schedule, indicate the anticipated target date for loan award.

***Depending on the type of loan that is requested, the estimated loan date will autofill on to TAB 3-Project Schedule.**

Interest Rate Discount Consideration: For additional discount options, please review Appendix E in the Water Pollution Control Loan Fund (WPCLF) Program Management Plan (PMP) or Appendices E and F of the Drinking Water Assistance Fund (DWAFF) Program Management and Intended Use Plan. A community may be eligible for more than one discount. If the discount is not listed, mark the “Other” box, and indicate what discount you may qualify for.

Loan Types: If planning, design and construction funds are required for a project, each project phase should be requested as separate loans.

Planning Loan:

- Planning loans have 5-year terms. There is no prepayment penalty on Planning loans. The loan will be amortized as a 5-year loan with equal bi-annual payments due on January 1 and July 1.
- First Payment will be due no later than 12 months after planning completion date.

Design Loan:

Design loans have 5-year terms. There is no prepayment penalty on Design loans. The loan will be amortized as a 5-year loan with equal bi-annual payments due on January 1 and July 1.

- First Payment will be due no later than 12 months after the design completion date.
- **Previously incurred project costs for planning activities may be included in the design loan.**

Construction Loan:

- **Previously incurred project costs for planning and design tasks may be included in a construction loan.**

Requested Term: The minimum loan term is 5 years; maximum loan term is 30 years. Payments must be made for the full term of the loan.

Equal Payments: Equal semi-annual payments are calculated for the term of the loan.

Initial Payment Date: The first payment date must occur within 12 months after the Initiation Of Operation date for construction loans. If the Borrower would like the repayment to begin earlier, please indicate a date. Payments are due semi-annually: January 1st and July 1st. Please note that since the Initiation of Operation is only estimated when filling out the application, this date as well as that Initial Payment date may change based on the actual project schedule closer to loan award.

Supplemental Loan:

If additional loan funds are required for an existing planning, design or a construction loan, the funds should be requested as a supplemental loan. The supplemental loan will have the same end term as the original loan. The interest rate will be the current rate plus any applicable discounts. A loan administration fee will be included for the supplemental loan amount. The repayment date set for the original loan will not change and will include any supplemental loan funding.

For the supplemental loan application, only include the supplemental loan amount. Do not include the original loan amount. All application documents should reference the supplement loan amount needed.

Section 5.0: Contact Information

Please provide contact information for the following. If the contact information is the same, please enter "see above" or "N/A" if it is not applicable.

- **Authorized Representative to Execute Contracts:** This contact should match the official listed in the authorizing legislation.
- **Address to Mail Ohio EPA Loan Agreement:** (If different from Authorized Representative)
- **Address to Mail Billing Notice:** Indicate the address to send billing notices for semi-annual loan repayments. (If different than Authorized Representative)
- **Disbursements** (Borrower's representative to contact regarding disbursement): Indicate the contact information of the BORROWER official responsible for questions or concerns regarding disbursements requests.
- **BORROWER Wiring Information – Wires to the BORROWER should be sent to:** Provide wiring or mailing information for disbursements that are sent to the BORROWER.
- **Consulting Engineer:** If applicable, provide contact information for consulting engineer.

Section 6.0: Project Schedules for Planning, Design and Construction

Please provide the appropriate dates for the type of loan being requested. Basically, the applicant should backtrack from the month in which loan award is requested (Item 9 for a construction loan, Item 4 for a design loan, and Item 3 for a planning loan. If an item has already been submitted through a previous Ohio EPA loan, indicate that date on the schedule for the loan currently being applied for.

Section 7.0: Cost Data

Enter the costs pertaining to the project under to the appropriate activity (Technical Services, Construction, Other). For Construction Costs, enter the Engineer's Estimate for each anticipated contractor. Exact as-bid costs will be added at a later date by the DEFA Project Coordination Unit staff once bid package documents are submitted. The loan administration fee automatically calculates based on the loan program selected and the loan amount requested from Ohio EPA will be generated and automatically populate on TAB 1 in the "Estimated Loan Amount" cell.

Note: All fees are based on total loan amount, with a minimum charge of \$400.

- ***There is a 0.35% OWDA administration fee on Water Pollution Control Loan Fund (WPCLF). The BORROWER will be required to pay the loan fee upon receiving any WPCLF loan. The Ohio Water Development Authority (OWDA) will bill the Borrower directly.***
- ***The Water Supply Revolving Loan Account (WSRLA) and OWDA administration loan fee is 1.35% (OWDA (0.35%) / WSRLA (1.00%)). On a WSRLA loan, the fee may be included and paid over the term of the loan. If the Borrower would like to pay the loan administration fee directly instead of including the fee in the loan amount, please contact your DEFA Project Coordinator.***

When appropriate, funding for the category should show other funding sources. Use the drop down box at the top of the columns to select other funding sources.

For a supplemental loan request, only include the supplemental loan amount. Do not include original loan amount in the calculation.

For a construction loan request, please indicate below if the project has a previously awarded Ohio EPA or OWDA planning or design loan.

- The planning and/or design loan will be closed once the construction loan is approved. If funds have been disbursed from the planning and/or design loan, the payoff balance will be rolled into the construction loan.
- If no funds or partial funds have been disbursed from the planning and/or design loan and funds are needed, please include a separate line item for planning and/or design costs in the construction loan request.
- Contact Ohio EPA for loan payoff amounts that should be included in the application.

Example below:

	Select Funding Sources From Dropdown Box Below				
Estimated Costs		OPWC	Local Funds	Ohio EPA LOAN	Total Project Cost
Technical Services					
Administration				\$1,500.00	\$1,500.00
Engineering Services				\$45,000.00	\$45,000.00
Planning					
Design					
Force Account					
Planning or Design Payoff				\$150,000.00	\$150,000.00
Construction					
<i>(Please enter number of anticipated contractors below)</i>					
Contractor "A"					
Contractor "B"		\$1,000,000.00	\$250,000.00	\$2,000,000.00	\$3,250,000.00
Contractor "C"					
Equipment					
Other Costs					
Contingency	<i>(Contingency is typically 5% of the Projects Cost)</i>			\$109,825.00	\$109,825.00
Subtotal		\$1,000,000.00	\$250,000.00	\$2,306,325.00	\$3,556,325.00
Application Fee	<i>There is a 0.35% OWDA fee on WPLCF loans or a 1.35% OWDA (0.35%) / WSRLA (1.00%) fee on WSRLA loan. Fees are based on total loan amount. Both program have a minimum fee of \$400.</i>			<i>\$31,135.39 for WSRLA</i>	<i>\$8,072.14 for WPLCF</i>
Total Estimated Costs		\$1,000,000.00	\$250,000.00	\$2,306,325.00	\$3,556,325.00

*Remember, for WPCLF loans the total that will be shown on the loan Exhibit will be the subtotal amount. For WSRLA loans the Borrower has the option of including the fee in the loan or paying the fee up front.

Section 8.0: Contractor Payment

Indicate with the check box if the BORROWER would like OWDA to pay the Contractors on the project directly. If the box is not checked, OWDA will send payments to the BORROWER. Technical Services line items will only be made payable to the BORROWER. Technical services include activities such as project design, engineering, inspection, or administrative costs related to the project such as legal fees, etc.

Equipment should be included on a separate line item only if it is purchased directly by the Borrower. If equipment is included as part of a contractor's bid, it should not be listed separately.

For payments to the BORROWER, please make sure you have provided wiring or mailing instructions on Page 2 in Section 5.0 "Contact Information".

Contractors receiving funds directly from OWDA must submit a completed Contractor Payment Instruction Form to Ohio OWDA AFTER the loan is awarded. This form is located on the OWDA website www.owda.org under QUICK LINK – Forms – Disbursement Forms.

Section 9.0: Source of Pledged Revenues

To obtain a loan from Ohio EPA, the BORROWER is required to pledge revenues derived from the ownership and operation of their system as payment for the loan. The revenues, after deductions for the operating and maintenance and previous debt obligations, must be able to support the repayment of the loan requested. However, unless prohibited by law, the BORROWER can choose to repay the loan with any of its general resources. **(Reference: Article IV, Section 3. in the WPCLF and the WSRLA Standard Loan Agreement). The repayment is called the Dedicated Source of Repayment and should be indicated by checking the appropriate box. More than one source can be used.**

Note: The Projection of Revenues (required attachment) must show user charge revenue only, regardless of the source of repayment selected in this section.

Section 10.0: Revenue Analysis

For the revenue analysis section, enter the revenues for the system related to the project type in the application. Do not combine revenue for both water and wastewater. Enter the revenue for the type of project in the application only (water project = water revenue; sewer project = sewer revenue).

For storm sewer projects: If the BORROWER has established a storm sewer fund, only enter the financials for the storm sewer fund. If the BORROWER does not have a storm sewer fund, the BORROWER would pledge the sewer revenues for repayment of the loan.

Note: The Total Revenue should match the "User Revenues to System" column on Projection of Revenues and Expenses of the System spreadsheet on TAB 7.

Current Revenues:

Year: Enter year of last audit

Total Revenue: Enter the total annual revenues.

Total Number of Users: Enter actual number of active service accounts.

Annual Revenue Per User: This field auto calculates.

Current Revenues (Last Audit Year):		YEAR:	2015
User Classes	Total Revenue	Total Number of Users	Annual Revenue Per User
Residential	\$8,743,896.64	23,391	\$373.81
Commercial	\$6,264,470.73	1,123	\$5,578.34
Industry / Gov.			
Other			
TOTAL	\$15,008,367.37	24,514	
<i>Total Revenue should reconcile to the "Revenues to System" column on the Projection of Revenues (TAB 7) for the associated year.</i>			
Current Average Monthly Residential User Rate			\$31.15

Projected Revenues:

Year: Enter year following completion of the project.

Total Revenue: Enter the projected total annual revenue.

Total Number of Users: Enter number of service accounts or anticipated number of service accounts if project is increasing service area.

Annual Revenue Per User: This field auto calculates.

Projected Revenues for first year following project completion		YEAR:	2017
User Classes	Projected Total Revenue	Projected Total Number of Users	Projected Annual Revenue Per User
Residential	\$11,236,306.07	24,000	\$468.18
Commercial	\$5,287,724.11	1,239	\$4,267.74
Industry / Gov.			
Other			
TOTAL	\$16,524,030.18	25,239	
<i>Total Revenue should reconcile to the "Revenues to System" column on the Projection of Revenues (TAB 7) for the associated year.</i>			
Projected Average Monthly Residential User Rate			\$39.01

Ten Largest Customers: Enter the ten largest customers (or less if applicable) and the percentage of the total revenue each provides.

Section 11: Revenue Analysis Continued

3-Year Revenue Allocation: Enter data from the last 3 audits for the following. The green cells will autofill with the most current audit data from the information provided on TAB 5 in Section 10.0. All white cells must be complete with data from the previous two audits.

System Revenue – Enter user revenues only.

Operating Expenses – Do not include depreciation.

Debt Service Payments – Enter debt that is paid using revenues from the system.

Note: The information provided in this section should be consistent with the information provided on the OWDA Annual Financial Information Form that is required from previous Borrowers.

Debt Outstanding: Enter current debt balances, annual payment amounts, and date when the debt expires. Do not combine water and sewer debt. Enter the debt for the system that pertains to the project.

Section 12.0: BORROWER Credit Rating

Please provide the credit rating for the BORROWER for General Obligation and Water and Sewer Revenues. If Borrower does not have a Credit Rating, state N/A.

Section 13.0: Rate Schedule

Please provide the following information:

Year of last rate increase: Enter the year of the last rate increase.

% of increase of the last rate increase: Enter the percentage of the rate increase

Planned rate increases over the next 2 years: The planned rate increases should match the information provided in the Projection of Revenues and Expenses. If applicable, attach additional documentation.

Section 14.0: Capital Improvement Plan

Description of Major Projects: Provide a brief description of major projects for the system, if any.

Ten-Year Capital Improvement Plan: Enter the projected capital improvement needs for the system during the next 10 years. If no improvements are anticipated, state N/A.

Section 15.0: Projection of Revenues and Expenses of the System

Instructions Projection Schedule of Revenues and Expenses:

A template is included in the application. The spreadsheet must be completed for the loan term requested and should begin with the year of the most recent audit. In some instances, a Pro Forma or CAFR (Consolidated Annual Financial Report) may be submitted in place of the Projection Schedule. The intent of this spreadsheet is to show the applicant's ability to repay the loan and to be used as a tool to identify when rate increases may be necessary.

The instructions below correspond with the column headers on the spreadsheet.

Year

- Year auto-populates from Section 10.0 "Current Revenues (Last Audit Year) on Page 5.

Revenues to System Only Column

- Year 1 "Revenues to System Only" column auto-populates from Section 10.0 "Current Revenues (Last Audit Year) on Page 5
- For the remaining cells -only enter the revenues collected from users for the system pertaining to the project type in the application.
 - Revenues should only include user charges, surcharges, special assessments.
 - Do not combine revenue for both water and wastewater. Enter the revenue for the type of project in the application only (water project = water revenue; sewer project = sewer revenue).
- For storm sewer projects: If the Borrower has established a storm sewer fund, only enter the financials for the storm sewer fund. If the Borrower does not have a storm sewer fund, the Borrower would pledge the sewer revenues for repayment of the loan.
- Current year revenue and revenue following the first year following project completion should match the total revenue provided in "Section 10.0 Revenue Analysis" on Page 5 of the application.
- Revenue and Operation, Maintenance & Replacement must be for entire system. Exception: Counties or Systems that charge different rates for different areas (documentation must be provided).

Operations, Maintenance & Replacement (O, M & R) column

- Year 1 of "OM & R" column auto-populates from Section 11.0 "Outstanding System Debt (do not include loan being applied for)" on Page 6.
- This column should only show O, M & R costs for entire system.
- Do not include debt repayment or depreciation as part of these costs.

Debt Service paid from Revenues to the System

- Year 1 of “Debt Service” column auto-populates from Section 11.0 “3-Year Revenue Allocation (Last Audit Year)” on Page 6.
- Enter debt that has the pledged user revenues as repayment.
- Existing OWDA & Ohio EPA loans
- Ohio Public Works Commission (OPWC) loans
- United States Department of Agriculture (USDA) Loans
- Revenue Bonds
- General Obligation paid with Revenue to System
- Other – Please clarify “Other” in the NOTES box below.

Ohio EPA New Loan Repayment column

- This column is for the repayment of the loan requested in the application only.
- Do not include preexisting OWDA/Ohio EPA loans in the column.

Total Expense to the System

- The cell will auto-calculate. This cell totals Operation, Maintenance & Replacement, all the Debt Services, and new Loan Repayment for the Ohio EPA Loan.

Annual Surplus

- The cell will auto-calculate. This cell subtracts the Total Expense to the System from the User Revenues to the System.

Cumulative Surplus Carryover box

- If applicable, enter the cumulative surplus carryover in the yellow box.

Cumulative Surplus

- The cell will auto-calculate. This cell adds the Annual Surplus to the previous year’s Cumulative Surplus

NOTES

- This box can be used for comments on projected rate increases, explanation of special circumstances on O&M costs, “Other” Debt Service, etc.

Section 16.0: Equipment & Replacement Schedule

An Equipment and Replacement Schedule should be included here for all construction loans. This schedule is a listing of all major components of the treatment system (wastewater or water), and as the schedule indicates, the date purchased, useful life, original cost, etc. If Borrower only owns and operates the sewers or water distribution lines only, the schedule does not need to be filled out.

Although not required for the WPCLF or WSRLA applications, we urge communities to develop this schedule and submit it to DEFA with their application to help with any current or future requirements such as Capability

Assurance Plan (CAP) for WSRLA loans or the Fiscal Sustainability Plan (FSP) which is required through the Water Resources Reform and Development Act (WRRDA) of 2014 for WPCLF loan applicants.

You will note that on Section 16, you are asked to list separately that equipment purchased with capital improvement funds from that equipment purchased with Operation, Maintenance and Replacement (O, M & R) fees. This will be a helpful tool as you are filling out the debt columns in the Projection of Revenues and Expenses of the System in Section 15.

****NOTE:** Pages 9, 10A and 10B are Federal forms that must be completed and signed to obtain an Ohio EPA Water Pollution Control Loan Fund (WPCLF) or a Water Supply Revolving Loan Account (WSRLA) loan.

Section 17.0: Application Check List

Please make sure all documents pertaining to the type of loan being requested (planning, design or construction) are listed with dates of submittal in the checklist.

Legislation Authorizing Rates: Provide a copy of legislation authorizing current rates/tap in fees.

Legislation Authorizing BORROWER to enter into agreement with Ohio EPA: Provide a copy of legislation authorizing the BORROWER to enter into a Loan Agreement with the Ohio EPA and stating the dedicated source of repayment. A template is provided in Attachment A of the Loan Application.

WPCLF or WSRLA Agreement: Ohio EPA requires one original signature copy of the executed Loan Agreement.

- The WPCLF or WSRLA Loan Agreement will consist of a standard language agreement which corresponds to the type of project being funded, i.e. planning, design or construction and an Exhibit with items specific to this loan including interest rate, terms, repayment amount and dates, etc.

Legal Procedural Letter: Template available on Attachment D. The letter should be printed on the Solicitor or Law Director's legal letterhead.

Water and Sewer District Court Legislation: If Borrower is a water or sewer district, provide the legislation that formed the District.

Special Assessments: If Borrower is using special assessments to cover any portion of the loan payments, attach a statement from the legal officer stating the status of the assessment proceedings, resolutions or ordinances, and notices. Please note that if special assessments are to be used as the Dedicated Source of Repayment, collection of the assessments must be scheduled to begin with the Initial Repayment date listed on the application which is Item 5 on Section 7.0 for Planning Loans, Item 6 for Design Loans and Item 11 for Construction Loans.

Construction Loans –Engineer's Estimate: If application is for construction loan, provide the following:

- An engineer's estimate should be included in the loan application. Borrower should not wait until bids are opened to include the construction project costs in the WPCLF or WSRLA loan application since waiting until bid opening date does not give DEFA sufficient time for review of information in the application. Bid tabs and other

required forms will be submitted in a package to DEFA at a later date and the exact as-bid construction costs will be included in the loan.

- Provide a detailed estimate or invoices for Equipment and Force Account, if applicable.
- Provide a copy of the engineering agreement if engineering costs are included in the construction loan.

Planning & Design Loan – Engineering Agreement: If application is for planning and/or design, provide a copy of the engineering agreement.

Section 18.0: Preparer Information

Enter the information for the preparer of the application. This should also be the point of contact for any questions on the information provided in the application.

Section 19.0: Authorized Representative Approval

The Application should be signed by the person authorized in legislation to sign the WPCLF Loan Agreement or WSRLA Loan Agreement on behalf of the Borrower.

RESOLUTION NO. _____

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.

WHEREAS, the City of Fairfield wishes to upgrade its existing wastewater facilities;
and

WHEREAS, the City of Fairfield intends to apply for WPCLF funds for the construction of wastewater treatment facilities; and

WHEREAS, the Ohio WPCLF requires the government authority to pass legislation for application for a loan and the execution of an agreement as well as designating a dedicated re-payment source.

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

Section 1. The City Manager be and is hereby authorized to apply for a WPCLF loan, sign all documents for and enter into a WPCLF agreement with the Ohio Environmental Protection Agency and the Ohio Water Development Authority for the construction of wastewater treatment facilities on behalf of the City of Fairfield, Ohio.

Section 2. The dedicated source of re-payment will be the Sewer Revenue Fund.

Section 3. This Resolution shall take effect and be in force from and after the earliest period allowed by law.

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

Attachment: WPCLF Agreement-Res (1652 : Authorization to apply for, accept and enter into a WPCLF agreement)

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

Active Clients\City of Fairfield\Ordinances\2020\WPCLF Agreement-Res

Attachment: WPCLF Agreement-Res (1652 : Authorization to apply for, accept and enter into a WPCLF agreement)



City Council Ordinance
Regular Meeting - November 9, 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

Attachment: Chapter 181 Income Tax-Ord (1658 : Amendments to the Codified Ordinance Section 181 – Income Tax)

“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**
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- 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 preceding 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 Ordinance
Regular Meeting - November 9, 2020

Submitted by: Carol Mayhall,
 Submitting Department: City Manager's Office

Subject:

Classified and Part-Time Employees Wage Ordinance

Legislation Title:

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.

Background/Synopsis:

The City has been in negotiations with the American Federation of State, County and Municipal Employees (AFSCME) since the beginning of 2020 over the collective bargaining agreement that expired March 31, 2020. We recently reach an agreement that included a 2% increase in wages effective retroactive to April 1, 2020. That increase is reflected in this revised ordinance.

Financial Impact:

No immediate financial impact. Increased wages accounted for in the annual operating budget.

Emergency Provision Explanation:

It is recommended that City Council approve this Ordinance, declaring an emergency to allow for the expeditious implementation of the new rates.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

Yes

Attachments:

1. Hourly Ord eff 4-11-9-20

ORDINANCE NO. _____

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.

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

Sec. 1 Ordinance No. 25.20 and all amendments thereto and all other ordinances inconsistent herewith are hereby repealed as the respective sections of this Ordinance become effective as stated in Section 14 hereof. Changes from Ordinance No. 25.20 are shown in bold, with deletions in brackets.

Sec. 2 The salaries and hourly rates and related information contained herein are applicable only to those positions authorized in this Ordinance.

Sec. 3 The terms of the agreements of each bargaining unit of the City shall apply to all members of the bargaining unit, whether or not they are members of the union which represents that bargaining unit.

Sec. 4 All rates establish by this Ordinance shall either be the maximum authorized rate or the range for each respective position as shown.

Sec.5 In the department of General Government are the following classifications of jobs and rates of pay:

A. Civil Service Commission

One (1) Clerk of Commission (PT)		12.00-22.00 per hour
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B. Special Appropriations

One (1) Clerk I	[20.21-23.75]	20.61-24.23 PER HOUR
Two (2) Clerks (PT)		8.70-18.63 per hour

C. City Council

One (1) Clerk of Council (PT)		29,175-36,410 per annum
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Sec. 6 In the Department of Development Services there are the following classifications of jobs and rates of pay.

A. Division of Building and Zoning Inspection

One (1) Building Inspector*	[34.22-35.62]	34.90-36.33 PER HOUR
One (1) Heating Inspector*	[34.22-35.62]	34.90-36.33 PER HOUR
One (1) Electrical Inspector*	[34.22-35.62]	34.90-36.33 PER HOUR
One (1) Clerk II	[24.45-25.98]	24.94-26.50 PER HOUR
One (1) Clerk I	[20.21-23.75]	20.61-24.23 PER HOUR
Three (3) Zoning Inspector/Clerks	[24.45-25.98]	24.94-26.50 PER HOUR
One (1) Zoning Inspector/Clerk (PT)		8.70-18.63 per hour
One (1) Plans Reviewer (PT)		8.70-37.07 per hour
One (1) Electrical Inspector (PT/TEMP)		8.70-37.07 per hour

*Additional certifications in Building, Heating and/or Electrical other than that required in classification, add \$1.00 per hour.

Sec. 7 In the Finance Department are the following classifications of jobs and rates of pay:

A. Finance Administration/Financial Services

Two (2) Account Clerk II*	[24.45-25.98]	24.94-26.50 PER HOUR
Four (4) Account Clerk I	[20.21-23.75]	20.61-24.23 PER HOUR
Three (3) Clerk (PT)		8.70-18.63 per hour

B. Income Tax

One (1) Account Clerk II*	[24.45-25.98]	24.94-26.50 PER HOUR
Four (4) Account Clerk I	[20.21-23.75]	20.61-24.23 PER HOUR
One (1) Clerks (PT)		8.70-18.63 per hour

*Crew Leader position established to receive an additional \$.50 per hour.

Sec. 8 In the Police Department are the following classifications of jobs and rates of pay:

Ten (10) Sergeants		44.48-48.03 per hour
Forty-Nine (49) Police Officers*		27.72-42.70 per hour
Ten (10) Dispatchers **/****	[22.77-26.53]	23.23-27.06 PER HOUR
Eight (8) Dispatchers (PT)		22.77-26.53 per hour
Four (4) Clerk II****	[24.45-25.98]	24.94-26.50 PER HOUR
Four (4) Clerk I	[20.21-23.75]	20.61-24.23 PER HOUR
One (1) Crime Prevention Coordinator (PT)		12.00-24.60 per hour
One (1) Animal Control Officer	[20.71-24.27]	21.12-24.76 PER HOUR
One (1) Animal Control Officer (PT)		20.71-24.27 per hour
One (1) Park Ranger****	[25.23-27.37]	25.73-27.92 PER HOUR
Five (5) Park Rangers (PT)		25.23-27.37 per hour
Three (3) Police Services Aides (PT)		12.00-27.84 per hour
One (1) Receptionist (PT)		8.70-18.63 per hour

* A Police Officer assigned as Field Training Officer for a new Officer will be paid an additional \$2.00 per hour for hours worked in the company of the new Officer as long as the Field Training Officer remains responsible for the training of the new Officer.

** Dispatchers assigned training responsibilities will be paid an additional \$.50 per hour for the duration of the assignment.

*** Crew Leader position established to receive an additional \$.50 per hour.

**** Appointed Dispatch Foreman will be paid \$31.83 per hour.

Sec. 9 In the Fire Department are the following classifications of jobs and rates of pay:

Three (3) Captains***		34.99-37.18 per hour
Six (6) Lieutenants**/*** (See note below)		31.44-34.41 per hour
Twenty-Three (23) Firefighter/Paramedics */** (See note below)		20.26-31.95 per hour
Three (3) Captains (PT)		12.00-21.56 per hour
One (1) Lieutenant (PT)		12.00-19.58 per hour
One (1) Training Coordinator (PT)		12.00-25.17 per hour
One (1) Asst. Training Coordinator (PT)		8.70-19.58 per hour
Seventy-Five (75) Firefighter/EMT (PT)****		16.81-19.03 per hour
Two (2) Safety Inspectors (PT)		12.00-20.06 per hour
One (1) Clerk II	[24.45-25.98]	24.94-26.50 PER HOUR

* Additional \$1.75 per hour paid when serving as Station Supervisor.

** Additional \$2.00 per hour paid when serving as Acting Captain.

*** Includes eligibility for a \$.50 merit bonus.

**** Additional \$.50 per hour when assigned to Medic Unit.

Note – The number of Fire personnel for these two (2) positions are per Letter of Understanding with IAFF effective 4/1/17 to 3/31/2020.

Sec. 10 In the Department of Public Works are the following classifications of jobs and rates of pay:

A. Construction Services

One (1) Clerk II	[24.45-25.98]	24.94-26.50 PER HOUR
One (1) Construction Inspector*		34.07-35.44 per hour
Two (2) Sidewalk Inspectors (PT)		8.70-18.63 per hour

*Construction Inspectors shall be compensated for one Water License and/or one Wastewater License achieved as follows:

Class I Water Distribution	\$.25	Class I Wastewater Collection	\$.25
Class II Water Distribution	\$.50	Class II Wastewater Collection	\$.50

B. Engineering Services

One (1) GIS-GPS Mapping Technician/Traffic Analyst		34.08-35.44 per hour
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C. Municipal Building Maintenance

One (1) Custodial Worker*		21.61-23.99 PER HOUR
One (1) Maintenance Worker/Laborer**	[22.83-31.76]	23.29-32.40 PER HOUR
One (1) Maintenance Electrician		27.46-32.92 per hour

*Crew Leader position established to receive an additional \$.50 per hour.

**Crew Leader positions established to receive an additional \$.50 per hour. Maintenance Worker/Laborer required to maintain proficiency on three or more pieces of equipment shall be compensated an additional \$.30 per hour while maintaining those proficiencies. A Maintenance Worker/Laborer required to maintain an Ohio Department of Agriculture Public Operator Spraying License, a National Swimming Pool Foundation Certified Pool/Spa Operator License, or an NRPA/OPRA National Playground Safety Inspector Certification will be compensated an additional \$.40 per hour.

D. Division of Streets and Transportation

Twenty-Two (22) Maintenance Worker/Laborers **/**	[22.83-31.76]	23.29-32.40 PER HOUR
Four (4) Laborers (Temp/PT)		8.70-18.63 per hour
One (1) Clerk II	[24.45-25.98]	24.94-26.50 PER HOUR

**Crew Leader positions established to receive an additional \$.50 per hour. Maintenance Worker/Laborer required to maintain proficiency on three or more pieces of equipment shall be compensated an additional \$.30 per hour while maintaining those proficiencies. A Maintenance Worker/Laborer required to maintain an Ohio Department of Agriculture Public Operator Spraying License, a National Swimming Pool Foundation Certified Pool/Spa Operator License, or an NRPA/OPRA National Playground Safety Inspector Certification will be compensated an additional \$.40 per hour.

***Traffic Signal Technician appointed by management to receive an additional \$1.00 per hour.

E. Municipal Garage

Four (4) Mechanics*	[24.23-30.11]	26.16-30.71 PER HOUR
One (1) Clerk II	[24.45-25.98]	24.94-26.50 PER HOUR

* Mechanic Foreman position to receive an additional \$1.45 per hour and Crew Leader position to receive an additional \$.50 per hour.

Sec. 11 In the Department of Parks & Recreation there are the following classifications of jobs and rates of pay.

A. Administration and Recreation

One (1) Clerk II**	[24.45-25.98]	24.94-26.50 PER HOUR
One (1) Clerk I	[20.21-23.75]	20.61-24.23 PER HOUR
Five (5) Clerks (PT)		8.70-18.63 per hour
Six (6) Recreation Programmers (PT)		8.70-21.42 per hour
One (1) Farmer's Market Supervisor (PT)		8.70-21.42 per hour
Four (4) Facility Attendants (PT)		8.70-18.63 per hour
Five (5) Cashiers (PT)		8.70-18.63 per hour
Forty (40) Recreation Leaders (PT)		8.70-18.63 per hour

**Crew Leader position(s) established to receive an additional \$.50 per hour.

B. Parks and Recreation Maintenance

Eight (8) Maintenance Worker/Laborers**	[22.83-31.76]	23.29-32.40 PER HOUR
Sixteen (16) Laborers (Temp/PT)		8.70-18.63 per hour

**Crew Leader positions established to receive an additional \$.50 per hour. Maintenance Worker/Laborer required to maintain proficiency on three or more pieces of equipment shall be compensated an additional \$.30 per hour while maintaining those proficiencies. A Maintenance Worker/Laborer required to maintain an Ohio Department of Agriculture Public Operator Spraying License, a National Swimming Pool Foundation Certified Pool/Spa Operator License, or an NRPA/OPRA National Playground Safety Inspector Certification will be compensated an additional \$.40 per hour.

C. Marsh Fishing Lake

One (1) Fishing Lake Supervisor (PT)		8.70-21.42 per hour
Eight (8) Cashiers (PT)		8.70-18.63 per hour

D. Recreation Center – Swimming Pool

One (1) Pool Supervisor (Temp)		8.70-21.42 per hour
Two (2) Senior Lifeguards (Temp)		8.70-18.63 per hour
Forty-Four (44) Lifeguards (Temp)		8.70-18.63 per hour
Two (2) Cashiers (PT)		8.70-18.63 per hour

E. Recreation Center – Golf Course

One (1) Turf Mechanic/Maintenance Worker	[24.23-30.10]	24.71-30.70 PER HOUR
One (1) Greenskeeper*	[28.18-30.80]	28.74-31.42 PER HOUR
Seventeen (17) Laborers (Temp/PT)		8.70-18.63 per hour
Four (4) Pro Shop Supervisors (PT)		8.70-21.42 per hour
Fifty (50) Cashiers (PT)		8.70-18.63 per hour

*Crew Leader position established to receive an additional \$.50 per hour.

**Crew Leader position(s) established to receive an additional \$.50 per hour. Maintenance Worker/Laborer required to maintain proficiency on three or more pieces of equipment shall be compensated an additional \$.30 per hour while maintaining those proficiencies. A Maintenance Worker/Laborer required to maintain an Ohio Department of Agriculture Public Operator Spraying License, a National Swimming Pool Foundation Certified Pool/Spa Operator License, or an NRPA/OPRA National Playground Safety Inspector Certification will be compensated an additional \$.40 per hour.

Sec. 12 In the Department of Public Utilities are the following classifications of jobs and rates of pay:

A. Wastewater Division

One (1) Clerk II	[24.45-25.98]	24.94-26.50 PER HOUR
Two (2) Laboratory Technicians **** (55% of wages charged to Sewer Fund; 45% charged to Water Fund.)		23.89-34.91 per hour
One (1) Construction Inspector*		34.07-35.44 per hour
Sixteen (16) Operator/Maintenance Workers */***		24.19-33.79 per hour
One (1) Maintenance Electrician		27.46-32.92 per hour
Two (2) Laborers (PT)		8.70-18.63 per hour

*Construction Inspectors shall be compensated for one Water License and/or one Wastewater License achieved as follows:

Class I Water Distribution	\$.25	Class I Wastewater Collection	\$.25
Class II Water Distribution	\$.50	Class II Wastewater Collection	\$.50

***Chief Operator, Maintenance Foreman and Collection Foreman to receive \$1.50 over their regular rate of pay. Assistant Collection Foreman and Assistant Maintenance Foreman to receive \$.75 per hour added to their regular rate of pay. Crew Leader position(s) established to receive an additional \$.30 per hour.

****Laboratory Technicians with Class III Water Plant Operator License or Voluntary Wastewater Lab Certifications to receive an additional \$.50 per hour each. Lab Supervisor to receive \$1.25 per hour in addition to regular rate of pay.

B. Water Division

One (1) Clerk II	[24.45-25.98]	24.94-26.50 PER HOUR
Three (3) Meter Readers**/**** (55% of wages charged to Water Fund; 45% charged to Sewer Fund.)	[25.60-26.95]	26.11-27.49 PER HOUR
Fifteen (15) Operator/Maintenance Workers */****	[24.23-33.09]	24.71-33.75 PER HOUR
One (1) Maintenance Electrician		27.46-32.92 per hour
Two (2) Laborers (PT)		8.70-18.63 per hour

*Chief Operator and Foreman positions to receive \$1.45 over their regular rate of pay.

**Crew Leader position(s) established to receive an additional \$.50 per hour.

***An employee in the Meter Reader classification in the Water Division shall be compensated for one Water Supply License and/or one Water Distribution License as follows, unless one license should supersede the other, then the employee's hourly rate will only reflect the license(s) that are current.

Class I Water Supply	\$0.50	Class I Water Distribution	\$.25
Class II Water Supply	\$1.00	Class II Water Distribution	\$.50
Class III Water Supply	\$1.50		

Sec. 13 There shall be established a labor pool of temporary or part-time employees who will be eligible to work at any time within the duration of this Ordinance. These temporary/part-time employees may work in any City department and their wages will be charged to the department to which they are assigned. The following temporary or part-time positions are established.

Twenty-Five (25) Employees (Temp or PT)		8.70-18.63 per hour
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Sec. 14 The salaries, rates and conditions established by Sections 5-13 of this Ordinance shall be effective from and after the dates specified in the Union contracts for employees included in bargaining units and at the earliest date allowed by law, for all other employees. Until the rates are changed,

the former rates shall apply. Notwithstanding any other provisions of this Ordinance, an employee under the age of sixteen (16) may be paid a wage rate less than the Ohio Minimum Wage Rate provided such rate is not less than that established under the Fair Labor Standards Act or its successor law.

- Sec. 15 The City Manager is authorized to hire up to one additional person for each position authorized in this Ordinance to allow for overlap training and transitioning. Generally, such instances would occur when a current employee has given notice of retirement or resignation and a replacement not currently employed by the City is able to be hired before the departure of the employee. Such training overlaps would be of short duration, generally, not to exceed 60 days.
- Sec. 16 This Ordinance is hereby declared to be an emergency measure necessary for the urgent benefit and protection of the City and its inhabitants so that the recommended changes can take effect in a timely manner, 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



City Council Ordinance
Regular Meeting - November 9, 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 funds necessary to meet the expenditures of the City of Fairfield in Fiscal Year 2020.

To appropriate the remainder of the CARES Act distribution received by the City of Fairfield. This allocation follows the United States Treasury Coronavirus Relief Fund Guidance Eligible Expenditures. The Guidance states: “The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.”

Financial Impact:

From: General Bond Retirement Fund	\$ 74,212.00
To: 30116026-261000 – Payment of Interest	\$ 9,212.00
To: 30116026-262000 – Payment of Principal	\$ 65,000.00
From: Unappropriated Street Improvement Fund	\$ 74,212.00
To: 40116027-271000 – Transfer To	\$ 74,212.00

From: Unappropriated Sewer Revenue Fund	\$350,000.00
To: 62021227-275000 – Refunds	\$350,000.00
From: Unappropriated Compensated Leave	\$111,503.00
To: 70616021-210000 – Salary & Wages	\$111,503.00
From: Unappropriated Local Coronavirus Relief Fund	\$1,509,307.75
To: 26516021-211000	\$1,509,307.75

Emergency Provision Explanation:

No.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

No

Attachments:

1. Supplemental Appr-Ord

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:	General Bond Retirement Fund	\$74,212
To:	30116026-261000 – Payment of Interest	\$9,212
To:	30116026-262000 – Payment of Principal	\$65,000
From:	Unappropriated Street Improvement Fund	\$74,212
To:	40116027-271000 Transfer To	\$74,212
From:	Unappropriated Sewer Revenue Fund	\$350,000
To:	62021227-275000 – Refunds	\$350,000
From:	Unappropriated Compensated Leave	\$111,503
To:	70616021-210000 – Salary & Wages	\$111,503
From:	Unappropriated Local Coronavirus Relief Fund	\$1,509,307.75
To:	26516021-211000	\$1,509,307.75

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	_____	

Attachment: Supplemental Appr-Ord [Revision 1] (1663 : Supplemental Appropriations)

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\Supplemental Appr-Ord

Attachment: Supplemental Appr-Ord [Revision 1] (1663 : Supplemental Appropriations)



City Council Ordinance
Regular Meeting - November 9, 2020

Submitted by: Alisha Wilson, Clerk
 Submitting Department: Clerk

Subject:

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.

\$25,000 for Pleasant Avenue Corridor Study

\$57,839 for upgrades to the Police Department Property Room

Financial Impact: \$82,839.00 from noted funding source.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

No

Attachments:

1. Contractua 11-9-Ord

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 General Fund \$25,000

To: 10016023-233900 Other Professional Services \$25,000
(Pleasant Avenue Corridor Study ODV01)

From: Unappropriated Law Enforcement Fund \$57,839

To: 21131025-252000 Improvements Other Than \$57,839
Building
(Property Room Improvements OPD02)

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	_____	

Attachment: Contractua 11-9-Ord (1666 : Contractual Appropriations)

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\Contractual 11-9-Ord

Attachment: Contractua 11-9-Ord (1666 : Contractual Appropriations)



City Council Ordinance
Regular Meeting - November 9, 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.

\$36,715 for Network Infrastructure Switching;
 \$12,000 for Audio/Video Upgrade at Community Arts Center Theater;
 \$9,693 for Park Maintenance equipment;
 \$25,000 for replacement fire hoses and appliances;
 \$24,000 for UV Disinfection System Upgrade - Integration Services.

Financial Impact: \$107,408.00 from noted funding source.

Rule Suspension Requested:

Yes

Emergency Provision Needed:

No

Attachments:

1. NonContractualAppropriations.110920
2. Non Contractua 11-9-Ord



City Council Information Item
Regular Meeting - November 9, 2020

Submitted by: Lance Kennedy,
 Submitting Department: City Manager's Office

Subject:

OCM01 - Network Infrastructure Switching

Legislation Title:

CM01 - Network Infrastructure Appropriation in the amount of \$36,715 is being requested for network infrastructure equipment.

Recommendation:

It is recommended that City Council authorize and direct the preparation of legislation for the appropriation of \$36,715 from the Capital Improvement Fund and suspend the rules requiring the second and third reading.

Background/Synopsis:

Scheduled replacement of network infrastructure equipment was planned for in the approved 2020-2024 Capital Improvement Program under project OCM01. Ohio State bid pricing is used when state bid pricing is the lower cost option.

Network equipment utilized in the Municipal Building, Municipal Building Annex, Justice Center, and Public Utilities buildings has gone end-of-support. These devices are no longer receiving technical support, replacements, patches, or security updates; and are in need of replacement. Funding for this equipment was approved previously, but due to the vendor providing an incomplete quote an alternative vendor will be used. The original funding for this equipment under OCM01 was \$34,924.19 with an overall project contingency of \$1,718.69 factored in. The current corrected request of \$36,715 will not exceed the overall funding for project OCM01.

Financial Impact:

An appropriation in the amount of \$36,715 (including freight) is being requested for the upgrade or replacement of city networking equipment as is necessary for the continued operation of the City's overall computing systems. Funding for this effort was included in the 2020-2024 Capital Improvement Program (CIP) under project OCM01.

Attachments:

1. Quote – Cisco Hardware

Attachments:

1. 1 - CBTS Q-00044315-City Of Fairfield



CBTS Technology Solutions LLC
221 East Fourth Street
Cincinnati, OH, 45202

QUOTE : Q-00044315 for City Of Fairfield

Please reference this Quote# on your Purchase Order

Created On: 10/02/2020

Expiration Date: 10/30/2020

Client: City Of Fairfield

Address:

, ,

Contact: Lance Kennedy

Phone: (513) 896-8109

E-mail: lkennedy@fairfield-city.org

Primary Rep: Guy Warman

Phone: (513) 397-5698

E-mail: guy.warman@cinbell.com

Inside Rep: Stan Volgershteyn

Phone: (440) 569-2368

E-mail: stan.volgershteyn@cbts.com

For updated W9 information, please click the following link: [CBTS System Updates](#)

Line	QTY	Part Description	Unit Price	Ext. Price
1	1	C9200L-48P-4G-E Catalyst 9200L 48-port PoE+, 4 x 1G, Network Essentials	1,713.33	1,713.33
2	1	CON-SNT-C92004GE SNTC-8X5XNBD Catalyst 9200L 48-port PoE+, 4 x 1G, Net	368.82	368.82
3	1	C9200L-NW-E-48 C9200L Network Essentials, 48-port license	0.00	0.00
4	1	CAB-TA-NA North America AC Type A Power Cable	0.00	0.00
5	1	PWR-C5-BLANK Config 5 Power Supply Blank	0.00	0.00
6	2	C9200-STACK-BLANK Catalyst 9200 Blank Stack Module	0.00	0.00
7	1	C9200L-DNA-E-48 C9200L Cisco DNA Essentials, 48-port Term license	0.00	0.00
8	1	C9200L-DNA-E-48-3Y C9200L Cisco DNA Essentials, 48-port, 3 Year Term license	634.68	634.68
9	1	NETWORK-PNP-NONE Network Plug-n-Play Opt Out SKU	0.00	0.00
10	9	C9200L-48P-4G-E Catalyst 9200L 48-port PoE+, 4 x 1G, Network Essentials	1,713.33	15,419.97
11	9	C9200L-NW-E-48 C9200L Network Essentials, 48-port license	0.00	0.00
12	9	CAB-TA-NA North America AC Type A Power Cable	0.00	0.00
13	9	PWR-C5-BLANK Config 5 Power Supply Blank	0.00	0.00
14	18	C9200-STACK-BLANK Catalyst 9200 Blank Stack Module	0.00	0.00

Attachment: NonContractualAppropriations.110920 (1667 : Non-Contractual Appropriations)



Line	QTY	Part Description	Unit Price	Ext. Price
15	9	C9200L-DNA-E-48 C9200L Cisco DNA Essentials, 48-port Term license	0.00	0.00
16	9	C9200L-DNA-E-48-3Y C9200L Cisco DNA Essentials, 48-port, 3 Year Term license	634.68	5,712.12
17	9	NETWORK-PNP-NONE Network Plug-n-Play Opt Out SKU	0.00	0.00
18	1	C9200L-48P-4X-E Catalyst 9200L 48-port PoE+, 4 x 10G, Network Essentials	2,576.64	2,576.64
19	1	CON-SNT-C9200L4X SNTC-8X5XNBD Catalyst 9200L 48-port PoE+, 4 x 10G, Ne	462.35	462.35
20	1	C9200L-NW-E-48 C9200L Network Essentials, 48-port license	0.00	0.00
21	1	CAB-TA-NA North America AC Type A Power Cable	0.00	0.00
22	1	PWR-C5-BLANK Config 5 Power Supply Blank	0.00	0.00
23	2	C9200-STACK-BLANK Catalyst 9200 Blank Stack Module	0.00	0.00
24	1	C9200L-DNA-E-48 C9200L Cisco DNA Essentials, 48-port Term license	0.00	0.00
25	1	C9200L-DNA-E-48-3Y C9200L Cisco DNA Essentials, 48-port, 3 Year Term license	634.68	634.68
26	1	NETWORK-PNP-NONE Network Plug-n-Play Opt Out SKU	0.00	0.00
27	2	C9200L-48P-4X-E Catalyst 9200L 48-port PoE+, 4 x 10G, Network Essentials	2,576.64	5,153.28
28	2	C9200L-NW-E-48 C9200L Network Essentials, 48-port license	0.00	0.00
29	2	CAB-TA-NA North America AC Type A Power Cable	0.00	0.00
30	2	PWR-C5-BLANK Config 5 Power Supply Blank	0.00	0.00
31	4	C9200-STACK-BLANK Catalyst 9200 Blank Stack Module	0.00	0.00
32	2	C9200L-DNA-E-48 C9200L Cisco DNA Essentials, 48-port Term license	0.00	0.00
33	2	C9200L-DNA-E-48-3Y C9200L Cisco DNA Essentials, 48-port, 3 Year Term license	634.68	1,269.36
34	2	NETWORK-PNP-NONE Network Plug-n-Play Opt Out SKU	0.00	0.00
35	8	SFP-10G-LR-AX	207.39	1,659.12

Attachment: NonContractualAppropriations.110920 (1667 : Non-Contractual Appropriations)



CBTS Technology Solutions LLC
221 East Fourth Street
Cincinnati, OH, 45202

Line	QTY	Part Description	Unit Price	Ext. Price
		AXIOM : Axiom 10GBASE-LR SFP+ Transceiver for Cisco - SFP-10G-LR		
36	10	GLC-LH-SMD-AX AXIOM : Axiom 1000BASE-LX SFP Transceiver with DOM for Cisco # GLC-LH-SMD	35.16	351.60
37	10	GLC-SX-MMD-AX AXIOM : Axiom 1000BASE-SX SFP Transceiver for Cisco - GLC-SX-MMD	32.74	327.40
38	6	LCLCSD9Y-2M-AX AXIOM : Axiom LC/LC Singlemode Duplex OS2 9/125 Fiber Optic Cable 2m	13.00	78.00
39	6	LCLCMD6O-2M-AX AXIOM : Axiom LC/LC Multimode Duplex OM1 62.5/125 Fiber Optic Cable 2m	11.00	66.00
SUBTOTAL			USD	36,427.35

QUOTE TOTAL	USD	36,427.35
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** Taxes Not Included In Total **

Comments
Service Duration (Months): 12

The information and pricing in this proposal shall not be disclosed outside of the opportunity this quote is being offered and shall not be duplicated, used or disclosed in whole or in part for any purpose other than to evaluate this proposal. If a contract is awarded to CBTS as a result of or in connection with the submission of this proposal, the client shall have the right to duplicate, based upon the license rights held by CBTS. This restriction does not limit the right of the client to use information contained in the data if it is obtained from another source without restriction.

Attachment: Non Contractual Appropriations.110920 (1667 : Non-Contractual Appropriations)



City Council Information Item
Regular Meeting - November 9, 2020

Submitted by: Brad Williams,
 Submitting Department: Parks

Subject:

Audio/Video Upgrade - CAC Theater

Legislation Title:

Audio/Video Upgrade - CAC Theater

BACKGROUND/SYNOPSIS: The appropriation of funds for the purchase and installation of audio/video equipment for the Community Arts Center Theater is being requested due to the failure of the current system. The projection replacement is programmed in the 2020 CIP as 0PR01. A suspension of rules and emergency provision is being requested without competitive bidding in order to complete the work as soon as possible due to the present equipment has failed and is no longer in use. 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 theater be maintained in operable condition for such scheduled events; wherefore, this ordinance shall take effect immediately upon its passage.

ICB Audio and video is our Crestron programmer and longtime service provider. The theater's Crestron controller will need to be reprogrammed after the new projector install; it is cost effective to keep the complete purchase with ICB rather than purchasing from another vender and having ICB program the controls after install for additional fees.

FINANCIAL IMPACT: An appropriation of \$12,000.00 will be needed to address the replacement and project completion.

EMERGENCY PROVISION EXPLANATION:

In order to complete the replacement prior to the malfunction of the current system, a suspension of rules and emergency provision is being requested.

Attachments:

1. City of Fairfield - Theater AV



Audio • Video • Technology

SALES / CONSULTING / ENGINEERING / DESIGN/INSTALLATION

1738 TENNESSEE AVE., CINCINNATI, OH 45229

513-242-7400 PH

www.icbav.com

10/1/2020

City Of Fairfield Arts Center Auditorium Upgrades :

The following changes are based on a meeting held 10/1/2020 with Jason Hauslein. This upgrade will replace key components of the system that are the oldest and in need of replacement due to age. Video switching will be upgraded to HD along with adding HDMI inputs to the stage right location. A new touch panel will be installed in the sound booth and stage right position for ease of use. Additional programming will be added to the stage right touch panel to operate the sound and video system for smaller functions without the need for an operator to be upstairs. This panel will be password protected to avoid tampering from non authorized users. All existing audio DSP will be replaced and reprogrammed to replicate the existing function.

Sound Booth/Rack items to be removed or replaced:

- Extron Video switcher
- Crestron Control System
- BSS Audio DSP (3)
- Unused Video and control wiring
- Crestron touch panel on counter
- VCR and associated wiring

New Equipment :

- Crestron TSW-1050 – owner furnished – control room counter
- Crestron DMPS-3-300C all in one switcher/controller- main rack
- QSC Core110f Audio DSP- main rack
- Crestron DM-TX-200 VGA/HDMI wall plate- stage right
- Crestron TSW-760 7" touch panel- stage right
- Crestron TSW-760 wall enclosure- stage right
- Cisco SG-350-28P Network Switch- main rack
- HDMI Cabling from rack to counter playback equipment
- HDMI Cabling from rack to counter for PC presentation
- HD Video cabling to Stage right input plate
- Installation labor
- Control system and DSP programming

Total: \$ 12,000.00

Attachment: NonContractualAppropriations.110920 (1667 : Non-Contractual Appropriations)



City Council Information Item
Regular Meeting - November 9, 2020

Submitted by: Brad Williams,
 Submitting Department: Parks

Subject:

Park Maintenance Equipment

Legislation Title:

Park Maintenance Equipment

BACKGROUND/SYNOPSIS: The Fairfield Parks and Recreation Department identified in its 2020 Capital Improvement Program the purchase and/or replacement of turf maintenance equipment for use within the Park Maintenance Division. The TurfTeq Tractor with Bed Edger and Power Broom attachments will be used to edge landscapes, clear debris on hike/bike paths and clear snow from sidewalks in the winter months. The specifications and quote for these items is attached. It is necessary for City Council to authorize an appropriation for the purchase of (1) TurfTeq Tractor with Bed Edger and Power Broom attachments. The equipment is being purchased from Turf Teq, LLC.

RECOMMENDATION: It is recommended that City Council authorize an appropriation in the amount of \$9,693 for the purchase of (1) TurfTeq Tractor with Bed Edger and Power Broom attachments. The replacement of this equipment is programmed in the 2020 CIP as 0PR13.

FINANCIAL IMPACT: An appropriation of \$9,693 will be needed to purchase the replacement equipment.

Attachments:

1. City of Fairfield - Quote 9721



The Professional Choice In Grounds Care Equipment

699 Todd Road, Honey Brook, PA 19344

phone: 484.798.6300 fax: 484.798.6305

Quote

Date

Estimate #

10/26/2020

9721

Name / Address

City of Fairfield
Craig Stroud
6174 Grey Rd.
Fairfield, OH 45014

Item	Description	Qty	Cost	Total
1305TR2	Tractor only - compatible with all attachments (wheel lock, diff. lock and lift kit)	1	3,350.00	3,350.00
A1300E1	Edger Gr & Op attachment - ***SWAP GROOMER BLADE WITH SIDEWALK BLADE***	1	2,995.00	2,995.00
A1300B	Power Broom attachment - Polypropylene brush	1	2,895.00	2,895.00
Shipping Charge	Shipping charge - 2 crates - Commercial - No Lift - Call Ahead		453.00	453.00

Accepted by: _____

Date: _____ P.O. No. _____

Subtotal \$9,693.00

Sales Tax (0.0%) \$0.00

Total \$9,693.00

This Quote is in US dollars. Payment is expected in US dollars.

If payment is not received in US dollars, all exchange rates and transaction fees will be charged to the customer.

Attachment: NonContractualAppropriations.110920 (1667 : Non-Contractual Appropriations)



City Council Action Item
Regular Meeting - November 9, 2020

Submitted by: Don Bennett,
Submitting Department: Fire

Subject:

Replacment Fire Hose and Appliances

Legislation Title:

Funding to support OFD02 in the amount of \$25,000 for the replacement of fire hose, related appliances and equipment.

Recommendation:

This project involves the replacement of fire hose, related appliances and equipment that have reached the end of their service life. Fire hose that has failed to pass the annual performance test or damaged beyond repair is a substantial part of this project. This year the fire department has a large number of fire hose requiring replacement. The remaining funds will be used to replace nozzles and other equipment no longer suited for use.

Rule Suspension Requested:

Emergency Provision Needed:



City Council Information Item
Regular Meeting - November 9, 2020

Submitted by: Jason Hunold,
 Submitting Department: Public Utilities

Subject:

UV Disinfection System Upgrade - Integration Services

Legislation Title:

UV Disinfection System Upgrade at the City's Wastewater Treatment Plant - Integration Services

Background/Synopsis:

An appropriation is being requested for Professional Integration Services impacting the Supervisory Control and Data Acquisition (SCADA) system at the City's Wastewater Treatment Plant. This SCADA integration work will specifically address the Plant's upgraded Ultra-Violet (UV) Light Disinfection System. Integration services are necessary to establish communication and control between the new UV system components and the Plant's existing SCADA system.

The City utilizes UV light in its wastewater treatment process to disinfect treated sewage to destroy pathogens, bacteria and viruses. Wastewater is disinfected as the last phase of the treatment process, prior to its discharge into the Lower Great Miami River. Disinfection of wastewater is required by Ohio EPA for six (6) months out of the year – from May through October in conjunction with the river's 'recreational use' season. UV light is an effective disinfection method that is safer than chlorine gas.

City staff is recommending the professional services be provided by PCS Technologies, in accordance with the attached proposal. PCS Technologies is a local integration firm that has assisted the City of Fairfield on many SCADA upgrade projects.

Financial Impact:

An appropriation in the amount of \$24,000.00 is being requested for Professional Integration Services for the Wastewater Division's UV Disinfection System Upgrade project. Funding for this project was included in the 2020-2024 Capital Improvement Program (CIP) under project 0WW18, UV Lamp Replacement. Additional funding, as needed, will be redirected from 0WW05, Instrumentation Replacement Program, and 0WW06, Pump Overhaul/Replacement Program. The funding source is the Sewer Surplus Fund.

Attachments:

1. FFWTP_UV_Upgrade_102720_R1

PCS Technologies LLC

6515 Winford Avenue – Suite B
Hamilton, OH 45011
Tel.: (513) 868-8727 Fax: (513) 844-8727



PROPOSAL

To:	Mr. Jason Hunold	Date:	October 27, 2020
	Fairfield Public Utilities 5021 Groh Lane Fairfield, OH 45014	Project:	Fairfield WWTP – Aquionics UV System Upgrade SCADA Integration
		Document Reference:	Aquionics: Allen Bradley 850 PLC Template.doc, InLine 25000 UV System Upgrade, Allen Bradley Controller - UV Submittal
		Addenda:	N/A
By:	Peter Constantinides	Quote:	QM-102720-R1

Dear Mr. Hunold,

We are pleased to provide the following proposal for the programming and integration services listed below for adding the Aquionics UV System upgrade to the WWTP SCADA System. Services include reviewing Aquionics PLC (Rockwell Micro850 Series) program logic as well as Aquionics local OIT screen and integrating selected data with the Fairfield WWTP SCADA System.

Services Included:

The scope of this proposal includes PLC modifications to the Plant UV PLC to read/write selected data from each (total of two) of the UV System PLCs. A network connection (ethernet cabling or fiber) to the SCADA network is required.

A documented copy of the UV System PLCs is required to efficiently determine I/O addresses (tagnames) that will be interfaced to SCADA. If a documented program is not available, there will be additional effort to reverse engineer the existing logic and document so that integration is possible. Two methods are available for interfacing (both would be handled more efficiently if documented programs are available):

The Plant UV PLC will read/write selected data from the each of the UV System PLCs. The UV System PLCs may require modification to compact selected data in continuous arrays (similar to a column of data in Excel that is incremental – Tag1, Tag2, Tag3 etc.).

Services Included:

1. Review of existing UV System PLC programs to determine data available for SCADA interface
2. Coordination with Aquionics to determine network addressing for new PLCs/OITs for compatibility with existing SCADA network.
3. UV System PLC Programming Review and modification (documented program)
4. PLC communication logic for Plant UV PLC to UV System PLCs.
5. HMI/SCADA modifications to interface with UV System1 and 2
6. Modifications to existing Plant UV PLC for control
7. Operator training

No additional hardware is anticipated for integration to UV Systems unless the two UV Systems have identical IP addresses. In that case, routers are required in each of the UV Systems panels to segregate the networks. Pricing for routers, if needed, is not included in our proposal.

Not Included:

Any items not specified by our scope of supply as defined by this quotation are not included; specifically, the following are excluded:

1. Purchase of any computer hardware or software. PCS will use internal license for development purposes.
 - a. The Micro 850 PLCs use Rockwell Automation Connected Components Workbench (CCW) for programming. A free version can be downloaded from Rockwell's website.
2. Special communication modules, media converters, adapters or software for communication with UV System PLCs
3. Fiber Patch panels or patch cables.

Fee/Expenses:

Integration Services for UV Systems with WWTP SCADA (NTE Basis)\$ 24,000

Terms:

Net 30 days; no state, federal or user taxes included. Prices are firm for 60 days.

We trust this proposal will meet with your approval and look forward to working with you on this project. If there are any questions, please contact our office for clarification.

Sincerely,



Peter Constantinides

[PCS Technologies LLC](#)

(513) 868-8727

peterc@pcs-technologies.com

Attachment: NonContractualAppropriations.110920 (1667 : 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 Capital Improvement Fund	\$83,408
To:	40216025-253200 Capital Equipment <i>Community Arts Center - AV Upgrade OPR01</i> <i>(\$12,000); Parks Equipment OPR13 (\$9,693);</i> <i>Replace Hose and Appliances OFD02 (\$25,000))</i>	\$46,693
To:	40216025-253400 Computer Supplies <i>(Network Infrastructure OCM01 (\$36,715))</i>	\$36,715
From:	Unappropriated Sewer Surplus Fund	\$24,000
To:	62416025-252000 Improvements Other Than Building <i>(UV Disinfection System 0WW18)</i>	\$24,000

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	_____	

Attachment: Non Contractua 11-9-Ord (1667 : Non-Contractual Appropriations)

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\Non Contractual 11-9-Ord

Attachment: Non Contractua 11-9-Ord (1667 : Non-Contractual Appropriations)