Monroe Council Agenda
Regular Meeting
November 8, 2022 – 6:30 p.m.
233 South Main Street, Monroe, Ohio

Pledge of Allegiance

Roll Call

Approval of the Minutes **–** Council Minutes of October 25, 2022

Visitors

Committee Reports

Public Works Committee
Finance Committee
Administrative Liaison Committee
Technology Committee
Public Involvement Committee
Public Safety Committee

Discussion and Consideration of Motion to direct the City Manager to obtain estimates for additional parking areas and driveways at Monroe Bicentennial Commons.

Old Business

Resolution No. 48-2022. A Resolution granting consent to the Ohio Department of Transportation for resurfacing and pavement repair, share the road signage, replacement of a bridge, and minor bridge rehabilitations on a portion of State Route 4. (Second Reading)

Ordinance No. 2022-30. An Ordinance repealing the previously adopted Personnel Policy Manual and subsequent amendments and adopting a revised Personnel Policy Manual as set forth herein. (Second Reading)

Ordinance No. 2022-31. An Ordinance amending and supplementing Section 1203.05 of the Planning and Zoning Code to require a development agreement for major subdivisions, the recording of the development agreement with the final plat, prevailing wage be calculated in the engineer's estimate to determine bond amounts, and clarify when specific bonds are eligible for release. (Second Reading)

New Business

Resolution No. 49-2022. A Resolution authorizing the City Manager to enter into a Joint Economic Development District Agreement by and between the City of Monroe and the Township of Turtlecreek.

CITY OF MONROE OHIO

Public Hearing: Resolution No. 49-2022. A Resolution authorizing the City Manager to enter into a Joint Economic Development District Agreement by and between the City of Monroe and the Township of Turtlecreek.

Ordinance No. 2022-30. An Ordinance amending and supplementing Ordinance No. 2022-29, otherwise known as the permanent appropriations ordinance, to meet current expenses and other expenditures of the City of Monroe, fiscal year ending December 31, 2022.

Consideration of Motion authorizing the expenditure of $37,394.92 to CIVICA North America Inc for the Department of Police records management system.

Consideration of Motion authorizing the expenditure of $26,250 for the use of PRADCO for the Assessment Center for the Battalion Chief process.

Consideration of Motion accepting the August and September 2022 Finance Reports as submitted.

Administrative Reports

- **Executive Session** To consider the purchase of property for public purposes and the employment of a public employee.

Adjournment

Monroe Council Agenda
Regular Meeting
November 8, 2022 – 6:30 p.m.
233 South Main Street, Monroe, Ohio

Pledge of Allegiance

Roll Call

Approval of the Minutes – Council Minutes of October 25, 2022

Visitors

Committee Reports

Public Works Committee
Finance Committee
Administrative Liaison Committee
Technology Committee
Public Involvement Committee
Public Safety Committee

Discussion and Consideration of Motion to direct the City Manager to obtain estimates for additional parking areas and driveways at Monroe Bicentennial Commons.

Old Business

Resolution No. 48-2022. A Resolution granting consent to the Ohio Department of Transportation for resurfacing and pavement repair, share the road signage, replacement of a bridge, and minor bridge rehabilitations on a portion of State Route 4. (Second Reading)

Ordinance No. 2022-30. An Ordinance repealing the previously adopted Personnel Policy Manual and subsequent amendments and adopting a revised Personnel Policy Manual as set forth herein. (Second Reading)

Background. The Policy has been updated to amend the definition of full-time to reflect 40 hours rather than 32 hours and how leave accrual is handled while on leave without pay. These will be reflected in the final document that will be on file.

Ordinance No. 2022-31. An Ordinance amending and supplementing Section 1203.05 of the Planning and Zoning Code to require a development agreement for major subdivisions, the recording of the development agreement with the final plat, prevailing wage be calculated in the engineer's estimate to determine bond amounts, and clarify when specific bonds are eligible for release. (Second Reading)

Background. The City Manager is recommending that Council deny this legislation as previously recommended.

New Business

Resolution No. 49-2022. A Resolution authorizing the City Manager to enter into a Joint Economic Development District Agreement by and between the City of Monroe and the Township of Turtlecreek.

Strategic Priority: Strategic Growth and Development.

Background. This legislation follows the public hearing of the Turtlecreek-Monroe 2022 Economic Development District (JEDD). If approved, the attached JEDD agreement outlines the partnership expectations between the City of Monroe and Turtlecreek Township within the area known as Encore Logistics Park.

Turtlecreek Township and the City of Monroe have been working on this JEDD for several years. The logistics park that will be subject to the JEDD is currently under construction, and the park will have approximately 3 million square feet of space within four buildings at full build out.

The full terms of the JEDD are included in the attached agreement. Generally, the City will use it's taxing authority to generate income tax within the JEDD at a tax rate consistent with the City's tax rate (currently 2%). In return for that service, the JEDD will pay the City 3.5% of gross income tax revenues as the City Administration Percentage. Once the City Administration Percentage and any refunds or administrative costs are subtracted from the gross revenues, remaining funds (known as Distributable Revenue) will be allocated 23% to the City and 77% to the Township. The Distributable Revenue funds are being shared with the City in return for traffic management services and economic development services.

The current final draft of the JEDD agreement is attached. Staff asks that Council include "substantially similar" language in the legislation to allow for slight modification of non-material provisions as the attorneys continue to work through the finer details of the agreement.

Public Hearing: Resolution No. 49-2022. A Resolution authorizing the City Manager to enter into a Joint Economic Development District Agreement by and between the City of Monroe and the Township of Turtlecreek.

Ordinance No. 2022-30. An Ordinance amending and supplementing Ordinance No. 2022-29, otherwise known as the permanent appropriations ordinance, to meet current expenses and other expenditures of the City of Monroe, fiscal year ending December 31, 2022.

Strategic Priority: Good Governance

Background. This supplemental appropriation will allow the City to use PRADCO Assessment Center for the Fire Lieutenant and Fire Battalion Chief hiring process. Council passed the Consideration of Motion authorizing the expenditure of $18,400 for the use of PRADCO for the Fire Lieutenant process at the October 25th Council meeting. Only $16,100 of that approval will be used based upon the number of participants in that process. The November 8th Council meeting includes the Consideration of Motion authorizing the expenditure of $26,250 for the use of PRADCO for the Fire Battalion Chief process. The total amount for both processes is $42,350.

Consideration of Motion authorizing the expenditure of $37,394.92 to CIVICA North America Inc for the Department of Police records management system.

Strategic Priority: Well Managed Services and Infrastructure.

Background. This request is for the annual license, support and maintenance agreement for the police department's records management system. The cost for the upcoming year's agreement is $37,394.92. This is a 9.5% increase from previous years, but is consistent with the cost increases that we see for all services and equipment. Sufficient funds for this purchase is included in our budget.

This agreement provides the support for the police department records management system that consists of:

1. The computer aided dispatch (CAD) program that is used to keep track of the information used in dispatching police and fire units across our community.
2. The authority mobile system, which is the program that operates the mobile data terminals (MDT's) that are used in the police cruisers to receive the information that is being sent by the communication center.
3. The 'Redhawk' system that is our link to the Law Enforcement Automated Data System (LEADS), which provides license plate and driver's license information, in addition to warrants and other law enforcement sensitive data.
4. The records management system (RMS), houses all of the information that our officers and staff input for our department records, that includes items such as criminal reports, administrative reports, citations and warrants.

Consideration of Motion authorizing the expenditure of $26,250 for the use of PRADCO for the Assessment Center for the Battalion Chief process.

Strategic Priority: Well Managed Services and Infrastructure.

Background. This is a motion for approval to spend $26,250 with PRADCO to conduct a behavioral assessment center for the Battalion Chief hiring process. This amount will cover testing 7 candidates using PRADCO's senior leadership assessment. This is a more intensive assessment than the one approved last meeting for the LT process due to the increased responsibility, oversight and incident command skills of the Battalion Chief position. There is a supplemental appropriation request related to this item later in the agenda. The hiring process for the Battalion Chiefs was not defined until mid year during negotiations with the IAFF. During those discussions it was determined that using this type of assessment would be beneficial not only for the role itself, but also for vetting external candidates.

CITY OF MONROE OHIO

Consideration of Motion accepting the August and September 2022 Finance Reports as submitted.

Administrative Reports

- **Executive Session** To consider the purchase of property for public purposes and the employment of a public employee.

Adjournment

Monroe Council Minutes
Regular Meeting
October 25, 2022 – 6:30 p.m.
233 South Main Street, Monroe, Ohio

Pledge of Allegiance

Mayor Funk opened the regular meeting of Council at 6:30 p.m. with the Pledge of Allegiance.

Roll Call

Council members present: Marc Bellapianta, Tom Callahan, Kelly Clark, Jason Frentzel, Keith Funk, and Christina McElfresh.

Mrs. McElfresh moved to excuse Mr. Wagner; seconded by Dr. Clark. Voice vote. Motion carried.

Approval of the Minutes

Mrs. McElfresh moved to approve the Council Minutes of October 25, 2022; seconded by Mr. Bellapianta. Voice vote. Motion carried.

Visitors

Bobbie Drew was of the opinion it was a conflict of interest for Dr. Clark, Mr. Wagner's wife, and Mr. Hickman's wife to be on the Charter Review Commission and felt there is more important items Council should be worried about other than gender. In addition, the Finance reports are already available and the live streaming is already being done. Mr. Frentzel pointed out the live streaming is only by direction of Council through a motion as opposed to a set requirement contained in the Charter. Ms. Drew disagreed with the decision to combine proposed amendments with gender language. Mayor Funk appreciated Ms. Drew bringing her concerns to Council and advised that Council typically doesn't engage in this type of conversation during the visitors section.

Dr. Clark stated that Ms. Drew is certainly entitled to her opinion concerning the Charter amendments but, where that line is drawn, is when you begin to imply that the entire process was somehow soiled by conspiracy.

Committee Reports

None.

Old Business

None.

CITY OF MONROE OHIO

New Business

Resolution No. 48-2022. A Resolution granting consent to the Ohio Department of Transportation for resurfacing and pavement repair, share the road signage, replacement of a bridge, and minor bridge rehabilitations on a portion of State Route 4.

Mr. Brock advised when the Ohio Department of Transportation performs any work within the City they require that Council consent to the work. The City is not responsible for any of this work taking place on the south end of State Route 4.

Mr. Bellapianta asked where the bridge is located that they will be replacing. Mr. Brock advised he believed it to be over Gregory Creek and the exact location can be determined when he receives plans for the work next year.

Mrs. McElfresh moved to consider this the first reading of Resolution No. 48-2022 and have it read by title only; seconded by Mr. Frentzel. Voice vote. Motion carried.

The Clerk of Council read Resolution No. 48-2022 by title only.

Mrs. McElfresh moved to approve the first reading of Resolution No. 48-2022; seconded by Dr. Clark. Roll call vote: six ayes. Motion carried.

Ordinance No. 2022-29. An Ordinance amending and supplementing Ordinance No. 2022-26, otherwise known as the permanent appropriations ordinance, to meet current expenses and other expenditures of the City of Monroe, during fiscal year ending December 31, 2022.

Mr. Brock referred Council to the spreadsheet included in the packet with the changes to the appropriation ordinance.

Mrs. McElfresh moved to suspend the rule requiring the reading of Ordinance No. 2022-29 on two separate days, authorize its adoption on the first reading, and have it read by title only; seconded by Dr. Clark. Voice vote. Motion carried.

The Clerk of Council read Ordinance No. 2022-29 by title only.

Mrs. McElfresh moved to adopt Ordinance No. 2022-29; seconded by Mr. Bellapianta. Roll call vote: six ayes. Motion carried.

Ordinance No. 2022-30. An Ordinance repealing the previously adopted Personnel Policy Manual and subsequent amendments and adopting a revised Personnel Policy Manual as set forth herein.

Mrs. Hunold advised that the proposed Policy was included in the Council packet and the only item that has been modified since that time is the definition of fulltime, which would be captured at the second reading.

Mr. Frentzel asked about the effective date of the legislation being December 8, 2022 versus the effective date of the Policy being January 1, 2023. Mrs. Hunold explained they are providing time for all of the departments to review the Policy and acknowledge receipt.

Mrs. McElfresh moved to consider this the first reading of Ordinance No. 2022-30 and have it read by title only; seconded by Dr. Clark. Voice vote. Motion carried.

The Clerk of Council read Ordinance No. 2022-30 by title only.

Mrs. McElfresh moved to approve the first reading of Ordinance No. 2022-30; seconded by Mr. Frentzel. Roll call vote: six ayes. Motion carried.

Ordinance No. 2022-31. An Ordinance amending and supplementing Section 1203.05 of the Planning and Zoning Code to require a development agreement for major subdivisions, the recording of the development agreement with the final plat, prevailing wage be calculated in the engineer's estimate to determine bond amounts, and clarify when specific bonds are eligible for release.

Mr. Brock reported this changes the Planning and Zoning Code specifically for development agreements and bonds for major subdivisions. Mr. Brock felt the intent is very good; however, the legislation could be better written as there was not sufficient input by the Clerk of Council and himself prior to being presented to Planning Commission that the intent was written clearly. Planning Commission supported and understood the intent, but would like an opportunity to work with the Development Director and Clerk of Council to rewrite the legislation and take it back through the process. Mr. Brock recommended that Council vote the proposed legislation down.

Mrs. McElfresh moved to consider this the first reading of Ordinance No. 2022-31 and have it read by title only; seconded by Dr. Clark. Voice vote. Motion carried.

The Clerk of Council read Ordinance No. 2022-31 by title only.

Mrs. McElfresh moved to consider this the first reading of Ordinance No. 2022-31; seconded by Dr. Clark. Roll call vote: six ayes. Motion carried.

Public Hearing: Ordinance No. 2022-31. An Ordinance amending and supplementing Section 1203.05 of the Planning and Zoning Code to require a development agreement for major subdivisions, the recording of the development agreement with the final plat, prevailing wage be calculated in the engineer's estimate to determine bond amounts and clarify when specific bonds are eligible for release.

Mayor Funk opened the Public Hearing for Ordinance No. 2022-31.

Having been sworn, Mr. Smith, Director of Development, submitted the proof of publication of the hearing and Planning Commission's recommendation for the record. Thereafter, Mr. Smith explained the City is continuing to receive development applications on larger subdivisions and will progress more. Sometimes, certain criteria or improvements are overlooked and the intent is to provide for a process to approve all of the commitments in the beginning and carry on through the phases of the approval process.

There were no proponents or opponents that spoke.

Mrs. McElfresh moved to accept the documents for the record; seconded by Dr. Clark. Voice vote. Motion carried. Voice vote. Motion carried.

Mrs. McElfresh moved to close the public hearing; seconded by Mr. Frentzel. Voice vote. Motion carried.

Consideration of Motion authorizing the expenditure of $18,400 for the use of PRADCO for the Assessment Center for the Fire Lieutenant process.

Mrs. Hunold advised this will allow the City to conduct a behavioral assessment center for the current Fire Lieutenant process.

Mrs. McElfresh moved to authorize the expenditure of $18,400 for the use of PRADCO for the Assessment Center for the Fire Lieutenant process; seconded by Mr. Frentzel. Voice vote. Motion carried.

Administrative Reports

Mr. Brock sought confirmation of the clothing drive to allow boxes to be placed within the City Building. There were no objections from Council.

Mr. Brock reported that an application was received for food trucks in three park and was not date specific. At the very least he would like it to be the individual parks and date specific. In addition, Mr. Brock was of the opinion that we need particular rules of those food trucks coming into the parks. Staff will review what other jurisdictions handle this matter.

Mr. Callahan did not think it was fair for the parents to sell food to help their children's sports teams and then a food truck come in and not benefit the particular sports team.

Mr. Brock received confirmation from Council that the Budget Retreat on October 29, 2022 will be held at the Police Department.

Adjournment

Mrs. McElfresh moved to adjourn; seconded by Mr. Frentzel. Voice vote. Motion carried.

The regular meeting of Council adjourned at 7:21 p.m.

Respectfully submitted,

Angela S. Wasson, MMC
Clerk of Council

WELCOME TO THE CITY OF MONROE

Congratulations on joining our team!

It is the City of Monroe's goal to provide you with basic information and guidance about your job and the city when you first join our organization. We also aim to keep you fully informed about the City's policies, procedures, practices, and benefits, as well as what you can expect for the City as your employer and the obligations you assume as an employee. These practices, abbreviated in this handbook, are designed to provide consistent and fair treatment of employees. Employees are expected to review this handbook and the City policies and procedures, become familiar with them and thoroughly knowledgeable of their contents. If you have any questions on any matter pertaining to your employment, please contact either your supervisor or the Human Resources Department.

City policies can be found in their entirety in the Human Resources Department or on the City of Monroe's Employee Shared Data folder and/or Employee website. Additionally, City ordinances that affect many City policies may be found online, in the Clerk of Council's Office, or in the City Manager's Office.

CITY OF
MONROE
OHIO

This handbook contains only general information and guidelines and is not intended to be comprehensive or to address all of the possible applications of, or exceptions to, the general policies and procedures of the City.

All references in this handbook, wherever the male gender is used, shall be construed to include male and female Employees.

Table of Contents

About the City of Monroe

The City of Monroe was founded in 1817 and we are very proud with what it has grown to today. We are a thriving community with a population of approximately 15,000 located between Dayton and Cincinnati along I-75. Monroe has a land area of approximately 17 square miles and continues to experience well-rounded growth in retail, residential, and industrial enterprises.

In 1874, the electors of the Municipality of Monroe adopted a Home Rule Charter. The current form of government is known as the "Council-Manager Plan." This form of government combines the strong political leadership of elected officials with the expertise of an appointed professional manager known as the City Manager.

Council is responsible for policy decisions and for providing an effective administration. The City Manager is a professional administrator appointed and supervised by council. The Manager is given the exclusive authority, considered the appointing authority, to administer the business of the City, including all hiring and firing decisions.

The Council selects from its membership a Mayor and Vice Mayor. The mayor is a Council member and has the right to vote on all issues before the Council but has no power of veto. The Council and the Mayor are elected in at-large races. The Council is comprised of seven (7) council persons, each holding a four (4) year term.

The primary obligation of the City Council, other elected and appointed City officials and all City employees is to provide the citizens of Monroe with quality public service. This is a continuing obligation to which all other obligations are secondary.

The City Manager shall be the chief administrative, executive, and law enforcement officer of the City. He shall be responsible to the Council for the administration of all City affairs placed in his charge by or under the City Charter.

Except for the purpose of inquiries and investigations (under Section 4.04 of the Monroe City Charter), the City Council or its members shall deal with City officers and employees who are subject to the direction and supervision of the City Manager solely through the City Manager, and neither the Council nor its members shall give orders to any such officer or employee, either publicly or privately; however, the City Council may request and require City officers and employees to provide information pertaining to the conduct of City affairs and to attend the meetings of the Council or its committees to present testimony or other evidence. Employees must recognize that Council's role, except as further defined in the Charter, is legislative in nature and not administrative. Employees are required to follow the organizational chart or complaint process further described herein with any concerns or questions regarding administration.

City of Monroe Guiding Principles:

Pride of Place: Monroe has a history of determination, perseverance, and foresight. As a part of our team, you will help carry on that tradition of working together through the good times and bad.

Responsive and Caring Service Delivery: All of our Departments take a resident/customer first approach to the work they do in a friendly and welcoming manner that reflects our community.

Managed Growth and Development: Growth has been a part of this community for decades. Our employees come up with innovative and effective ways of promoting and managing that growth.

Fiscal Responsibility and Stability: Budget impact and responsibility with public funds is the forefront of all our decision making. From frontline staff to City Council, we are accountable to our taxpayers to be wise with our resources.

Investment in Employees: Our employees are our foundation, and we invest in them through training, professional development, and a supportive work environment.

YOUR WORKPLACE & YOUR EMPLOYMENT

Employment in the City of Monroe

The city appoints, employs, evaluates, disciplines, lays off, and removes employees within the respective offices and departments. The City also generally establishes the compensation and conditions of employment for employees, subject to certain exceptions established or delegated to other authorities by law or City Charter.

Employment by the City is employment in a public agency, subject to the applicable laws of the State of Ohio, the City Charter, policies, rules, and procedures established by the City, and the requirement that employees recognize and agree to abide by said laws, Charter, and policies, rules, and procedures as conditions of employment.

Employees are required to perform assigned duties in a responsible manner during the working hours designated by the city.

Equal Employment Opportunity

The City of Monroe is an Equal Employment Opportunity (EEO) employer. EEO is defined as fair treatment in employment, promotion, training, and other personnel actions without regard to race, color, religion, sex (including pregnancy), gender identity or expression, sexual orientation, age, national origin, disability status, ancestry, military or veteran status, genetic information, or any other condition or status protected by laws.

All employment practices, including, but not limited to hiring, promotions, transfers, separations, layoffs, compensation, and training are administered without regard to race, color, religion, sex (including pregnancy), gender identity or expression, sexual orientation, age, national origin, disability status, ancestry, military or veteran status, genetic information, or any other condition or status protected by laws.

Americans With Disabilities Act

The City of Monroe complies with the Americans Disabilities Act (ADA) that prohibits discrimination against individuals with disabilities in all areas of public life, including employment. Title I of the Americans with Disabilities Act is designed to help people with disabilities access the same employment opportunities and benefits available to people without disabilities. As part of the ADA, employers must provide reasonable accommodations to qualified applicants or employees. A reasonable accommodation is any modification or adjustment to a job or the work environment that will enable an applicant or employee with a disability to participate in the application process or to perform the essential job functions, barring undue hardship on the employer.

Employees are encouraged to bring appropriate accommodation requests to the attention of the Human Resources Manager. If an employee feels he/she has been discriminated against on the job, the employee shall file the complaint with the Human Resources Manager or Assistant City Manager. The employee also has the right to file discrimination complaints with the Ohio Civil Rights Commission and the Federal Equal Employment Opportunity Commission (EEOC).

The city encourages reporting of all perceived incidents of discrimination. It is the City's policy to investigate such reports promptly and thoroughly. The city prohibits retaliation of any kind against any individual who files a charge of discrimination or participates in an investigation.

Requirement for Employment

Residency Requirements: Generally, residency is not a prerequisite for obtaining or continuing employment with the City of Monroe. However, in many cases, it is in the City's best interest for employees to live within a reasonable distance so that they may respond to emergency or call-back situations. Residency requirements, if applicable, can be found in the appropriate collective bargaining agreement(s).

***Employment Eligibility Verification Form I-9*:** All new employees are required to complete an Employment Eligibility Verification Form I-9 no later than their first day of employment. In addition, employees must also present the required documents to prove identity and work authorization eligibility. Failure of any new employee to complete the Form I-9 and/or submit verifying documentation within the required time limits, are subject to disciplinary action, up to and including termination.

Discrimination and Harassment Policy

The City of Monroe believes in human dignity and the need for mutual respect among employees and between employees and citizens. It is the policy of the City that an environment of mutual respect should be affirmed and encouraged. The city strives to maintain a workplace which is consistently non-hostile, and which fosters an affirming environment grounded in the belief of human dignity and mutual respect for each employee and all citizens. In a culture of mutual respect, civility is ever present. People listen to each other considerately and are mannerly. All employees are expected to treat co-workers, customers, and members of the public with equality, dignity, and respect, and to behave in a professional, cooperative, and collegial manner. Mistreatment and bullying, even if not illegal or discriminatory in nature, is also prohibited by this policy.

Harassment of any kind is not only a violation of our policy, but it may also violate Title VII of the Civil Rights Act and other federal and state laws. If you are subject to harassment, intimidation, discrimination, or any form of workplace bullying, you should contact a member of management for immediate help. All complaints will be promptly investigated, and appropriate action will be taken against anyone found to have violated this policy. An employee who reports harassment or discrimination or who assists in any investigation will not be subject to retaliation of any sort, as retaliation is a violation of City policy. Anyone violating this policy will be subject to disciplinary action up to and including termination.

Job Classifications & Employee Status

Fair Labor Standards Act (FLSA) Classifications

Employees whose jobs are governed by the FLSA are either “exempt” or “nonexempt.”

Exempt: An exempt job, as stipulated in the FLSA, is exempt from the provisions of that law which requires the payment of premium pay for hours worked in excess of forty (40) per week. Generally, the term “exempt” refers to set positions exempt from overtime pay. These positions are paid on a salaried basis.

Non-Exempt: Under the FLSA, employees in a non-exempt job must be paid an overtime premium rate for hours worked in excess of forty (40) per week. Because of their varying work schedule, law enforcement and firefighters have different hourly limitations; however, their jobs are still considered non-exempt. Generally, the term “non-exempt” refers to positions paid on an hourly basis.

Job Classification

Classified: Jobs in the Classified service of the City are those which are covered by the rules of the Monroe Personnel Board. These positions shall be subject to examination to determine the fitness of applicants. Appointments to all position in the classified service shall be in accordance with the Personnel Board Rules and Regulations.

Unclassified: Jobs in the “unclassified” service are those excluded from the rules of the Personnel Board. An examination is not required for an applicant to receive appointment to that vacant position. Many of these positions are documented in the City Charter and/or City ordinance. Unclassified employees are employees-at-will who serve at the pleasure of the employer, and they may be discharged for any lawful reason, or no reason at all, at any time.

Employee Status Definitions

All jobs in the City of Monroe will be classified per the rules of the FLSA and will be listed as classified of unclassified. In addition, all employees shall be categorized as one of the following:

1. *Full-time employee* means an employee who works forty (40) hours or more, per week on a regularly scheduled basis or the standard full-time workweek as designated by the Appointing Authority.

2. *Part-time employee* means an employee who works less than forty (40) hours per week or less than full-time as designated by the Appointing Authority, but on a regularly scheduled basis.

3. *Temporary employee* means an employee who works in a position that has a specified duration of time.

4. *Probationary employee* means a classified employee serving the first 12 months of his/her appointment, promotion, re-employment, or reinstatement to any non-temporary position. An employee's probationary period may be extended for a reasonable amount of time if it is determined that an extended period of observation and evaluation would be in the best interest of the city.   In addition, an employee missing work for more than 15 days, whether in one lump sum or accumulated over time, may have their probationary period extended by the number of days missed. During the probationary period, classified employees are considered at-will employees, meaning that either the city or the employee may terminate the employment relationship at any time, for any reason, with or without cause. Upon completion of the probationary period, a classified employee can only be terminated for cause.

5. *Seasonal employee* means an employee who works on the academic program year, or who works on a recurring, but temporary basis annually.

6. *Student employee* means a person employed to work in a non-professional position requiring little or no experience. The person must be a student at an educational institution; however, their assigned position need not be directly related to the content or level of the person's education.

7. *Provisional employee* means an employee who has temporarily filled a classified position because the Personnel Board cannot certify a list of persons eligible for appointment from a competitive examination.

8. *Interim employee* means an employee hired to fill a vacancy in a classified position created by the long-term absence of a regular employee for the period of the absence or until an examination can be held. Interim appointees will be notified that their appointment shall cease upon the return of the regular employee for whom the interim employee is working, or the position is filled through the examination process.

9. *Executive level* means an employee holding the position of Assistant City Manager, Finance Director, Public Works Director, Fire Chief, Police Chief and Development Director.

The job description is the foundation document for the City's Job Classification system. The job description indicates whether the job is exempt or not, whether the job is classified or not; the position title; a description of duties, responsibilities, requirement, qualifications, and the essential functions of the position. Position descriptions are critical to the mission of the city because they form the basis for performance appraisals of each employee. The job description defines what an employee is responsible for, and the performance appraisal describes how well the employee fulfills those responsibilities.

A copy of all job descriptions is available from the Human Resources Department.

Probationary Period

Each employee newly hired or promoted in the classified service shall serve a probationary period in accordance with the Personnel Board Rules and Regulations. Probationary employee means a classified employee serving the first 12 months of his/her appointment, promotion, re-employment, or reinstatement to any non-temporary position. An employee's probationary period may be extended for a reasonable amount of time if it is determined that an extended period of observation and evaluation would be in the best interest of the city. In addition, an employee missing work for more than 15 days, whether in one lump sum or accumulated over time, may have their probationary period extended by the number of days missed. During the probationary period, classified employees are considered at-will employees, meaning that either the city or the employee may terminate the employment relationship at any time, for any reason, with or without cause. Upon completion of the probationary period, a classified employee can only be terminated for cause.

Unclassified employees are considered "at-will" and therefore do not serve a defined probationary period.

Seniority

Seniority is generally defined as continuous full-time service with the City. Seniority may have a different meaning for certain specified purposes. An authorized leave of absence does not constitute a break in service, and seniority time continues to accumulate during the term of the leave, provided that the employee complies with the rules and regulations governing his leave of absence, and that the employee is reinstated from the leave.

The two types of seniority used in this manual are as follows:

1. City Seniority: The total time elapsed from an employee's initial appointment date with the city, such employment date being unbroken by any resignation or termination of employment.

2. Job Seniority: The total time that an employee has worked in a specific job classification.

Seniority for the purposes of determining retirement benefits is defined by the provisions of the retirement system in which the employee participates.

Performance Evaluation

The performance evaluation system is intended to be beneficial to both the employee and the city. The electronic and/or written documentation and the discussion that takes place with an evaluation should:

- Provide effective, honest communication between a supervisor and employee.
- Recognize accomplishments and effective performance.
- Point the way to employee training and development.
- Define examples of insufficient performance, where expectations are not being met.
- Define performance improvements needed and specific expectations to be met.
- Build a sense of commitment and ownership from both the employee and supervisor/manager.
- Increase the effectiveness of the overall team of City employees.

Procedure:

The first evaluation for a classified employee shall be conducted approximately halfway through the probationary period. Generally, the probationary period is always 12 months. An employee's probationary period may be extended for a reasonable amount of time if it is determined that an extended period of observation and evaluation would be in the best interest of the City. The first evaluation for unclassified employees shall be conducted approximately six (6) months after the date of hire. Thereafter, for all employees, annual evaluations will be conducted on or near the employee's anniversary date of hire. An evaluation may also be conducted at other intervals as deemed appropriate by the manager.

Every employee will be evaluated at least annually and before granting of a merit increase or contractual step increase. Some departments will conduct monthly evaluations for new employees. For the positions being evaluated monthly, the requirement for a formal six (6) month evaluation may be waived.

On-Going Expectations:

All employees, whether classified or at-will are expected to satisfactorily perform their job duties and have regular, predictable attendance. Employees are expected to always conduct themselves as professionals and to treat everyone around them with respect, decency and dignity. Failure to meet any of these criteria at any point during employment, will result in disciplinary action, up to and including termination.

Training, Certifications, Travel & Tuition Reimbursement

The city has a culture that promotes, supports and emphasizes the importance of training. Employees are encouraged to take advantage of available training opportunities to further enhance skills necessary to perform the position held and to upgrade skills in order to qualify for promotional opportunities.

In addition, each employee is responsible for maintaining individual knowledge, skills, and abilities necessary to perform their job, including upgrading skills necessary to meet technology changes. The city will facilitate those efforts and provide training as needed and deemed appropriate. Training will occur on-the-job and/or via webinar or seminar.

For full details and guidelines, please see policy 1-30.

Temporary Assignment

A temporary assignment is defined as the assignment of an individual employee to a classification different from his/her own, which has substantially different duties than the employee would normally perform. A temporary assignment shall be implemented by the City to meet the operational needs of the various departments due to illness, emergencies, or special circumstances. It shall not be used for disciplinary purposes.

An employee temporarily assigned to a position with a lower rate of pay shall not be reduced in pay. An employee temporarily assigned to a position with a higher rate of pay should be advanced to whichever is the greater of the following: (1) the minimum rate for the position to which he/she has been temporarily assigned; or (2) a rate of pay which is at least five percent (5%) greater than his/her current rate of pay. No temporary increase will exceed the maximum rate of pay established for the position assumed.

In order to receive a temporary increase, an employee must be temporarily assigned by the City Manager the <u>full</u> duties and responsibilities of the higher-level position for two (2) weeks or longer. Temporary assignment of <u>partial</u> duties and responsibilities of the higher-level position <u>will not</u> qualify an employee for a temporary increase. Also, an employee who is temporarily assigned partial duties and responsibilities of a lower-level position will not be eligible for additional compensation.

Compensation

City Council will adopt a compensation plan that will govern the compensation of all employees not covered by a collective bargaining agreement. Bargaining unit employees shall be compensated according to the provisions in the applicable collective bargaining agreement.

Non-bargaining unit employees will advance through their pay grade by way of a combination of period general base wage increases and/or merit increases as determined by the City Manager. Merit increases may be awarded to employees based upon performance as identified through an annual performance evaluation system and within the budgetary allotment approved by City Council.

Non-bargaining unit employees who are at rates of pay that are at or exceed the maximum rate for their pay grade shall receive no base or merit increase until their rates of pay no longer exceed the maximum rate. However, an employee who is at a rate of pay that is at or exceeds the maximum rate for his/her pay grade may receive an increase in a lump sum amount that is not intended to increase his/her base rate of pay as determined by the City Manager. Lump sum payments may be a percentage (%), or a flat dollar amount.

Employees who are required to maintain certain qualifications over and above the minimum requirements for the position (e.g., bilingual, specialized degree or certification, etc.) may be provided an additional stipend either as a flat hourly rate, a percentage, or a lump sum as determined appropriate by the City Manager. Employees, who may be assigned additional job duties for a limited time by the City Manager, may be provided an additional stipend either as a flat hourly rate, a percentage, a lump sum, non-FLSA compensatory time or other means as determined appropriate by the City Manager.

Hours of Work

Offices of the City of Monroe are generally open from 8:00 a.m. to 5:00 p.m. Monday through Friday, except for specified holidays. The various departments may have different operating hours due to the nature of their work. Your supervisor and/or Department Head will notify you of your appropriate starting time and quitting time.

The Fair Labor Standards Act mandates that non-exempt employee be compensated at a rate of one and one-half times their regular rate of pay for all time worked in excess of 40 hours in a work week. These rules are different for fire & police. Employees are not permitted to work before or after their work shift or during their unpaid lunch period or take work home without your supervisor's knowledge and permission. All overtime must be authorized by the Department Head or designee in advance of the overtime being worked.

Non-exempt employees are not required, or expected, to read, create and/or respond to work email without express consent of the Department Director, in which case time spent doing so will be recorded as time worked.

Exempt employees are not eligible for overtime. The Department Director and/or City Manager may permit an exempt employee to vary his/her work schedule.

Flex Time

The City may utilize "time off" or flexible hours in order to avoid having employees work in excess of their regular number of hours in a workweek. Flex-time scheduling must be reasonable and must be approved by the Department Head or designee. This policy is not designed to prohibit overtime; rather, its purpose is to help the departments avoid unnecessary overtime, to the extent it can do so and still provide requisite levels of service. The flex-time arrangement must be for a specified period of time and must not unduly disrupt the City's work scheduling or service to the public.

Compensatory Time

The City may allow an employee to accumulate compensatory time in lieu of overtime pay. Flextime is encouraged over Compensatory Time. An employee may accrue a maximum of 40 hours of compensatory time during a calendar year. Compensatory time may be carried over from one year to another. Accumulated compensatory time may be cashed out once per year. This paragraph does not supersede language in any collective bargaining agreement that includes compensatory time.

Pay Period

Employees shall be paid on a bi-weekly (every other week) basis, as determined by the City Manager. The pay period runs from Sunday, 12:01 a.m. through the second Saturday, 12:00 midnight. This pay period may be adjusted as determined by the City Manager.

If a holiday occurs on a payday established by the City, paychecks will be issued on the preceding day, except under extenuating circumstances in which case paychecks will be issued as soon as they are available.

The Assistant City Manager will receive any questions regarding an employee's pay and is responsible for making the necessary explanations or inquiries to resolve the matter. Pay advances of any kind are not permitted. Persons employed, or persons terminating their employment, in the middle of a pay period shall be paid only for time worked.

Payroll Deductions

Certain deductions are made from an employee's paycheck as required by law, in accordance with employee benefit plans, or as requested by the employee and authorized by law. These deductions are itemized on the employee's pay statement which accompanies the biweekly paycheck. Deductions include:

1. O.P.E.R.S./O.P.F.D.P.F.: State law requires that employees contribute to the Ohio Public Employees Retirement System (OPERS) or the Ohio Police and Fire Disability Pension Fund (OPFDPF). (Membership in the system is compulsory upon being employed except those persons specifically exempted under the provisions of R.C. 145.03.)

2. Income Taxes: Federal and state laws, some city ordinances, and some school districts, require that taxes be withheld from each salary payment. The amount of tax to be withheld is determined from tables furnished to the Finance Department by the Ohio Department of Taxation and various other entities and varies according to the amount of salary and number of dependency exemptions.

Employees are required to complete withholding tax certificates upon initial employment and to inform the Employer of any dependency change whenever such change occurs.

3. Medicare Health Insurance: The federal government requires a certain percentage of the salary of employees hired on or after April 1, 1986, be withheld each pay period to pay for Medicare health insurance coverage. The city is also required to contribute a like amount.

4. Medical Insurance Premiums: The City may require a payroll deduction for the employee's share of medical insurance premiums for those eligible employees electing medical insurance coverage.

5. Miscellaneous: Examples include garnishments, credit unions, deferred compensation, child support, employee insurance contributions including voluntary benefit programs, etc.

   The city must comply with all applicable laws governing the garnishment of wages. Court ordered garnishments will be accepted and handled in accordance with the law. If you are subject to garnishment procedures, the City may be required to withhold money from your check to pay debts, taxes and other legal obligations. We will act as dictated by the court.

The city may refuse to make deductions, not required by law, which are below certain prescribed minimum amounts, which occur at irregular intervals, or for another similar cause. Other than those deductions required by law, the city may decline to make a deduction that the employee's check is insufficient to cover. All requests for payroll deductions must be presented in writing to the City Manager's Office for authorization.

Any employee on a leave without pay will be required to pay the employee portion for any insurance coverage and other voluntary deductions. Employees must make monthly payments to cover their portion of the cost. Failure to make the monthly payments will result in cancelation of benefits.

Uniform Allowance & Appearance Standards

As required within the scope of assigned duties, the City may provide any uniform required as a part of job performance, whether because of the need to establish public identity, or the elements of the position invoke unusual clothing depreciation. The determination of need shall be made by the Department/Division Head and subject to approval by the City Manager. No employee shall wear or use any uniform except while on duty or traveling to or from the job. All uniforms remain the property of the City.

In addition, uniformed employees are required to follow the guidelines in the Administration Personal Appearance Policy in regard to body jewelry, piercings, tattoos, and general grooming and hygiene standards.

Non-uniformed employees are required to follow the full guidelines, including proper attire, included in the Administration Personal Appearance Policy.

Some departments, such as the police department, for example, have additional standards that may be stricter than those listed in the Personal Appearance Policy. Uniform and appearance standards are determined by the Department Head.

Accommodation of religious beliefs: The City recognizes the importance of individually held religious beliefs to persons within its workforce. The City will reasonably accommodate an employee's religious beliefs in terms of workplace attire unless the accommodation creates an undue hardship. Accommodation of religious beliefs in terms of attire may be difficult in light of safety issues for staff members. Those requesting a workplace attire accommodation based on religious beliefs should be referred to the Human Resources Department.

EMPLOYEE BENEFITS

The city offers a comprehensive benefit package to all employees. Full-time employees are eligible for additional benefits not extended to part-time employees. Benefits may vary from unclassified to classified employees and may vary further by labor union. Full benefit summary sheets can be found on the Onboard website, in the Human Resources Department and are distributed during orientation.

The terms and conditions of these various plans including eligibility, employee premium contribution levels, open enrollments, waiting periods, co-payments, participation, coverage, benefit levels and limitations, exclusions, and other requirements and provisions are set forth in, and governed by, the formal plan documents and insurance policies of the respective plans. Employees may not rely on this manual or any other representations regarding their terms and conditions. Please refer to the summary plan descriptions and/or consult the Human Resources Department for further information.

Health Insurance Following Separation (COBRA)

An employee who is covered under the City's group health insurance or certain related group insurance, and who loses coverage due to a reduction in hours or a termination of employment (for other than gross misconduct), is entitled to purchase continuing coverage at his/her own expense. The Human Resources Department shall see that the employee is informed of their right to continue coverage under the health insurance group after cessation from payroll through the assumption of premium costs by the employee. The employee's spouse and/or dependents may also be eligible. Questions and/or requests for more information should be referred to the Human Resources Department.

Holidays

The following days shall be holidays for which full-time employees shall receive their regular compensation:

New Year's Day	Veteran's Day
Martin Luther King, Jr. Day	Thanksgiving
President's Day	Friday after Thanksgiving
Memorial Day	Labor Day
Independence Day	Christmas Eve
Christmas Day	

*Employees covered by a collective bargaining agreement can find the applicable holiday provisions in the appropriate union contract.

If the holiday falls on a Sunday, it will be observed on the following Monday; if it falls on a Saturday, it will be observed on the preceding Friday.

If a full-time employee is granted the day off on which the holiday is observed, he/she shall be paid holiday pay at his/her regular rate for the number of hours he/she is normally scheduled to work, and no vacation leave or sick leave shall be deducted from the employee's accrued balance.

If a holiday occurs while an employee is on vacation, such holiday day will not be charged against vacation leave.

An employee scheduled to return from leave without pay on the day after a holiday will not be paid for the holiday. An employee whose leave without pay is approved through the end of the last business day preceding a holiday is also presumed to be on leave during the holiday and will not receive compensation for the holiday unless the City Manager has specifically authorized pay.

Non-exempt employees may not request to work during holiday hours. If the Department Head determines that the employee needs to work because of workload, the employee may be scheduled to work that day. Employees scheduled to work or called into work on a holiday shall be given holiday compensatory time off equal to the number of hours worked on that holiday, at the convenience of the City. Exempt employees may request to work holidays but are not entitled to compensatory time off. Department Heads may request City Manager approval to vary an exempt employee's work schedule for the week the holiday occurs.

To qualify for Holiday Pay, the employee must physically work on the day before and day after the holiday or have previously received approval for the absence through the City's leave request system at minimum forty-eight (48) hours prior to the occurrence of the absence.

Holiday Pay will not be granted when an employee uses accrued leave to extend their notice of separation and the holiday falls within. Employees that have provided a notice of separation must physically work the day before and day after the holiday to receive holiday pay.

Employees who are absent due to illness on the day before, on, or after a holiday may be required to furnish proof of illness by a physician's statement or other satisfactory written and signed statement or shall forfeit the holiday pay. For the purposes of this policy, the day before refers to the last regularly scheduled workday, and the day after refers to the next regularly scheduled workday after the day on which the holiday is observed.

The city will attempt to accommodate the special needs of an employee wishing to participate in the observance of his/her religious holiday.

For holidays occurring on or after Veterans Day to New Year's Eve, holiday compensatory time earned for such days may be carried over beyond the end of the calendar year, but not later than the following March 31 for full time employees holding the position of Clerk/Dispatcher I or II, and Dispatcher II. At the end of such carryover period, any remaining carried over time, not to exceed 40 hours, may be converted to cash, provided the Employee has made his best efforts to schedule such time off.

With the approval of the Department Head, employees are permitted to substitute up to two (2) approved holidays for floating holidays. Requests for exchange of holiday leave must be submitted and approved through the City's leave request system prior to working the standard holiday and using the floating holiday.

The Department Head must ensure proper staffing on those days the city offices are open. Requests for exchange of holiday leave must be submitted and approved through the City's leave request system prior to working the standard holiday and using the floating holiday.

Sick Leave, Vacation Leave and Personal Leave

The City has a separate policy on sick leave, vacation leave and personal leave. Employees will be given a copy of these policies upon hire. Any questions regarding these policies should be directed to the Human Resources Department. The amount of PTO earned, usage requirements, carry over limits, cash out limits, etc. may vary from unclassified to classified employees and may vary further by labor union.

Funeral Leave Policy

Any regular full-time employee may request and be granted usage of funeral leave, upon approval of the Department Head or designee, for a maximum of five (5) days in the event of a death of an immediate family member. For purposes of this policy, the "immediate family" is defined as "mother, father, mother-in-law, father-in-law, child (including step-child), spouse (including a domestic partner), grandparents, siblings, grandchildren, stepparents, stepchildren, step siblings, or legal guardian or other person who stands in place of the employee's parent.

Any regular full-time employee may be granted usage of funeral leave, upon approval of the Department Head or designee, for a maximum of three (3) days in the event of a death of the following family members: brother-in-law, sister-in-law, daughter-in-law, son-in-law, spouses' grandparents, aunt or uncle.

One (1) day of funeral leave may be granted by the Department Head or designee for the death of any legal relative or member of the employee's household other than those listed above.

Additional days off may be granted by the Department Head or designee to the days provided above. Additional days approved shall be deducted from the employee's sick leave balance. If the employee does not have a sufficient sick leave balance to cover the additional days off, use of vacation or personal time may be approved by the Department Head or designee.

When an employee is on pre-approved scheduled leave and has a death in the family that falls within the scope of this policy, the employee may be permitted to change the pre-approved leave to funeral leave. If approved, the paid time off (PTO) previously scheduled will be credited back to the employees PTO bank.

Employees may be required to present proof of death, such as an obituary.

Witness or Jury Duty

If an employee is called for court jury duty or subpoenaed to testify in a court of law, during any portion of the employee's regular scheduled working day, all compensation for such duty must be reimbursed to the city.

The Employee will be expected to report for work following jury duty, if 3 or more hours remain during his/her scheduled workday.

A. If an employee is called for court jury duty or subpoenaed to testify in a court of law, outside of his regularly scheduled working hours, all monies received as compensation for such court service shall be retained by the employee.

B. Employees shall not be entitled to paid court leave when appearing in court for criminal or civil cases, such as traffic court, divorce proceedings, custody hearings, etc., when the case is being heard in connection with the employee's personal matters. Such absences shall be considered leave without pay, personal leave, or vacation leave, at the employee's option, as scheduled in advance with approval of the City Manager.

C. Employees appearing in court in connection with their official capacity with the City shall receive their appropriate rate of pay.

Military Leave

Permanent Public Employees of the City of Monroe who are performing Military Duty shall receive pay in accordance with Ohio Revised Code Section 5923.05. In addition, the City will grant employees called into military service an unpaid leave of absence and reemployment rights as provided by the laws of the United States and the State of Ohio (R.C. 5903 and 5923.05), including but not limited to the Uniformed Services Employment and Reemployment Rights Act of 1994 and, as amended. Employees may use accrued paid time off during a military leave of absence but are not required to do so. The City will require the employee to provide satisfactory evidence of his/her actual performance of military service.

Leave Without Pay

After all available leave has been exhausted, and upon written application to the City Manager, leaves of absence or renewals thereof without pay may be granted by the City, at its discretion. The written request must include the reason for the leave, and the expected start and end dates. If the leave is health-related, the employee must include a statement from a physician attesting to the need for leave. Requests for such leave does not guarantee that it will be approved.

Approved leave without pay, whether personal or medical, means that time previously worked for the city (prior to leave without pay beginning) is not lost in computation of length of service and the benefits dependent thereon.

Employees are required to pay all applicable insurance premiums while on leave without pay. Failure to pay the applicable premiums may result in termination of coverage.

The appropriate bargaining unit may establish other rules relative to Leave Without Pay. Please refer to your labor contract for additional details. Please see 1-17, Leave of Absence Procedures for full details on all procedures cover a leave of absence.

Family and Medical Leave Act

It is the City's policy to grant up to twelve (12) weeks of family and medical leave on a rolling twelve (12) month period to eligible employees in accordance with the Family and Medical Leave Act of 1993. FMLA leaves run concurrently with qualified absences such as sick leave, vacation, personal time, workers compensation, etc. Medical needs and military leave must be sufficiently verified. See City 1-13 Family and Medical Leave Act (FMLA) Policy.

Employees seeking to use FMLA leave are required to provide 30-day advance notice of the need to take FMA leave when the need is foreseeable and such notice is practicable. If leave is not foreseeable, the employee must provide notice as soon as practicable.

Inclement Weather/Emergency Department Closings

This section sets forth the City's policy for payment or non-payment of employees for time not worked due to weather emergencies or severe weather conditions.

This section excludes safety force personnel.

A. In the event a weather emergency is declared, and the City Manager closes City departments/divisions, employees will be compensated for the number of hours for which they were scheduled to work during the emergency period.

B. The city recognizes that on certain days it may be difficult or impossible for a scheduled employee to come into work, due to excessive snow, ice, or other inclement weather. The city encourages its employees to come into work on such occasions, only if in the employees' judgment they are able to do so in a safe manner. If, in the opinion of the City Manager, such inclement weather conditions exist, the following policy specifies the guidelines for payment of wages on such days.

C. Scheduled employees who are able to come into work on such inclement days shall be paid at their regular wage for actual time worked. Those employees who are not able to come into work due to inclement weather shall be required to use any available vacation, accrued compensatory time off, or personal leave to cover their absence. Inclement weather is not a valid reason for the use of sick leave.

D. Employees who actually report to work and then are sent home prior to the end of their regular shift due to inclement weather will receive payment for the remaining portion of their shift.

E. Employees not scheduled to work because of scheduled vacation, prior approved sick leave, personal leave, or leave of absence will be charged for the leave during the period of any declared emergency or order to close. Those employees will be eligible for payment of unused and available sick leave, vacation leave, or personal leave which had already been requested.

F. Part-time employees will be paid their regular hours for any shift they miss due to the closing of City offices/buildings.

Unauthorized Leaves

Any City employee who is absent from duty without authorized leave and notice to the City Manager or designee, shall be subject to disciplinary action up to and including termination and/or may be considered to have constructively resigned where the situation warrants.

Workers' Compensation

All employees are covered by the State of Ohio's Workers' Compensation Law. If you sustain a job-related illness or injury while employed by the City, you may be eligible to receive benefits through the City's Workers' Compensation program which is run at the state level by the Bureau of Workers Compensation. Please refer to the City policy 1-33 on Workers Compensation for full details.

Unemployment Compensation

City employees may be covered under the Ohio's Unemployment Compensation Act and may apply for this benefit in accordance with the Act's rules and regulations. The cost of unemployment compensation is paid by the city.

Employees of the City of Monroe may be eligible for unemployment compensation benefits, which are administered by the Ohio Department of Jobs & Family Services. Eligibility requirements are determined by the State of Ohio. For more information, contact the Ohio Department of Jobs & Family Services.

Retirement Plans & Deferred Compensation Plans

All employees of the City, except for those specifically exempted by statute, are required to participate in the Ohio Public Employees Retirement System (OPERS) or the Ohio Police and Fire Disability and Pension Fund (OP&F). If employees have any questions regarding their retirement plans, they should contact the applicable pension office. Contribution rates are determined by the applicable pension board.

The city has adopted a deferred compensation plan for full-time employees. Information regarding the plan is available from the Human Resources Department.

Executive level employees will receive a yearly contribution, as defined by City Council, into a qualified deferred compensation plan of the employee's choice.

Employee Assistance Program

The Employee Assistance Program (EAP) is a resource for employees and those living in the employee's household. It is paid for by the City and is a confidential program that provides assistance for employees dealing with problems such as stress, family, finances, addiction or other health issues. Counseling and referrals are available. The employee or their family member may contact the EAP provider themselves, or a member of management may refer the employee to the program. The program is available 24 hours-a-day, 7 days-a-week. Details of counseling sessions are held strictly confidential by the provider and NO employee-specific information is provided to the city, or any of its representatives, by the EAP. The information for the current EAP provider can be found on the Onboard Website or from the Human Resources Department.

EMPLOYEE CONDUCT

Ethics of Public Employment

Ethical behavior is an integral part of operations in the City of Monroe. All City employees must maintain the highest possible ethical and moral standards and to perform within the laws of the State of Ohio, and other rules and regulations as may be set forth by the City. Conduct that interferes with normal office operations, brings discredit to the city, is illegal, or is offensive to the public or fellow employees, will not be tolerated.

Note that the compensation of employees is paid mostly through taxes. Therefore, each City employee assumes the responsibility of serving the public in an honest, effective, and positive manner.

Any employee who has had force or an unlawful threat used against him to attempt to prohibit the lawful discharge of his duties, shall report such action immediately to the City Manager.

An employee shall not use his position for personal gain nor engage in any transaction, business, or any other interest which is in conflict with the proper discharge of his official duties.

The City shall provide new employees with a copy of R.C. Chapter 102 and R.C. 2921.42 within 15 days of hire and shall require the employees to acknowledge receipt in writing. This will be done through the onboarding process.

No employee shall disclose confidential or proprietary information concerning the property, government, or affairs of the City without proper legal authorization. Such unauthorized disclosure may subject the employee to disciplinary action.

No employee shall accept any gift of value in the form of service, loan, item or promise from any person, firm or organization which maintains an interest in any business dealings with the City, or that may tend to influence a municipal employee in the proper discharge of official City duties. An employee who is offered something of substantial value shall report the offer to his supervisor as soon as possible after the incident.

An employee shall not engage in any matter which represents a conflict of interest with the City or undermines the integrity of Monroe Government.

No employee is expected to endure personal attacks or unlawful behavior from the public. If such personal attacks or unlawful behavior is directed toward the employee, promptly notify a supervisor and/or a member of management.

Employees who have any doubt regarding possible violations of the ethical standards set forth herein are advised to consult with their supervisor or the Department/ Division Head prior to engaging in any potentially affected activity.

Employees are expected to take the time to review and familiarize themselves with their rights and responsibilities as a public employee. Additionally, the complete Ohio Ethics Law Overview and Ohio Ethics Law and Related Statutes can be found on the Onboard website or the Human Resources Department.

Reporting Fraud

A fraud-reporting system has been established by the Auditor of the State of Ohio pursuant to Ohio Revised Code 117.103(B)(1) as well as 124.341. Employees can report fraud by three means:

Online at: www.ohioauditor.gov

Send a written complaint to: Ohio Auditor of State's Office
Special Investigations Unit
88 East Broad Street
P.O. Box 1140
Columbus, OH 43215

Or call the Fraud Hotline toll-free at: 1-866-FRAUD OH (1-866-372-8364)

No disciplinary or retaliatory action shall be taken against employees for reporting fraud to the Auditor of State. However, employees shall make reasonable effort to determine the accuracy of any information reported. The employee is subject to disciplinary action up to and including termination for purposely, knowingly, or recklessly reporting false information.

Attendance

Your divisions and department's success depends on you. The city requires that you be in regular attendance and on time with respect to your starting schedule. This also includes any scheduled overtime. Attendance is more than just being on the premises. It means being at one's place of work, in proper uniform/attire ready to begin working at the start of your shift. Due to variations in the type of work performed across the city, work schedules vary significantly. Your supervisor will inform you of your starting and quitting time as well as rest breaks and lunch schedules.

Unavoidable absences due to illness or other legitimate reasons are normally considered excused absences. It is your responsibility to familiarize yourself with the City attendance policy as well as your departments guidelines for calling off work.

Poor attendance inconveniences other employees, incurs unnecessary overtime costs, and brings into question your interest in your job. Poor attendance and tardiness may result in discipline, lowered performance ratings, or delays in receiving a merit or step increase.

Solicitation and Distribution

This policy on Solicitation and Distribution is designed to protect the interests of the citizens of Monroe by ensuring that only official City business is transacted in the several work areas during employee work time.

Non-employee Solicitation and Distribution: There shall be no solicitation and/or distribution by non-employees at any time on any City premises or in any work area. This section does not apply to approved vendors as defined below.

Employee No Solicitation/Distribution Rule: There shall be no solicitation or distribution by employees of any other employee or non-employee during their work time. Employees may solicit other employees during their non-work time in work areas, and during their non-work time in non-work areas. There shall be no distribution during their work time or non-work time in work areas. Employees may distribute goods and written materials during non-work time and in non-work areas.

For the purposes of this policy the following definitions shall apply:

Distribution - means an act of distributing goods, materials, and/or written materials.

Employee - means any person in the employ of the city in any status.

Non-Work Area - means any area on or off an Employer's premises not designated as a work area.

Non- Work Time - means any time during an employee's workday where the employee is totally relieved of work duties, such as break time and lunch time. Whether an employee is in paid or unpaid status during these times is immaterial to the designation of non-work time.

Solicitation - means an act of requesting an individual to purchase goods, materials, or services, or a plea for financial contribution.

Vendor - means any individual or group engaged in or desiring to engage in the supply of goods, materials, or services to the city, which goods, materials, or services are utilized in the conduct of public business.

Work Area - means any office, building, City vehicle, or physical location where official City business is transacted and/or operations of the city are being conducted. This includes any public or private area where employees are engaged in work activities.

Work Time - means all the time when an employee's duties require that he be engaged in work tasks, but does not include the employee's own time, such as meal periods, scheduled breaks, and time before or after a work shift.

Use of Vehicles

Many employees will operate a City-Owned vehicle to perform their job duties. City-owned vehicles are to be used for official business only. Employees operating City vehicles shall observe all traffic laws and ordinances. An employee involved in an accident of any type, even if no other person(s) or vehicle(s) were involved, must immediately report the accident to their supervisor and/or Department Head. In addition, employees are required to report all vehicle damage, regardless of how minor it may seem.

Before employees will be permitted to operate a city vehicle, they will be required to have a current valid driver's license and, where necessary, a CDL license. Failure to retain this license for any reason must be reported to the employee's supervisor immediately. Employees who fail to retain a required license may be subject to discipline, including termination.

For more information, please see City Policy 1-31 Use of Vehicles. All employees are subject to the guidelines in this policy.

Use of City Property

City property is provided for legitimate business purposes only and its use for personal business or private use is strictly prohibited. City property includes, but is not limited to buildings, land, automobiles, trucks, cruisers, equipment, machines, tools, furniture, computers, fax machines, copiers, tablets, cell phones, devices, uniforms, and supplies. When tools, supplies, equipment (vehicles), telephones, etc. needed to perform job duties are provided by the city, it is the responsibility of supervisors to confirm they are properly used and maintained.

Misuse, neglect, theft, and/or abuse of tools, supplies, vehicles, equipment, telephones, etc. is prohibited. Accidents involving misuse or abuse of any City property will result in disciplinary action. Loss of tools or damage to vehicles, equipment or any other City property may require payment by the employee for those items lost or damaged, at the discretion of the City.

All tools, supplies, vehicles, equipment, telephones, etc. utilized by the employee in the performance of his job are subject to prior approval of the City. The Department Head or designee shall promptly report damaged or stolen equipment or vehicles to the City's insurance company, in order to make a claim under any applicable insurance policies.

Bulletin Boards

The city maintains all facility bulletin boards and applicable websites as a means of communicating information to employees. All material on City bulletin boards shall be posted and removed by the facility-designated representative of the department/division in which the bulletin board is located. Unless approved by the City Manager, no notices shall be posted on any municipal office door, or such notice(s) shall be discarded.

All agency, federal, and state required notices and other legally required notices shall be posted in an area visible to all employees. Information of a general public interest may be posted after prior approval by the City Manager if the information does not contain the following:

1. Personal attacks upon any employee or public officer.

2. Scandalous, scurrilous, or derogatory attacks on the City Council, administrators, supervisors, or other personnel.

3. Comments regarding candidates for public office.

4. Inappropriate or offensive content.

Any material posted in violation of this policy shall be removed from the facility bulletin board. Violators of this policy shall be subject to disciplinary action.

Gambling

The city does not permit gambling in any form by its employees during work time. For the purpose of this policy, work time includes regular working hours, lunch periods, clean-up time, and other breaks. Violation of this policy will be cause for disciplinary action.

Drug & Alcohol-Free Workplace Policy

The City of Monroe is committed to providing a safe and productive work environment and to the elimination of drug and/or alcohol use and abuse in the workplace. This policy applies to all employees and applicants for employment of the City. Employees are subject to drug and/or alcohol testing in compliance with the Alcohol and Drug Testing Policy and/or CDL Alcohol and Drug Testing Policy. For more information, please contact the Human Resources Department.

Employee Conviction in Court of Law

Violating any federal, state, or local law may be grounds for discipline, including suspension or dismissal. This applies whether the violation occurred outside of work hours or during work hours. Employees are required to report this information to the Human Resources Department.

Identification Cards

Employees may be furnished City identification cards. Employees are only permitted to use the identification card in conjunction with performing their job duties. Lost ID cards must be reported to Human Resources immediately. Department/Division Heads or the Human Resources Manager shall be responsible for collecting and destroying any issued identification cards of employees upon their separation from City employment.

Outside Employment

Under no circumstances shall an employee have other employment which conflicts with the policies, objectives, and operations of the several offices of the City. In addition, an employee shall not become obligated through employment to a second employer whose interests might be in conflict with those of the City. Employees shall supply information on additional employment to their Department Director in order for the Director to document any possible conflicting employment obligations. All outside employment must be approved by the Department Director and City Manager. See 1-22 Outside Employment Policy for further information and the appropriate form to submit.

Personnel Files – Maintenance & Inspection

The Human Resources Department maintains personnel files for all employees. It is important that you keep the Human Resources Department informed of any changes to your name, address, emergency contacts, marital status, dependents, etc.

Personnel files access is governed by R.C. 149.43 and R.C. Chapter 1347. The HR Department is required by law to make the contents of an employee's personnel file accessible to the public upon request. However, medical information and workers compensation information are confidential and are kept separately from the primary personnel file.

If you have questions about the contents of your personnel file, contact the Human Resources Department. See also, City Policy, 1-25 Personnel Files: Maintenance and Inspection.

Political Activity

City employees shall not take an active part in political campaigns which involve candidates for any City offices, other than to cast a vote in an election or to express privately their views and opinions as a citizen. Political activities in regard to State and National offices, are not prohibited, but such activities must be confined to non-working hours and shall not take place on City property or while using City property.

Employees of the City are to serve all City residents equally. The political opinions or affiliations of any resident shall in no way affect the amount or quality of service received from the City. All employees are encouraged to exercise their constitutional rights to vote. Certain specific political activities are legally permitted or are prohibited. For details, please reference the full City policy 1-26 Political Activity.

Under Ohio Revised Code, Section 3599.06 employees are given a "reasonable amount of time" to vote on election day. This time off from work is paid by the employer.

Safety

The City of Monroe is dedicated to ensuring a safe work environment. Employees are expected to abide by all safety rules, report unsafe conditions or practices, and use or wear safety equipment and clothing as required.

City Responsibility: The safe and healthful performance of all work assignments is the responsibility of both supervisory and non-supervisory personnel. It is the responsibility of each employee to ensure that all safety equipment is used, and all safety procedures/practices are observed.

Supervisor Responsibility: All employees, particularly supervisors, are charged with the responsibility of promptly reporting the existence of any hazardous condition or practice in the workplace. Supervisors who do not require or control the use of prescribed safety equipment are subject to disciplinary action, including termination.

Employee Responsibility: While the City provides its employees with necessary safety equipment and training, the city expects its employees to use the equipment and training appropriately. Employees who believe that their equipment is unsafe or that another employee is acting in an unsafe manner should inform their supervisor of the potential problem immediately.

All employees who operate equipment improperly or are found to be negligent may be disciplined.

Any employee who intentionally operates equipment improperly shall be subject to disciplinary action up to and including immediate termination. All employees who drive City vehicles will maintain the appropriate speed limits. Violators are subject to disciplinary action, including termination.

Each employee will abide by established safety procedures, and fully cooperate in the investigation of all on the job accidents and assist in making the work environment safe for himself and co-workers.

Accident Reporting: All accidents (e.g., employee injury, third party, property damage, etc.) must reported to the supervisor, Department Head, or designee immediately by telephone or in person.

At no time is the reporting of an accident to be delayed, withheld, or mailed. Such accidents shall be reported to the supervisor or Department Head no later than 24 hours after the accident.

The City may adopt health and safety policies and procedures that are beyond the scope of this handbook.

Records Retention

Certain records must be maintained for a period of time designated by law or regulation. Employees should consult their supervisor and/or the appropriate department/division heads for guidance on the maintenance of business records. Destroying official records/documents without authorization will be grounds for disciplinary action, up to and including termination.

Records Falsification

Falsifying any public records (e.g., application forms, time sheets, travel vouchers, purchase orders, client record information, etc.) will be grounds for immediate termination.

Personal Property

Employees may bring personal property into their offices so long as said property does not interfere with City operations. Employees bringing personal property into their office/department must assume the risk of its theft or destruction. Employees will be asked to remove any personal property that is deemed to be offensive or inappropriate.

Personal Visitors

Visits to an employee during working hours that are of a personal nature are discouraged. However, we realize that uninvited personal visitors may occasionally drop in unexpectedly, or a personal visitor may be necessary due to unusual circumstances. Employees are to use good judgment in spending time with non-business-related visitors. Excessive use of work time to visit with personal friends, relatives, etc., may be grounds for disciplinary action.

Building Utilization

Buildings are used for official City business. They shall not be used for any other purpose without the prior approval of the City. There is an inventory control of all equipment in buildings by location. If any equipment, large or small, is moved from one location to another in the building for more than a few hours of temporary usage, there must be prior approval of the Department/Division Head or his designee.

When leaving your office at the end of the day, please turn out all office lights, approved fans, approved heaters, and other approved electrical appliances. Heaters must be unplugged at the end of the day.

Smoking/Tobacco Policy

The City is committed to providing a healthy environment for its employees. Smoking shall be prohibited in every City-owned building and vehicle and within 30 feet from any entrance to a City-owned building. Employees violating this policy shall be subject to disciplinary action.

For purposes of this policy, “smoking” is defined as the carrying or holding of a lighted cigarette, e-cigarette, cigar, pipe, or any other smoking equipment or material, or the inhalation or exhalation of smoke or other vapors from any smoking equipment or material. “Tobacco use” includes the use of any cigar, cigarette, pipe, weed, plant, or other smoking equipment in any form, or any smokeless tobacco product, including chewing tobacco. Smokeless tobacco products are not to be used in any City-owned building or vehicle.

Tape Recordings

Employees of the City of Monroe are prohibited from tape recording an administrator, a supervisor, another department/division representative, or a fellow employee, except as approved, in writing, by the City Manager, and except where provided for by law, ordinance, City policy and/or procedure, or by specific departmental policy and/or procedure. Before any form of tape recording may begin, the individual desiring to tape record a conversation must request consent to record the conversation from the person(s) being recorded. Such consent must be granted in written form and signed by the individual(s) granting consent prior to the recording of the conversation.

Any violation of the restrictions set forth in this Section above may result in disciplinary action, up to and including termination.

No Expectation of Privacy

All property belonging to the City, including its buildings, is subject to inspection at any time without notice. Accordingly, employees have no expectation of privacy in any City property including computers & emails, offices, desks, or other work or storage areas. Personal property on or in City property, secured or unsecured, is subject to inspection at any time by authorized personnel, which may include law enforcement officers. Except in emergency circumstances, the affected employee shall be offered the opportunity to be present during any such search. Personal vehicles of employees will not be subject to warrantless searches by the city. Employees having personal property they do not wish to be subject to inspection should not bring it onto City property.

Technology Use Policy

All employees will be required to review and sign-off on the City’s Technology Use Policy.

Off-Duty Conduct

An employee’s misconduct off the premises can have a detrimental effect on the City’s reputation or business, or the off-duty conduct might lead to a refusal, reluctance, or inability of other employees to work with the employee involved.

Therefore, the city wishes to notify all employees that the City will evaluate a number of criteria in determining whether to discharge or discipline an employee for off-duty conduct that is inappropriate. These include but are not limited to: (1) injury to the City’s business (including actual or potential loss and/or injury to the City's reputation), (2) Inability to report for work, (3) unsuitability for continued employment, and (4) objectionability or danger to other employees.

Concealed Weapons

The Ohio Concealed Carry Law specifically prohibits concealed weapons inside government buildings; thus, the following rule applies to all public buildings:

> "Unless otherwise authorized by law, pursuant to the Ohio Revised Code, no person shall knowingly possess, have under the person's control, convey, or attempt to convey a dangerous weapon or dangerous ordnance onto these premises."

City employees, except authorized law enforcement officers, are not permitted to carry weapons or dangerous ordnance in City buildings or in City vehicles. However, employees with a valid concealed carry license or those classified as a "qualifying adult" under R.C. 2923.111 are permitted to lawfully transport and store their firearm and ammunition in their privately owned motor vehicle, even when the vehicle is parked on the employer's property. The firearm and all ammunition must remain inside the employees privately owned motor vehicle while the employee is physically present inside the motor vehicle, or it is locked in the trunk, glove box, or other enclosed compartment or container in the employee's privately owned motor vehicle when the employee exits the vehicle. Proper storage of a firearm in a personal vehicle, as defined in this paragraph, shall not constitute a violation of policy 1-35, Workplace Violence and Workplace Weapons Policy.

Use of Telephone and Computers and Personal Mail

Personal use of telephones, including cell phones, as well as computers, including email and internet is discouraged except in the event of an emergency. Excessive use of telephones, computers, internet, and email (whether personal email or City email) for personal reasons may result in disciplinary action, up to and including termination.

Employees shall not use the address of the Municipal Building or other City-owned facility for receipt of personal mail. Use of the City's address, stationary or other documents with the name, address, or other identifying information for personal is prohibited and shall result in disciplinary action, up to and including termination.

Employees are prohibited from using a cell phone, whether a personal cell phone or a city issued cell phone, while driving a city-owned vehicle, unless using an approved hands-free device. Use of a City-issued cell phone for personal business is prohibited.

Use of personal cell phones is strictly prohibited during certain Public Works and Public Safety Department activities, including Fire/EMS runs, Police runs, emergency vehicle operations, inspection, tours, and training classes.

Media, including social media and Community Relations

All employees are subject to the rules and regulations in the City's Media and Community Relations Policy. For full details, please refer to the City policy titled 1-18 Media and Community Relations.

Disciplinary Action

From time to time, an employee may behave in a manner inconsistent with City policies, procedures, regulations, or expectations. In these circumstances, disciplinary action may be appropriate. The City of Monroe generally uses a progressive disciplinary plan. However, corrective action is determined on a case-by-case basis after considering the facts of the incident, the disciplinary history of the employee and the seriousness of the infraction. It is very important that employees are familiar with this Employee Handbook and the applicable City policies. If you have any questions on those policies, contact Human Resources. For more specific information on the City's disciplinary procedures, please refer to the policy titled 1-7 Corrective and Disciplinary Actions Policy.

Non-Disciplinary Separation

The City has a full policy governing non-disciplinary separation such as layoff/reduction in force, voluntary resignation, retirement, disability/medical separation, etc. Please refer to the policy titled 1-21 Non-Disciplinary Separation for full information.

Exit Interview

Upon resignation, or otherwise voluntarily terminated employment, an employee is requested to complete an exit interview questionnaire, and to personally discuss the questionnaire with the Human Resources Manager or designee.

The exit interview is an opportunity for the employee to offer constructive criticism and insights to the HR Manager regarding the operation of the various offices, departments, and divisions.

Handbook Effective Date: 01/01/2023

Acknowledgement of Receipt and Understanding of the City of Monroe Employee Handbook

Please read the following statements and sign below.

All employees will be provided a copy of this handbook whether in writing or electronically. It is required that all employees take time to go over this document and make sure they are aware of its contents and how it applies.

Employees should keep this handbook at work where they can refer to it as the need may arise. From time to time this handbook may be updated. When updates occur, all employees will receive the updated document.

I hereby acknowledge receipt of the City of Monroe Employee Handbook, which describes important information about employment with the City of Monroe. I understand that I should consult the Department Head or Human Resources Department if I have questions.

I understand that neither this handbook nor any other City policy, practice or procedure is intended to provide any contractual obligations related to continued employment, compensation, or employment contract. I understand that the policies and benefits described in this manual are subject to change at the sole discretion of City at any time. I further understand that the city may revise, modify, or eliminate any of the matters set forth in this handbook, with or without notice.

I understand that, should the content of the handbook be changed in any way, the City may require an additional signature from me to indicate that I am aware of and understand any new policies.

I understand that the handbook cannot supersede a collective bargaining agreement entered into between the city and a recognized bargaining unit. I also understand that the provisions agreed to in a collective bargaining agreement only apply to members of the bargaining unit.

I further acknowledge that I have read, understand, and agree to abide by the terms in this handbook.

____
Employee Signature

____
Employee Name (print)

____
Date

City of Monroe, Ohio

1-16 Job Classifications & Employee Status

Policy:

In accordance with federal law and the rules of the Monroe Personnel Board, the City categorizes its jobs using the following definitions:

Fair Labor Standards Act (FLSA) Classifications

Employees whose jobs are governed by the FLSA are either "exempt" or "nonexempt."

Exempt: An exempt job, as stipulated in the FLSA, is exempt from the provisions of that law which requires the payment of premium pay for hours worked in excess of forty (40) per week. Generally, the term "exempt" refers to set position exempt from overtime pay. These positions are paid on a salaried basis.

Non-Exempt: Under the FLSA, employees in a non-exempt job must be paid an overtime premium rate for hours worked in excess of forty (40) per week. Because of their varying work schedule, law enforcement and firefighters have different hourly limitations; however, their jobs are still considered non-exempt. Generally, the term "non-exempt" refers to positions paid on an hourly basis.

Job Classification

Classified: Jobs in the Classified service of the City are those which are covered by the rules of the Monroe Personnel Board. These positions require a competitive examination to determine the fitness of applicants. Appointments to all position in the classified service shall be in accordance with the Personnel Board Rules and Regulations.

Unclassified: Jobs in the "unclassified" service are those excluded from the rules of the Personnel Board. A competitive examination is not required for an applicant to receive appointment to that vacant position. Many of these positions are documented in the City Charter and/or City ordinance. Unclassified employees are considered at-will-employees, meaning that either the city or the employee may terminate the employment relationship at any time, for any reason, with or without cause.

Employee Status Definitions

All jobs in the City of Monroe will be classified per the rules of the FLSA and will be listed as classified of unclassified. In addition, all employees shall be categorized as one of the following:

1. *Full-time employee* means an employee who works forty (40) hours, or more, per week on a regularly scheduled basis or the standard full-time workweek as designated by the Appointing Authority.

2. *Part-time employee* means an employee who works less than forty (40) hours per week or less than full-time as designated by the Appointing Authority, but on a regularly scheduled basis.

3. *Temporary employee* means an employee who works in a position that has a specified duration of time.

4. *Probationary employee* means a classified employee serving the first 12 months of his/her appointment, promotion, re-employment, or reinstatement to any non-temporary position. An employee's probationary period may be extended for a reasonable amount of time if it is determined that an extended period of observation and evaluation would be in the best interest of the city. In addition, an employee missing work for more than 15 days, whether in one lump sum or accumulated over time, may have their probationary period extended by the number of days missed. During the probationary period, classified employees are considered at-will employees, meaning that either the city or the employee may terminate the employment relationship at any time, for any reason, with or without cause. Upon completion of the probationary period, a classified employee can only be terminated for cause.

5. *Seasonal employee* means an employee who works on the academic program year, or who works on a recurring, but temporary basis annually.

6. *Student employee* means a person employed to work in a non-professional position requiring little or no experience. The person must be a student at an educational institution; however, their assigned position need not be directly related to the content or level of the person's education.

7. *Provisional employee* means an employee who has temporarily filled a classified position because the Personnel Board cannot certify a list of persons eligible for appointment from a competitive examination.

8. *Interim employee* means an employee hired to fill a vacancy in a classified position created by the long-term absence of a regular employee for the period of the absence or until an examination can be held. Interim appointees will be notified that their appointment shall cease upon the return of the regular employee for whom the interim employee is working, or the position is filled through the examination process.

9. *Executive level* means an employee holding the position of Assistant City Manager, Finance Director, Public Works Director, Fire Chief, Police Chief or Development Director.

The job description is the foundation document for the City's Job Classification system. The job description indicates whether the job is exempt or not, whether the job is classified or not; the position title; a description of duties, responsibilities, requirement, qualifications, and the essential functions of the position. Position descriptions are critical to the mission of the city because they form the basis for performance appraisals of each employee. The job description defines what an employee is responsible for, and the performance appraisal describes how well the employee fulfills those responsibilities.

A copy of all job description is available from the Human Resources Department.

Most of the non-exempt Classified positions are covered by a collective bargaining agreement with one of the labor unions that represent City employees. Those unions and the employees they represent are as follows:

<u>Ohio Patrolmen's Benevolent Association (OPBA):</u> Represents Patrol Officer, Police Sergeants, and Police Lieutenants.

International Association of Firefighters Local #3824 (IAFF): Represents Firefighters/Paramedics, Fire Lieutenants, EMS Coordinator and Battalion Chiefs.

International Brotherhood of Teamsters: Represents Operator/Laborers and Crew Leaders in the Public Works Department.

Review & Questions

Questions regarding this policy should be addressed to the Human Resources Department.

Policy Issued on 01/01/2023

City of Monroe, Ohio

1-17 Leave of Absence Procedure

Procedure Covering the Following:

- **Leave of Absence Without Pay**
- **Leave of Absence for Employees Not Eligible for FMLA Leave**
- **Ohio Military Family Leave Act**
- **Leave of Absence for Employees Called into Military Service**
- **Paid Military Leave for Permanent Public Employees**
- **General Leave of Absence Provisions**

Leave of Absence Without Pay

After all available leave has been exhausted, and upon written application to the City Manager, leaves of absence or renewals thereof without pay may be granted by the City, at its discretion. The written request must include the reason for the leave, and the expected start and end dates. If the leave is health-related, the employee must include a statement from a physician attesting to the need for leave.

Approved leave without pay, whether personal or medical, means that time previously worked for the city (prior to leave without pay beginning) is not lost in computation of length of service and the benefits dependent thereon.

Employees are required to pay all applicable insurance premiums while on leave without pay. Failure to pay the applicable premiums may result in termination of coverage.

The appropriate bargaining unit may establish other rules relative to Leave Without Pay. Please refer to your labor contract for additional details.

Leave of Absence for Employees Not Eligible for FMLA Leave

The City of Monroe will consider an employee’s request for medical or caregiver/parental leave of absence, where the employee does not qualify for protection under the Family and Medical Leave Act (FMLA).

Eligible employees may request non-FMLA leave if:

- They do not meet the FMLA eligibility requirements due to years of service, number of hours worked in the preceding 12 months, or they have exhausted their twelve-week FMLA entitlement, and

- The leave requested is due to personal medical or family medical, caregiver, or parental needs.

Leave of absence for family medical, caregiver or parental needs shall only cover an employee’s spouse, child, or parent (not parent-in-law).

To receive approval, the employee shall submit all required documentation that supports the need for the leave. The city may refer an employee to a healthcare provider of its choice to obtain information concerning a period of absence. If granted, the initial leave of absence, which, under certain extenuating circumstances may be requested verbally but then must be reduced to writing. The duration of the leave of absence and any renewals shall be specifically stated in the request and in the granting of the leave. When the leave is foreseeable, employees are required to request the leave at least 30 days in advance.

An approved leave of absence due to a personal medical or family medical, caregiver or parental needs may be granted for a total continuous period or periods of up to 12 workweeks in a rolling 12-month period measured forward from the first date of absence for the applicable leave. Unless otherwise prohibited by law, failure of an employee to return to work at the conclusion of the leave of absence will result in termination of employment. If the leave was for an employee's own health condition, the employee will be required to provide a fitness for duty certification confirming that the employee is able to return to work and perform the essential functions of the job, with or without a reasonable accommodation or only can return to work with certain suggested job limitations and/or restrictions.

All requests shall be submitted to the Human Resources Department. Requests will be reviewed on an individual basis, in consideration of job requirements, departmental needs and resources. Requests for such leave does not guarantee that it will be approved.

If the leave will be unpaid, the Human Resources Department will forward the request to the City Manager for approval. Employees are required to pay all applicable insurance premiums while on leave without pay. Failure to pay the applicable premiums may result in termination of coverage.

Ohio Military Family Leave Act

The Ohio Military Family Leave Act provides two weeks of unpaid leave for an employee who is the spouse, parent, or a person who has or had custody of a member of the uniformed services when that member is deployed or injured. Under the Act, employees may take leave up to 10 days or 80 hours (whichever is less) once per calendar year. To do so, the employee must satisfy the following conditions:

1. **Length of Employment:** the employee must be employed by the employer at least 12 consecutive months and for at least 1, 250 hours in the 12 months immediately preceding commencement of the leave.
2. **Family Relationship:** The employee must be the parent, spouse, or a person who has or had legal custody of a person who is a member of the uniformed services when that member is called for active duty longer than 30 days or is injured while serving on active duty.
3. **Notice:** The employee must provide 14 days' notice of intended leave for active-duty deployment or two days' notice of intended leave for injuries. No notice is required for leave taken because of critical or life-threatening injuries.
4. **Time Frame:** Leave must be taken on more than two weeks prior to or one week after the date of deployment.
5. **Exhaustion of Other Leave:** The employee must exhaust all available forms of leave, except sick leave or disability leave.

Eligible employees will be required to provide certification from the appropriate military authority to support the leave request. Eligible employees will continue to receive applicable benefits (other than salary or wages) during the leave. While on leave, the employee will be required to pay any applicable insurance premiums. Failure to pay the applicable premiums may result in termination of coverage.

After the leave, the eligible employee will be restored to his/her position or one with equivalent seniority, benefits, pay and other terms and conditions. Eligible employees may utilize the Ohio Military Family Leave Act without interference or fear of retaliation.

Leave of Absence for Employees Called into Military Service

The City will grant employees called into military service an unpaid leave of absence and reemployment rights as provided by the laws of the United States and the State of Ohio, including but not limited to the Uniformed Services Employment and Reemployment Rights Act of 1994, as amended. Employees may use accrued paid time off during a military leave of absence but are not required to do so. The city will require the employee to provide satisfactory evidence of his or her actual performance of military service.

Ohio Revised Code 5923.05
Paid Military Leave for Permanent Public Employees

(A)(1) Permanent public employees who are members of the Ohio organized militia or members of other reserve components of the armed forces of the United States, including the Ohio national guard, are entitled to a leave of absence from their respective positions without loss of pay for the time they are performing service in the uniformed services, for periods of up to one month, for each federal fiscal year in which they are performing service in the uniformed services.

(2) As used in this section:

(a) "Federal fiscal year" means the year beginning on the first day of October and ending on the thirtieth day of September.

(b) "Month" means twenty-two eight-hour workdays or one hundred seventy-six hours (176 hours), or for a public safety employee, seventeen twenty-four-hour days or four hundred eight hours (408 hours), within one federal fiscal year.

(c) "Permanent public employee" means any person holding a position in public employment that requires working a regular schedule of twenty-six consecutive biweekly pay periods, or any other regular schedule of comparable consecutive pay periods, which is not limited to a specific season or duration. "Permanent public employee" does not include student help; intermittent, seasonal, or external interim employees; or individuals covered by personal services contracts.

(d) "State agency" means any department, bureau, board, commission, office, or other organized body established by the constitution or laws of this state for the exercise of any function of state government, the general assembly, all legislative agencies, the supreme court, the court of claims, and the state-supported institutions of higher education.

(e) "Service in the uniformed services" means the performance of duty, on a voluntary or involuntary basis, in a uniformed service, under competent authority, and includes active duty, active duty for training, initial active duty for training, inactive duty for training, full-time national guard duty, and performance of duty or training by a member of the Ohio organized militia pursuant to Chapter 5923. of the Revised Code. "Service in the uniformed services" includes also the period of time for which a person is absent from a position of public or private employment for the purpose of an examination to determine the fitness of the person to perform any duty described in this division.

(f) "Uniformed services" means the armed forces, the Ohio organized militia when engaged in active duty for training, inactive duty training, or full-time national guard duty, the commissioned corps of the public health service, and any other category of persons designated by the president of the United States in time of war or emergency.

(g) "Public safety employee" means a permanent public employee who is employed as a fire fighter or emergency medical technician.

Please refer to section 5923.05 of the Ohio Revised Code for additional guidelines. Eligible employees will be required to provide certification from the appropriate military authority to support the leave request. Eligible employees will continue to receive applicable benefits during the leave.

General Leave of Absence Provisions

- Employees are required to exhaust all available leave before being granted a leave of absence without pay whether for a personal reason or medical issue/condition.

- Employees on approved leave of absence without pay, whether personal or medical, will not be eligible for holiday pay for any holiday falling within the unpaid leave period. Employees on an approved leave of absence will receive holiday pay for any holiday falling within any leave that is covered by any applicable paid time off.

- Time spent on a personal leave of absence without pay will not be credited toward the calculation of any applicable paid time off, therefore, an employee on a personal leave of absence without pay (non-medical leave) will not accrue or be credited with any paid time off during the period of absence. Upon return to work or at the time of the employee's anniversary date of hire, the employee will receive a prorated amount of paid time off.

- Time spent on a medical leave of absence without pay will be credited toward the calculation of any applicable paid time off, therefore, an employee on a medical leave of absence without pay will accrue or be credited with any applicable paid time off as if the employee were in paid status.

- Unless otherwise prohibited by law, there shall be no obligation on the City's part to provide work for an employee prior to the expiration of that employee's leave of absence.

- Unless otherwise prohibited by law, failure of an employee to return to work at the conclusion of the leave of absence will result in termination of employment.

- Misrepresentation or omission of facts to obtain a leave of absence or to secure an extension of a leave of absence will result in termination of employment.

- Unless specifically authorized in writing by the City or with respect to military duties performed pursuant to a military leave of absence, a leave of absence will not be granted to engage in employment elsewhere, or to perform services for him or herself or another person or entity. Any employee who engages in employment, including self-employment or performs services elsewhere while on a leave of absence will be deemed to have voluntary quit his/her employment with the City of Monroe.

Review & Questions

Questions regarding this procedure should be addressed to the Human Resources Department.

Procedures Issued on 01/01/2023

RESOLUTION NO. 49-2022

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A JOINT ECONOMIC DEVELOPMENT DISTRICT AGREEMENT BY AND BETWEEN THE CITY OF MONROE AND THE TOWNSHIP OF TURTLECREEK.

WHEREAS, The City of Monroe and the Township of Turtlecreek intend to enter into a Contract to create and provide for the operation of the Turtlecreek -Monroe 2022 Joint Economic Development District (the "District") in accordance with Section 715.72 of the Ohio Revised Code for their mutual benefit and for the benefit of their residents and of the State of Ohio (the "State").

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

<u>SECTION 1</u>: The City Manager is hereby authorized to enter into an agreement by and between the City of Monroe and the Township of Turtlecreek for the creation of the Turtlecreek-Monroe 2022 Joint Economic Development District substantially similar to the terms and conditions set forth on Exhibit "1" attached hereto and made a part hereof.

<u>SECTION 2</u>: This measure shall take effect and be in full force from and after the earliest period allowed by law.

PASSED:______________________

ATTEST: APPROVED:

_______________________________ _______________________________

Clerk of Council Mayor

Exhibit "1" of Res No. 49-2022

TURTLECREEK - MONROE 2022 JOINT ECONOMIC DEVELOPMENT DISTRICT

JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

Dated as of
_____________ __, 2022

TURTLECREEK - MONROE 2022 JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

This Turtlecreek-Monroe 2022 Joint Economic Development District Contract (the "Contract") is made and entered into as of ________________, 2022, by and among the Township of Turtlecreek located in the County of Warren, Ohio (the "Township"), and the City of Monroe located in the Counties of Warren and Butler, Ohio ("City") in accordance with the terms and provisions set forth herein.

RECITALS

A. The Township and the City intend to enter into this Contract to create and provide for the operation of the Turtlecreek -Monroe 2022 Joint Economic Development District (the "District") in accordance with Section 715.72 of the Ohio Revised Code for their mutual benefit and for the benefit of their residents and of the State of Ohio (the "State").

B. The legislative authorities of the Township and the City have each authorized and directed the Township and the City, respectively, to make and enter into this Contract by and through their respective officers in accordance with Ordinance No. ________, passed by the Monroe City Council on ____________, 2022, and Resolution No. ______, adopted by the Turtlecreek Township Board of Township Trustees on ____________, 2022.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth in this Contract, the Township and the City agree and bind themselves, their agents, employees and successors, as follows:

Section 1. <u>Creation of District: Name</u>. The Township and the City, by their combined action evidenced by the signing of this Contract, hereby create a joint economic development district in accordance with the terms and conditions of this Contract. The joint economic development district created by and pursuant to this Contract shall be known as the "Turtlecreek-Monroe Joint Economic Development District."

Section 2. <u>Contracting Parties</u>. The "Contracting Parties" to this Contract are the Township of Turtlecreek, a township existing and operating under the laws of the State, and the City of Monroe a municipal corporation existing and operating under laws of the State, and their respective successors, in all or in part. Each party hereby acknowledges that it is entering into this contract freely and without duress or coercion.

Section 3. <u>Purpose</u>. The Township and the City intend that the creation and operation of the District shall, and it is the purpose of the District, to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State, the County of Warren (the "County"), the Township, the City and the District.

Section 4. <u>Territory of the District</u>. The territorial boundaries of the District are described in Exhibit A attached to and made part of this Contract. This Contract incorporates and includes all exhibits attached hereto. The territory of the District is located entirely within the boundaries of the contracting parties and the County and does not include any "parcel of land" (as defined in Section 715.72(E)(1)(c) of the Ohio Revised Code) that is owned in fee by or is leased to a municipal corporation or township, except land owned by a Contracting Party. No electors, except those residing in a mixed-use development, reside within the area or areas comprising the District and no part of the area or areas comprising the District is zoned for residential use. Furthermore, the District is zoned Mixed-Use Center, as defined in Section 2.407.2 of the Warren County Rural Zoning Code, with an Interstate Highway Overlay as described in Section 2.504.1 of the Warren County Rural Zoning Code, which is appropriate zoning to carry out the functions of this Contract and to promote economic development.

Section 5. Addition and Removal of Areas from District. The Contracting Parties may amend this Contract from time to time to add to the District any area that was not originally included in the District when this Contract became effective, in accordance with Section 715.72(L) of the Ohio Revised Code. The Contract may be so amended by amending Exhibit A or by adding one or more exhibits to the Contract. Each of the Contracting Parties agrees to cooperate with the other to amend this Contract to add other areas to the District (or to create other joint economic development districts for such areas) in the future.

The Contracting Parties may also amend this Contract from time to time to remove an area from the District in accordance with the procedure set forth in Section 12 of this Contract.

Section 6. Term. This Contract shall take effect after approval of this contract by each of the Township and the City, and no sooner than the expiration of the 30 day referendum period for the Township's resolution approving this Contract, whichever is later. The initial term of this Contract shall terminate 99 years from the date on which this Contract takes effect, unless otherwise terminated prior to that date as provided herein.

This Contract shall automatically extend for four successive 10-year renewal terms. On or before one year prior to the expiration of the term of this Contract or any extension thereof, the Contracting Parties shall determine whether to terminate the Contract. If the Contracting Parties mutually agree to terminate the Contract, they shall enter into an agreement to terminate the Contract on or before 180 days prior to the expiration of the Term of this Contract or any extension thereof. If the Contracting Parties take no action, then this Contract shall automatically extend for an additional 10-year term unless the Contracting Parties fail to renew this Contract or terminate this Contract, in accordance with this Section 6.

This Contract may be terminated at any time by mutual consent of the Township and the City as authorized by their respective legislative authorities as provided herein. In order for such termination to be effective, the legislative actions of the Contracting Parties that terminate this Contract must occur and be effective within a period of 90 days of each other.

The provision herein for the initial term and any extension of this Contract recognizes that the accrual of benefits to the parties from this Contract may take decades.

In the process of termination of this Contract but prior to final termination, any real or personal property, assets or funds of the District and any obligations, debts or liabilities of the District shall be distributed among the City and Township based on the Distributable Revenue percentages set forth below, provided that, prior to incurring any obligation, debt or liability exceeding $2,500, the Board shall have obtained the approval of the Township. Before any such distribution, the District shall first use any such property, assets or funds to pay, reduce or settle any obligations, debts or liabilities of the District in accordance with the terms under which such obligations, debts or liabilities were originally incurred. Obligations of the District include, but are not limited to, obligations of the District to one or more of the Contracting Parties under this Contract or separate agreements for the provision of money, services, facilities, capital improvements or other contributions to the District or otherwise. To the extent permitted by law, obligations of the District to a Contracting Party shall take precedence over other obligations, debts or liabilities of the District.

Pursuant to Section 715.72(G) of the Ohio Revised Code, this Contract shall continue in existence throughout its term and shall be binding on the Contracting Parties and on any entities succeeding the Contracting Parties, whether by annexation, merger or otherwise. Any portion of the territory of the District (not now in a municipal corporation) that is included within a municipal corporation by annexation, merger or otherwise, after the date of this Contract, shall continue to be a part of the District subject to the terms of this Contract and to the income tax provided for in Section 10 hereof.

Section 7. Contributions to the District. In accordance with Section 715.72(F) of the Ohio Revised Code, the Township and the City each agree to provide services and improvements to the District to facilitate economic development in the District. The Township and the City may provide secretarial services and other staffing as each Contracting Party, in its sole discretion, determines, at no cost to the District. In addition, the Board may contract for such services with any and all of the Contracting Parties on such terms as the Board and the respective Contracting Parties may agree. The Contracting Parties may, but are not required to, make financial contributions to the District.

In addition to the foregoing, the following services and improvements shall be provided by the Contracting Parties as described as follows:

(a) The City shall provide economic development services to the JEDD through its economic development staff.

(b) The City shall provide traffic management services to the JEDD through its Public Works Department to allow for efficient and safe flow of vehicular and pedestrian traffic to, from, and within the JEDD.

(c) The Township shall provide way finding signage within and/or adjacent to the District.

(d) In compliance with applicable law, the Township and the City may each agree to provide public infrastructure improvements for the benefit of the District.

(e) The Township shall be responsible for the acceptance, dedication, and maintenance of all existing or future township roads located within the territory in the District within and adjacent to JEDD boundaries. The Township shall have no responsibility for maintenance of state, county or city roads located within the District.

(f) Police, Fire and Emergency Medical services shall be provided to the territory in the District in the same manner as provided in the rest of the unincorporated areas of the Township in accordance with the existing mutual aid agreements between the City and the Township and other local political subdivisions, as the same may be amended from time to time. The Township shall have the right to issue and reissue levies in all areas of the Township, including the territory in the District, for the provision of such services.

(g) Except as to the income tax to be levied in the District, the Township shall retain all of its interest in all other tax revenues generated in the territory in the District, including but not limited to, real estate, personal property, and services levies.

(h) If a publicly available duct bank or other conduit for broadband infrastructure is constructed within the JEDD boundaries, the Parties agree that all providers of broadband or similar service will be required to use such publicly available duct bank or conduit facility.

Section 8. Board of Directors. There are no businesses located within or persons working within the area to be included in the District, therefore, the Board of Directors shall be established in accordance with Section 715.72(P)(1) of the Ohio Revised Code. The Board of Directors shall be composed of three people and appointed as follows: one member appointed by Township and serving per Section 715.72(P)(2)(b) of the Ohio Revised Code; one member appointed by the City and serving per Section 715.72(P)(2)(a) of the Ohio Revised Code and one member selected by the Township appointed member and the City appointed member to serve as Chairperson per Section 715.72(P)(2)(c) of the Ohio Revised Code.

The Board members shall serve terms in accordance with Section 715.78(A)(2) of the Ohio Revised Code which provides in pertinent part,

> The members of the board shall be appointed as provided in the district contract. Of the members initially appointed to the board, the member described in division (P)(2)(a) of this section shall serve a term of one year; the member described in division (P)(2)(b) of this section shall serve a term of two years; and the member described in division (A)(2)(c) of this section shall serve a term of three years. Thereafter, terms for each member shall be four years, each term ending on the same day of the same month of the year as did the term it succeeds. A member may be reappointed to the board, but no member shall serve more than two consecutive terms on the board.

All subsequent appointments to the Board shall be made by the same appointing authority (i.e., the City or the Township) as made the original appointment.

The members of the Board shall serve without compensation as such members. Necessary and authorized expenses incurred by members on behalf of the District shall be reimbursed from District funds in accordance with procedure established by the Board. Each member shall attend all meetings unless excused by action of the other members. A member who is absent without being excused from three consecutive meetings shall be deemed to have resigned as a member of the Board. In the event of the death, disqualification, removal or resignation of any member of the

Board, a new member shall be appointed in the same manner as set forth above to serve as successor for the unexpired term of such member.

A member of the Board may be removed by the appointing party for "cause," which shall mean: willfully failing to perform a duty expressly imposed by this Contract or by law with respect to his or her office; or willfully performing any act forbidden by law with respect to his or her office; or failing to achieve the faithful, efficient and intelligent administration of his or her duties of office as required by this Contract or by law; or engaging in conduct unbecoming to such office. Removal shall be effective upon receipt of written notice of removal and the reasons therefore by the Board member being removed.

The Chairperson of the Board shall be the Board member as provided in Section 715.72(P)(2)(c) of the Ohio Revised Code. The Board shall elect the following officers (who along with the Chairperson shall constitute the Officers of the Board) from among its members: a Vice Chairperson, a Secretary and a Treasurer. The Officers (except the Chairperson) shall be elected at the first meeting of the Board and thereafter every year for a one-year term and shall serve until their respective successors take office. The Board shall establish a procedure for conducting those elections. The Officers shall perform such duties as provided herein and such additional duties as may be provided from time to time by the Board.

Section 9. <u>Powers, Duties, Functions</u>. The Board shall meet at least once each calendar year on a date determined by the Board, provided that the first meeting of the Board shall be within 30 days after this Contract becomes effective, on a date agreed to by the Contracting Parties. The Board shall adopt procedures for holding and conducting regular and special meetings. The Board shall establish a mailing address and shall hold its meetings at the Township Administration Building unless otherwise determined by the Board from time to time.

For the purpose of conducting a Board meeting, the attendance of at least two members shall be required and shall constitute a quorum. The Board shall act through resolutions or motions adopted by the Board and shall maintain minutes reflecting its decisions. A resolution or motion must receive the affirmative vote of at least two members of the Board to be adopted. A resolution or motion adopted by the Board shall be immediately effective unless otherwise provided in that resolution or by Section 715.72 of the Ohio Revised Code.

The Board shall adopt Bylaws for the regulation of the affairs of the Board and the conduct of the business of the Board consistent with this Contract. The Bylaws shall be in the form as attached as Exhibit B hereto. The Bylaws may be amended or supplemented from time to time by the Board.

The Chairperson shall preside over and conduct the meetings of the Board in accordance with its Bylaws or other procedures adopted by the Board. The Chairperson may call special meetings of the Board by giving notice of such meeting, as provided in the Bylaws, to each member delivered to his or her residence or place of business. Any two members of the Board may also call a special meeting by providing the same notice.

The Vice Chairperson shall act as Chairperson in the temporary absence, incapacity, resignation or removal of the Chairperson.

The Secretary/Treasurer shall be the records officer of the Board and shall be the fiscal officer of the Board and shall have those duties as set forth in the Bylaws.

The Bylaws shall designate those Officers who may sign documents on behalf of the Board and those Officers who are required to obtain a fiduciary bond in connection with their duties to the District.

The Board shall adopt an annual budget for the District. The fiscal year of the District shall be the same as the fiscal year of the Township. The budget shall estimate the revenues of the District and expenses of the District. The Board shall provide a copy of the annual budget to the Contracting Parties promptly after its adoption. The Board shall establish an appropriations procedure to provide for payment of the expenses of the District and the distribution of income tax revenues pursuant to and consistent with this Contract. The Board shall establish and maintain such funds or accounts as it deems necessary, either of its own, or in conjunction with or through the Contracting Parties.

The Board is authorized to take such necessary and appropriate actions, or establish such programs, to facilitate economic development in the District in accordance with the purposes of this Contract and the funds appropriated or available for such actions or programs.

This Contract grants the Board the power and authority to adopt a resolution to levy an income tax within the District in accordance with Section 715.72(F)(5)(a) of the Ohio Revised Code and Section 10 hereof.

The Board is authorized to do all acts and things necessary or convenient to carry out the powers granted in this Contract. However the Board does not have the authority to borrow money or to issue notes or bonds, or to assign, pledge, hypothecate, or encumber tax revenue. If the Board's authority is unclear or if the Board desires to expand authority, the Board may request clarification of authority or additional authority from the Contracting Parties. The Board may not incur any obligation, debt or liability exceeding $2,500 without the affirmative vote of the member appointed by the township, and serving on the Board per Section 715.72(P)(2)(b) of the Ohio Revised Code.

The Board shall purchase liability insurance protecting the District, its Board or Officers against any liability and/or purchase any necessary bonds to insure any Officer.

In accordance with Section 715.72(T) of the Ohio Revised Code, but only at the request and approval of the Township, the City may exercise all of the powers of a municipal corporation, and may perform all of the functions and duties of a municipal corporation, within the District, including but not limited to, those powers, functions and duties set forth elsewhere in this Contract, as well as such others that are determined by the Township to be necessary to carry out the purposes of this Contract, all of which such exercise and performance shall be deemed to be pursuant to and consistent with this Contract.

The Contracting Parties agree that the Township shall have the right, in its sole and absolute discretion, to grant real property tax exemptions, pursuant to Sections 5709.73 et seq. of the Ohio Revised Code (Tax Increment Exemptions), within the District for any purpose permitted by said statutes. Furthermore, the Contracting Parties agree that the Township shall have the right, in its sole and absolute discretion, to grant all other incentive and real property tax exemptions within the District as otherwise permitted under the Ohio Revised Code, including requesting Enterprise Zone exemptions pursuant to Section 5709.63 of the Ohio Revised Code, or Community Reinvestment Area exemptions pursuant to Section 3735.67, be granted by the County. The City consents to the use of these incentives and exemptions by the Township or the County at the Township's request and agree that no further consent is required from the City.

Section 10. Income Tax. The Board, at its first meeting, shall adopt a resolution to levy an income tax in the District at a rate of two percent (2%) in accordance with Section 715.72(F)(5) of the Ohio Revised Code. Pursuant to Section 715.72(F)(5) of the Ohio Revised Code this income tax shall be levied upon: A) income earned by persons employed or residing within the District to be collected via payroll withholding; and B) net profits from business operations within the District. This income tax shall go into effect and collection shall commence within 60 days of the adoption of that resolution.

The levy of income tax is necessary to effectuate the purpose of this Contract and once levied any disruption of the distribution of the tax would prevent the parties from fulfilling their obligations under this Contract and may cause financial hardship. Therefore, once the income tax is levied, the Board of Directors is not authorized to cease the levy of the income tax unless authorized by amendment of this Contract.

The City shall administer, collect and enforce the income tax on behalf of the District consistent with the terms of this Agreement as set forth below. The Board, at its first meeting, shall adopt a resolution or motion establishing and enacting an income tax consistent with the terms set forth herein.

(a) The City's Director of Finance shall serve as the Administrator of the income tax derived from the District and shall be responsible for the receipt, safekeeping, accounting, and investment of income tax revenues pending disbursement. All receipts shall be deposited to a separate District account which shall not be mingled with revenue from other sources. Earnings on the District account and investments related thereto shall be added to the account. The Administrator has authority to grant refunds and compromise claims for tax, penalties, and interest. The Administrator has authority to commence legal proceedings pertaining to delinquent tax collection and enforcement, and declaratory judgment regarding disputed interpretation and applicability of the income tax imposed hereunder. The Administrator is authorized to investigate and audit taxpayer returns and to issue subpoenas in furtherance of duties. The Administrator is designated to be an interested party and is authorized to commence and defend legal proceedings in the name of the District in any way pertaining to the income taxation within the District.

(b) The Administrator shall report directly to the Board and Contracting Parties regarding receipt and distribution of income tax revenue. The Administrator shall furthermore report quarterly regarding District operating income and expenses for the preceding quarter and shall provide short term and long range projections concerning anticipated income and expenses associated with District operations. If requested the Administrator shall provide monthly reports to the Contracting Parties regarding all revenue generated within the District.

(c) Pursuant to Section 715.72(F)(5)(d) of the Ohio Revised Code, the Board on behalf of the Contracting Parties shall annually set aside the amount of the annual income tax revenues equal to District Administration Costs, as set forth in Section 10(d) herein for long-term maintenance of the District. Quarterly, the Administrator shall pay from the gross income tax revenue, prior to any distributions made pursuant to Section 10(f), such amounts as are necessary to pay any refunds due and owing for the immediately preceding quarter (the "Refund Amount"). In the event current income tax revenue for the applicable quarter is insufficient to pay such refunds, the Administrator may invoice the Contracting Parties according to their distributable revenue percentage set forth herein to satisfy the deficiency. Invoices for deficiency are due and payable within thirty (30) days from invoice.

(d) On or before the last day of each month, the Board on behalf of the Contracting Parties shall report to the Contracting Parties any outstanding amounts due and payable for costs of administration of the District ("District Administration Costs"), provided that if a cost exceeds $5,000, the cost must be subject to a formal budgeting and approval process by the Board before it is reported to the Contracting Parties. Upon written approval of each Contracting Party, and prior to any distributions made pursuant to Section 10(f), the Administrator shall pay to, or at the direction of, the Board, an amount sufficient to pay such District Administration Costs.

(e) In consideration of its services pertaining to income tax administration, collection, and enforcement, the City shall receive annually a service fee equal to a percentage of gross income tax revenues collected for that period (the "City Administration Percentage"). The City Administration Percentage shall equal 3.5%. The service fee may be applied to administrative costs at the City's discretion, but shall also be applied specifically to costs of collection, enforcement, and litigation including for example, attorney fees, court costs, expert fees, court reporter fees, and so forth. If a cost related to collection or enforcement is in excess of 50% of the amount of the City's annual Administration Percentage, or 1.75% of the gross income tax revenues collected, in the most recent calendar year, then such cost shall be an Extraordinary Collection Expense and shall be paid from gross income tax revenue not from the City Administration Percentage, upon approval of the Board. "Distributable Revenue" shall be annual gross income tax revenue minus the sum of (i) the City Administration Percentage, (ii) the Refund Amount, (iii) the District Administration Costs, and (iv) any Extraordinary Collection Expenses.

Upon payment of the City Administration Percentage to the City, the City shall calculate its City Administration Percentage against gross income tax revenues collected for that period, providing a written statement of such calculation to the Township.

(f) During the term of the Contract, quarterly, on or before the 20th day of the months of January, April, July, and October, Distributable Revenue from the prior quarter shall be paid to the Contracting Parties as follows: 23% to the City, and 77% to the Township. Upon payment of Distributable Revenue to the Contracting Parties, the City shall calculate its percentage of Distributable Revenue, providing a written statement of such calculation to the Township.

(g) The income tax revenues are to be used by the District, the Township and the City to encourage and support the operations of the District or in the Township or in the City, including, but not limited to general governmental services, maintaining and improving the infrastructure facilities of the District and the Contracting Parties (including paying debt charges related thereto), providing safety and health services within the District and within the Contracting Parties, providing urban and economic development planning, engineering, counseling, consulting, marketing and financing services for the District and for the Contracting Parties, and generally improving the environment for those working and residing in the District and in the Contracting Parties, and for all other purposes as permitted by law. The revenues of the District income tax shall be used for the purposes of the District and the Contracting Parties pursuant to this Contract. With respect to revenues distributed to the Township and the City, reimbursement of Township and the City costs incurred to establish the District, and placement of such funds in the General Fund and used for all General Fund purposes is consistent with the purposes of the District as set forth under Section 715.72(F)(5)(a) of the Ohio Revised Code and this Contract. Reimbursement to the Township and the City of costs incurred to establish the District shall be paid from gross income tax revenue prior to any distribution of income tax revenue pursuant to Section 10(f) after approval of such costs by the Board and both parties.

(h) The Board, at its first meeting, shall adopt, by resolution, all of the provisions, except as specifically set forth herein, of the Monroe Income Tax Code of the City, including all rules and regulations promulgated thereunder, as such laws were in effect on the date that the income tax is adopted by the Board (the "Income Tax Ordinance"), to apply to the District income tax. A copy of the Income Tax Code is attached hereto as Exhibit C. The Board may, with written approval of the City and the Township, enact additional amendments to the Monroe Income Tax Code to apply to the District. In the event that Monroe amends any provision of the Monroe Income Tax Code after the date that the income tax is adopted by the Board, the Administrator shall provide written notice of such amendment to the Board and Township. The Board shall, with approval in writing of Township's Administrator, within the thirty (30) day period following the Board's receipt of the notice, adopt the amendments to the Monroe Income Tax Ordinance. If the Board adopts or fails to reject the amendment within the thirty (30) day period following its receipt of the notice, the amendment shall automatically be incorporated into the District's income tax law, as long as the Township's Administrator consents in writing. The Board shall adopt all amendments to the income tax rules and regulations that have been issued by the Administrator, to the extent that such rules and regulations are not inconsistent with the District's income tax law then in effect. The income tax levied by the Board pursuant to this Contract and Section 715.72(F)(5) of the Revised Code shall apply in the entire District throughout the term of this Contract, notwithstanding that all or a portion of the District becomes subject to annexation, merger or incorporation. In the event of conflict between the Monroe Income Tax Code and this Contract, this Contract shall prevail.

(i) Upon request of a Contracting Party, the Board shall provide a report regarding the receipt and distribution of the income tax of the District and the operating income and expenses of the District for the preceding six months, a copy of which shall be provided to both Contracting Parties.

(j) The District territory shall have primacy over residential status relating to the collection of the income tax derived from individual earnings within the District notwithstanding the provisions of the Monroe Income Tax Code which may provide to the contrary.

(k) The income tax adopted by the Board pursuant to this Contract shall automatically terminate without further action of the District Board, the Township, or the City and this Contract shall terminate in the event that Township incorporates and adopts a general income tax applicable to the entire area of the Township. Such termination shall be effective immediately upon the commencement of a general income tax imposed by the newly incorporated entity.

Section 11. Defaults and Remedies. A failure to comply with the terms of this Contract shall constitute a default hereunder. The Contracting Party in default shall have 60 days after receiving written notice from another Contracting Party of the event of default to cure that default. If the default is not cured within that time period, a non-defaulting Contracting Party may sue the defaulting Contracting Party for specific performance under this Contract or for actual damages or both. Other than as provided in Sections 6 and 10 hereof, this Contract may not be canceled or terminated because of a default unless the Township and the City agree to such cancellation or termination.

Section 12. Amendments. In addition to the amendments provided for in Section 5 hereof, this Contract may be amended by the Township and the City only in a writing approved by the respective legislative authorities of each of the Contracting Parties by appropriate legislation authorizing that amendment. In order for such amendment to be effective, the legislative actions of the Contracting Parties that amend this Contract must occur and be effective within a period of 90 days of each other.

Section 13. Binding Effect; Mandamus. This Contract shall inure to the benefit of and shall be binding upon the District, the Township and the City and their respective permitted successors, subject, however, to the specific provisions hereof. This Contract shall not inure to the benefit of anyone other than as provided in the immediately preceding sentence. All of the obligations and duties of the Board, the City and the Township under this Contract are hereby established as duties specifically enjoined by law and resulting from an office, trust or station upon the Board, the City and the Township within the meaning of Section 2731.01 of the Ohio Revised Code.

Section 14. Support of Contract. The Township and the City agree to cooperate with each other and to use their best efforts to do all things necessary for the creation and continued operation of the District. In the event that this Contract or any of its terms, conditions or provisions is challenged by any third party or parties in a court of law, the Township and the City agree to cooperate with one another and to use their best efforts in defending this Contract with the objective of upholding this Contract. The Township and the City shall each bear their own costs in any such proceeding challenging this Contract or any term, condition or provision thereof, provided that the Board shall reimburse the Township and the City for such costs to the extent funds of the District are available and appropriated therefore. In the event that District funds are not available and appropriated therefore, the costs of any such proceeding shall be allocated among the Contracting Parties based on the Distributable Revenue percentages set forth above.

Section 15. Signing Other Documents. The Contracting Parties agree to cooperate with one another and to use their best efforts in the implementation of this Contract and to sign or cause to be signed, in a timely manner, all other necessary instruments and documents, and to take any and all actions, in order to effectuate the purposes of this Contract.

Section 16. Severability. In the event that any section, paragraph or provision of this Contract, or any covenant, agreement, obligation or action, or part thereof, made, assumed, entered into or taken, or any application thereof, is held to be illegal or invalid for any reason:

(a) That illegality or invalidity shall not affect the remainder hereof or thereof, any other section or provision hereof, or any other covenant, agreement, obligation or action, or part thereof made, assumed, entered into or taken, all of which shall be construed and enforced as if the illegal or invalid portion were not contained herein or therein,

(b) The illegality or invalidity of any application hereof or thereof shall not affect any legal and valid application hereof or thereof and will not invalidate any preceding actions of the Board, and

(c) Each section, paragraph, provision, covenant, agreement, obligation or action, or part thereof, shall be deemed to be effective, operative, made, assumed, entered into or taken in the manner and to the full extent permitted by law.

Section 17. Governing Law. This Contract shall be governed exclusively by and construed in accordance with the laws of the State, and in particular Section 715.72 of the Revised Code. In the event that Section 715.72 of the Ohio Revised Code is amended or supplemented by the enactment of a new section or sections of the Ohio Revised Code relating to joint economic development districts, the Contracting Parties may agree at the time to follow either the provisions of Section 715.72 of the Ohio Revised Code existing on the date of this Contract or the provisions of Section 715.72 of the Ohio Revised Code as amended or supplemented, to the extent permitted by law. Nothing in this Contract shall limit the ability of the District, the City or the Township to aggregate to acquire preferential rates for telecable, telephone, gas, electric or other utility services.

Section 18. Miscellaneous. The captions and headings herein are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections hereof. When using the phrase "to the extent permitted by law" herein, "law" means statutes of the State as interpreted by the courts of the State or the federal courts.

Section 19. Prohibition against Annexation. In accordance with Section 715.72(R) of the Ohio Revised Code, no proceeding pursuant to Chapter 709 of the Ohio Revised Code that proposes the annexation to, merger of, or consolidation with the City of any portion of the area comprising the District may be commenced at any time between the effective date of this Contract and the date this Contract expires, terminates, or is otherwise rendered unenforceable.

Section 20. Economic Development Plan. The Contracting Parties approve and ratify the Turtlecreek Township Economic Development Plan for the District. See Exhibit D attached.

Section 21. Additional Notice. In accordance with Section 715.72(I)(2) of the Ohio Revised Code the Contracting Parties agree to send written notice at least thirty (30) days before the first public hearing is to be held by one or more legislative authorities on a proposed district, to each non-contracting municipal corporation that is located within one-half of one mile of the proposed district or that is identified in a water or sewer service plan or agreement as a future provider of water or sewer services to all or part of the proposed district.

Section 22. Public Utility Exhibits. In accordance with Section 715.72(F)(8) of the Ohio Revised Code the below items are included in this agreement:

(a) A preliminary estimate of the costs of providing public utility services, facilities, and improvements to the district, prepared by a professional engineer (see Exhibit F attached);

(b) An analysis of the anticipated sources for funding the costs of the public utilities infrastructure needed to serve the district and a projection of when such funds will be available and when such costs are likely to be incurred (see Exhibit F attached);

(c) Evidence or estimates indicating that the construction of the public utility infrastructure needed to serve at least some portion of the district will be completed within five years after the creation of the district (see Exhibit G attached).

IN WITNESS WHEREOF, the Township and the City have caused this Contract to be duly signed in their respective names by their duly authorized officers as of the date hereinbefore written.

TOWNSHIP OF TURTLECREEK

By:______________________________
Township Administrator

CITY OF MONROE

By:______________________________
City Manager

Approved as to Form

____
Law Director

FISCAL OFFICER'S CERTIFICATE

The undersigned, fiscal officer of the City of Monroe, Ohio ("Monroe") under the foregoing Joint Economic Development District Contract, hereby certifies that the moneys required to meet the obligations of the Issuer during the year 2022 under the aforesaid Contract have been lawfully appropriated by the council of Monroe for such purposes and are in the treasury of Monroe or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This certificate is given in compliance with Sections 5705.41 and 5705.44, Ohio Revised Code.

Dated: _____________, 2022

____
Finance Director

FISCAL OFFICER'S CERTIFICATE

The undersigned, fiscal officer of Turtlecreek Township, Ohio ("Turtlecreek") under the foregoing Joint Economic Development District Contract, hereby certifies that the moneys required to meet the obligations of the Issuer during the year 2022 under the aforesaid Contract have been lawfully appropriated by the board of Turtlecreek for such purposes and are in the treasury of Turtlecreek or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This certificate is given in compliance with Sections 5705.41 and 5705.44, Ohio Revised Code.

Dated: _____________, 2022

____
Fiscal Officer

EXHIBIT A

TERRITORIAL BOUNDARIES OF DISTRICT

Parcel No. 1236100001

Photo taken Oct. 2020

Printing Date: 8/12/2022

EXHIBIT B
BYLAWS OF THE BOARD OF DIRECTORS

BYLAWS

GOVERNING

TURTLECREEK-MONROE 2022 JOINT ECONOMIC DEVELOPMENT DISTRICT

BYLAWS GOVERNING TURTLECREEK-MONROE 2022 JOINT ECONOMIC DEVELOPMENT DISTRICT

A. Section 715.72 of the Ohio Revised Code authorizes municipal corporations and townships under certain conditions to enter into an agreement to create a joint economic development district to facilitate the economic development of the district, the municipality and the township.

B. Turtlecreek Township, Warren County, Ohio ("Township"), and the City of Monroe, Butler and Warren Counties, Ohio ("City"), each authorized and directed by its legislative authority, entered into the Turtlecreek-Monroe 2022 Joint Economic Development District Contract (the "Contract") as of ___________, 2022, to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the Turtlecreek-Monroe 2022 Joint Economic Development District (the "District"), the Township, the City, Warren County, Ohio (the "County") and the State of Ohio (the "State").

C. Section 9 of the Contract provides that the Board of Directors of the District shall adopt bylaws for the regulation of its affairs and the conduct of its business consistent with the Contract.

NOW, THEREFORE, the following provisions shall constitute the Bylaws of the District.

Section 1. <u>Definitions</u>. Any capitalized word or phrase used in these Bylaws and not otherwise defined herein, shall have the meaning given in the Contract, as that Contract may, from time to time, be amended, modified or supplemented in accordance therewith.

Section 2. <u>Board of Directors and Officers</u>. The Board (the "Board") shall be the governing body of the District.

(A) <u>Composition of Board of Directors</u>. The Board shall be established and organized as provided in Section 8 of the Contract. As provided in the Contract, the members of the Board shall serve without compensation. Necessary and authorized expenses incurred by members on behalf of the District shall be reimbursed from District funds in accordance with procedures established in Section 6 hereof.

(B) <u>Officers; Election Procedure</u>. The officers of the District shall be the Chairperson, Vice Chairperson, and the Secretary/Treasurer. The Chairperson shall be the Board member selected in accordance with Section 715.72 (P) of the Ohio Revised Code and the Contract. The other officers shall be elected by and from the members of the Board. The Board shall elect officers at the first meeting of the Fiscal Year. The Chairperson shall accept nominations for each officer and conduct a voice vote of the members to elect each officer. The officers shall serve as officers for one-year terms but shall continue to serve until their respective successors take office. Officers may serve more than one term as such officers.

In the event of the death, disqualification, removal or resignation of any officer (other than the Chairperson), the Board shall elect a successor for the balance of the unexpired term of such officer. In the event of the death, disqualification, removal or resignation of the Chairperson, the Vice Chairperson shall assume the office of Chairperson until a new Chairperson has been selected by the other Board members in accordance with Section 715.72 of the Revised Code and the Contract.

(C) Duties of Officers.

(1) Chairperson. The Chairperson shall preside at all meetings of the Board. The Chairperson's duties include, without limitation, preparing the agenda for each meeting of the Board and distributing an annual report concerning the activities and operations of the District. The Chairperson may designate the date, time and place of special meetings as provided herein and shall have general supervision over the business and affairs of the District subject to the direction of the Board.

(2) Vice Chairperson. The Vice Chairperson shall assist the Chairperson in the discharge of the duties of the Chairperson and shall perform such other duties as the Board may require. In the absence of the Chairperson, the Vice Chairperson shall preside at meetings of the Board and shall perform all the duties of the Chairperson. In such circumstances, the Vice Chairperson shall have all the powers and authority of the Chairperson and any documents signed by the Vice Chairperson shall be as valid and binding as though signed by the Chairperson.

(3) Secretary/Treasurer. The Secretary/Treasurer shall be responsible for the records of the Board including, but not limited to, correspondence and minutes of the meetings of the Board. Minutes of all Board meetings shall be kept by the Secretary/Treasurer and distributed to each member of the Board and each contracting party promptly after each Board meeting. The Secretary/Treasurer shall provide written notice to all members of the Board and to others as required by law of all meetings of the Board in accordance with paragraph (D) of this Section. The Secretary/Treasurer shall perform such other duties as the Board may request.

The Secretary/Treasurer shall also act as the fiscal officer of the District and shall be responsible for all fiscal matters of the District including, but not limited to, the preparation of the budget, the appropriations resolution and all necessary fiscal reports for the Board, paying or providing for the payment of expenses of operation and administration of the District, receiving, safekeeping and investing or providing for the receipt, safekeeping and investment of funds of the District and maintaining, or providing for the maintenance of, accurate accounts of all receipts and expenditures. The Secretary/Treasurer shall obtain and keep in force a fidelity bond, in an amount determined by the Board and with a surety company approved by the Board, or, in lieu of a separate fidelity bond, the Board may direct the Secretary/Treasurer to continue and keep in force any existing fidelity bond the Secretary/Treasurer may have that the Board determines to be adequate. In either case, the District shall be named as an insured on such bond and the amount thereof shall not be reduced without prior written consent of the Board. The Board may designate or employ another person (including an employee of the District, the City or the Township) to assist the Secretary/Treasurer in carrying out the duties of that office.

(4) Signing. The Chairperson, the Vice Chairperson, and the Secretary/Treasurer may each sign all authorized documents, including without limitation, all contracts and other obligations, in the name of the District, provided that each document shall be signed by at least two officers. Bank checks of the District shall be signed by the Chairperson (or the Vice Chairperson in the absence of the Chairperson) and the Secretary/Treasurer.

(D) Meetings of Board of Directors. Two members of the Board shall constitute a quorum to transact business. Each member of the Board shall have one vote and the affirmative vote of two members is necessary for any action taken by a vote of the Board. A member of the Board must be present in person at meetings of the Board in order to vote or as otherwise required by Ohio Revised Code Section 121.22.

The Board shall meet at least once each calendar year, provided that the first meeting of the Board shall be held on or before ______________________, 2022, at which time the Board shall determine the location for its meetings and its mailing address (which the Board may change from time to time), appoint the third member of the Board in accordance with the Contract and Section 715.72(P) of the Ohio Revised Code and elect the officers of the District. At its first meeting in each Fiscal Year, the Board shall set the dates, time and location for its regular meetings for that Fiscal Year and shall, if necessary, elect the officers of the District whose terms have expired.

Special meetings may be called by the Chairperson as necessary or may be called by two members of the Board. Notice, in writing, of each such meeting shall be provided by the Chairperson or the two members of the Board, as applicable, and shall state the date, time and place of the meeting and subject or subjects to be considered at the meeting, and shall be given by or on behalf of the Secretary/Treasurer (by personal delivery, first class mail, or electronic mail) to each member of the Board at each member's residence or place of business not less than 24 hours preceding the time for the meeting and to others requesting such notice unless in the event of an emergency. The requirements and procedures for notice may be waived in writing by each member of the Board and any member of the Board shall be deemed conclusively to have waived such notice by attendance of that member at such meeting. Each member shall attend all meetings unless excused by action of the other members. A member who is absent without being excused from three consecutive meetings shall be deemed to have resigned as a member of the Board, upon action by the Board affirmatively accepting such resignation.

All meetings of the Board shall be open to the public and notice shall be given in accordance with Section 3 hereof, subject to the exceptions in Section 121.22(G) of the Ohio Revised Code, as that Section may be amended from time to time.

For the purpose of receiving mail and other notices, the initial mailing address of the Board shall be 670 N. St. Rt. 123, Lebanon, Ohio 45036, and shall continue to be such until changed by the Board.

(E) Resolutions All actions of the Board, except as provided herein, shall be by resolution entered on its records. The affirmative vote of two members of the Board shall be required for the enactment of every resolution. Unless otherwise specifically provided in the resolution or by Sections 715.72 or 715.83 of the Ohio Revised Code, all resolutions shall be effective immediately upon enactment, subject to any authorizations or certifications required by the Ohio Revised Code to be made by the Secretary/Treasurer or the Board.

(F) Powers and Duties.

(1) Prior to December 1 in each Fiscal Year, the Board shall adopt an annual budget for the following Fiscal Year based on the estimate of the total revenues and expenses of operating and administering the District and its programs for the next Fiscal Year.

(2) Prior to December 1 in each Fiscal Year, the Board shall approve the annual appropriations of the District for the next Fiscal Year based upon the annual budget determined pursuant to the preceding paragraph in accordance with the Contract.

(3) At its first meeting in each Fiscal Year, the Board shall elect the officers of the District for the next one-year term in accordance with Section 2(B) hereof.

(4) At its first meeting, the Board shall adopt a resolution to levy an income tax within the District of two percent (2.00%) in accordance with Section 715.72 of the Revised Code and Section 10 of the Contract. The Board shall adopt a resolution to change the

rate of the income tax, when necessary, as provided in the Contract. The Board will enter into an agreement with Monroe to administer, collect and enforce the income tax on behalf of the District (the "Tax Agreement"), which agreement may be assigned or subcontracted to another agency by Monroe.

(5) The Board shall exercise the powers and perform the duties and functions set forth in Section 9 of the Contract.

(6) In addition, the Board may:

(a) act as the managerial body for the District;

(b) appoint one or more advisory committees, as provided in Section 4 hereof, if determined by the Board to be necessary or appropriate to assist the Board in the management of the District;

(c) direct the Secretary/Treasurer concerning disbursements from the funds maintained by the District;

(d) amend the budget and appropriations of the District, subject to certification by the Secretary/Treasurer that the amended budget and appropriations are within the limits of the District's resources and consistent with the Contract;

(e) make determinations concerning any matter relating to the District and its programs, including but not limited to: (i) amendments to or modifications of the Bylaws (provided such amendments or modifications are consistent with the Contract); (ii) appropriations of the District, and (iii) do all acts and things necessary and convenient to carry out the powers granted in the Contract;

(f) authorize the retention of the services of consulting engineers, financial consultants, accounting experts, architects, attorneys and such other consultants and independent contractors as are necessary in its judgment to carry out the purposes of the Contract, and fix the compensation thereof, which shall be payable from any available funds of the District, provided that the cost thereof is within the budget approved by the Board in accordance with these Bylaws;

(g) apply for and receive and accept grants from governmental units or the private sector for District related activities such as construction, maintenance, operation of any facility, research, and development for District programs;

(h) accept contributions in money or in kind for District activities; and

(i) purchase insurance for property, casualty loss, or liability, and may participate in risk management pools or defense organizations regarding District activities.

(7) There is reserved in the Board the authority, at all times, to delegate, transfer, assign and reassign duties, to the extent permitted by law and in compliance with the Contract.

Section 3. Public Notice Rules for Meetings.

(A) Meetings. Except as otherwise provided by law, meetings of the Board and of any of its committees shall be open to the public at all times. The Secretary/Treasurer or the person otherwise designated to perform such duty shall prepare, file and maintain the minutes of each meeting, and the minutes of each meeting shall be open to public inspection. The record of proceedings need only reflect the general subject matter of discussions in executive session.

(B) Formal Action. Any resolution, rule, motion or formal action shall be deliberated and voted upon in an open meeting except to the extent deliberation occurs in an executive session, which shall be held only at a regular or special meeting and only for the purpose of considering those matters permitted by law to be considered at executive sessions.

(C) Notice of Meetings.

(1) Posted Notice.

(a) Regular Meetings. The Secretary/Treasurer shall post a statement of the time and place of the first regular meeting of the Board for the Fiscal Year not later than the second day preceding the day of that meeting. The Secretary/Treasurer shall post a statement of the times and places of regular meetings of the Board or of any advisory committee appointed by the Board for each calendar year not later than the second day preceding the day of the second regular meeting of the Fiscal Year. The Secretary/Treasurer shall check at reasonable intervals to ensure that such statement remains posted during the calendar year. If at any time during the Fiscal Year the time or place of regular meetings, or of any regular meeting, is changed on a permanent or temporary basis, the Secretary/Treasurer shall post a statement of the time and place of any changed regular meeting at least 24 hours before the time of the first changed regular meeting. All such statements shall be posted at the City Hall of Monroe, and the Township Hall of Turtlecreek Township and such statements shall be posted electronically on the website of each Contracting Party of the District.

(b) Special Meetings. Except in the case of an emergency requiring immediate official action, the Secretary/Treasurer shall post a statement of the time, place and purpose of any special meeting of the Board or any advisory committee at least 24 hours before the time of the special meeting. That notice shall be in addition to any other notice these Bylaws require to be given to members of the Board.

(c) Adjournment. Upon the adjournment of any regular or special meeting to another day, the Secretary/Treasurer shall post notice promptly of the time and place of the rescheduled meeting.

(2) Notice to News Media.

(a) Any news media that desires advance notification of special meetings shall file with the Secretary/Treasurer a request therefor. Such requests may be modified or extended only by filing a complete new request with the Secretary/Treasurer. The request shall specify whether the request is for meetings of the Board or for an advisory committee, if any, the name of the news media, the name and address of the person to whom written notifications to the media can be mailed, and at least one telephone number that can be called at any hour of the day or night for the purpose of giving oral notification to the media.

(b) Except in the event of an emergency requiring immediate official action, a special meeting shall not be held unless the Secretary/Treasurer has given at least 24 hours advance written notification or oral notification to the requesting news media of the time, place and purpose of the special meeting. The Secretary/Treasurer shall give that advance notice for any special meeting; provided that if the Secretary/Treasurer does not give that advance notice, it may be given by any member of the Board.

(c) In the event of an emergency requiring immediate official action, a special meeting may be held even though 24 hours advance notice has not been given to the requesting news media. The person or persons calling the special meeting, or the Secretary/Treasurer on their behalf, shall immediately give written notification or oral notification, or both, as the person or persons giving such notification determine, of the time, place and purpose of the meeting to the requesting news media. The record of any such meeting shall state the general nature of any emergency requiring immediate official action.

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

(a) Such person may file a request with the Secretary/Treasurer, which request shall specify the person’s name and mailing address and/or e-mail address, the telephone number or numbers at which the person can be reached during and outside of business hours, whether the Board or an advisory committee, if any, is the subject of the request, the specific type of public business concerning which the person is requesting advance notification, and the number of calendar months that the request covers.

(b) The request filed with the Secretary/Treasurer must be accompanied by a valid e-mail address or a supply of self-addressed, stamped envelopes in addition to any fee that the Board determines to be reasonable to cover costs of providing such notifications. Such request may be modified or extended only by filing a complete new request with the Secretary/Treasurer. A request shall not be deemed to be made unless it is complete in all respects, and the information contained in such request may be conclusively relied on by the Board and the Secretary/Treasurer.

(c) The Secretary/Treasurer shall, if possible, give such advance notification by written notification, provided that written notification shall be given only so long as the supply of self-addressed, stamped envelopes lasts. If such written notification cannot be given or has not been given (other than for lack of such envelopes), the Secretary/Treasurer shall give oral notification.

(4) General.

(a) Any notification provided herein to be given by the Secretary/Treasurer may be given by any person acting on behalf of or under authority of the Secretary/Treasurer.

(b) The Secretary/Treasurer shall maintain a record of the date and time, if pertinent under this Section, of all notices and notifications given or attempted to be given under this Section, and to whom such notifications were given or unsuccessfully attempted to be given.

(c) The Secretary/Treasurer, or any person acting on behalf of or under the authority of the Secretary/Treasurer, or any member of the Board or advisory committee, if any, shall, upon request and within a reasonable time, submit a certificate of the Secretary/Treasurer or any person acting on behalf of or under the authority of the Secretary/Treasurer, as to compliance with this Section of these Bylaws as to notice and notification. A reasonable attempt at notification shall constitute notification in compliance therewith. That certificate shall be conclusive upon the Board as to the facts set forth therein.

Section 4. Advisory Committees. The Board may appoint one or more advisory committees to assist the Board in the management of the District or any of its programs. The members of an advisory committee shall be appointed by and shall serve at the pleasure of the Board and for such period of time as may be determined by the Board. Members of the advisory committee shall serve without pay. At least one member of the Board shall serve as liaison to each advisory committee. Each advisory committee shall perform the duties directed by the Board.

The Board shall appoint a chairperson and vice chairperson for each advisory committee. The advisory committee chairperson shall preside at all committee meetings and prepare the agenda for each meeting following consultation with the Board. In the absence of the committee chairperson, the committee vice chairperson shall preside at committee meetings. The committee vice chairperson shall succeed to the office of the committee chairperson, should it be vacated before the end of a term, and shall assist the committee chairperson in the discharge of the chairperson's duties.

Each advisory committee shall make recommendations to the Board concerning any matter referred to it by the Board.

Section 5. Conduct of Meetings. All meetings provided for in these Bylaws shall be conducted in accordance with the rules established by the chairperson of the meeting; provided, however, upon the request of two members at a meeting, the chairperson shall conduct the meeting in accordance with the then current edition of *Robert's Rules of Order, Revised*,. The Chairperson (and, in the case of an advisory committee, the committee chairperson) shall be the parliamentary procedure officer and the decisions of such chairperson with respect to matters of parliamentary procedure shall be final.

Section 6. District Funds. The District's funds shall be established and maintained by the Secretary/Treasurer separate and apart from all other funds that may be under the custody of the

Secretary/Treasurer. The Board shall establish a General Fund for the operation and administration of the District. The District's funds shall be subject to the laws of the State concerning the investment and management of public funds, particularly Chapter 135 of the Revised Code, and shall be the responsibility of the Secretary/Treasurer.

The Secretary/Treasurer of the District shall deposit or cause to be deposited in the General Fund the revenues received from income tax or from other sources for operating costs of the District. Money may be transferred from the General Fund to any other fund of the District by action of the Board. Any interest earned on money in any District fund shall be credited to that fund. Disbursements may be made from a District fund by the Secretary/Treasurer at the direction of the Board for any proper purpose of the District, including but not limited to payment of operating costs, costs incurred in connection with the organization and meetings of the District, costs and expenses of studies undertaken relating to new programs that may be of benefit to the District, fees and expenses provided under the Contract or the Tax Agreement or of consultants and lawyers, payment of other operating expenses, and payment of other costs of programs or projects of the District.

The Secretary/Treasurer shall maintain records that account for all disbursements from the District funds. The Secretary/Treasurer shall request the Administrator under the Tax Agreement to make quarterly reports to the Board concerning all contributions to and disbursements from the District's funds during the preceding calendar quarter.

Section 7. Equipment and Facilities. The Board may purchase, lease, lease with an option to purchase, or otherwise provide for supplies, materials, equipment and facilities as it deems necessary and appropriate to carry out the programs and projects of the District. The District shall comply with the laws of the State and the Contract with respect to the procedures for bidding and letting of contracts for the acquisition, repair or improvement of its facilities, equipment and supplies. All contracts or leases or lease-purchase agreements or other arrangements entered into by the District for supplies, materials, equipment or facilities of the District shall be approved by the Board and shall be signed by the Chairperson and by the Secretary/Treasurer. In the absence or unavailability of the Chairperson, such contracts or leases or other agreements may be signed by the Vice Chairperson.

Section 8. Amendments. These Bylaws may be modified, amended or supplemented in any respect upon approval of the modification, amendment or supplement by at least three members of the Board. The Secretary/Treasurer shall promptly provide a copy of the modified, amended or supplemented Bylaws to the City, and the Township.

Section 9. Transition. In the first Fiscal Year of the Board's operations, actions required by these Bylaws to be taken by the Board prior to specified dates shall be taken as soon as practical following the effective date of the Bylaws.

ADOPTED on ___________, 2022

TURTLECREEK-MONROE 2022 JOINT ECONOMIC DEVELOPMENT DISTRICT

____
Chairperson

____
Vice-Chairperson

____
Secretary/Treasurer

EXHIBIT C
MONROE INCOME TAX CODE

CHAPTER 887 MUNICIPAL INCOME TAX

887.01 Authority to levy tax; purposes of tax; rate.

887.011 Authority to levy tax.

(a) The tax on income and the withholding tax established by this chapter 887 are authorized by article XVIII, section 3 of the Ohio Constitution. The tax on income and the withholding tax established by this chapter 887 are deemed to be levied in accordance with, and to be consistent with, the provisions and limitations of Ohio R. C. 718. This chapter is deemed to incorporate the provisions of Ohio R. C. 718.

(b) The tax is an annual tax levied on the income of every person, as described herein, residing in or earning or receiving income in the municipal corporation, and shall be measured by municipal taxable income.

(Source: ORC 718.04; Ord. No. 2015-40 , § 1, 11-24-15; Ord. No. 2021-45 , § 1, Passed 9-28-2021)

887.012 Purposes of tax; rate.

(a) To provide funds for the purpose of general municipal operation, maintenance, new equipment, extension and enlargement of municipal services and facilities, and capital improvements of the Municipality, there is levied a tax on qualifying wages, commissions, and other compensation, and on net profits as provided in this chapter.

(b) An annual tax shall be and is hereby levied at the rate of two percent per annum.

(Source: ORC 718.04; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-13, § 1. Passed 8-9-17 ; Ord. No. 2017-18, § 1. Passed 7-11-17 .)

887.013. Allocation of funds.

One and one-half percent of the tax collected under the provisions of this chapter shall be placed in the general fund of the city to be used for the purpose of paying all costs of collecting the taxes levied and the cost of administering and enforcing the provisions thereof; for the payment of other current operating expenses of the City; and for the payment of the costs of making such permanent improvement as Council may determine from time to time. Thirty five one-hundredths percent of the tax collected under the provision of this chapter shall be used for providing and maintaining equipment, vehicles, communications, buildings and sites for such buildings, emergency medical services, personnel, or other related costs for the operation of the Department of Fire and Department of Police as defined in Ohio R.C. 5705.19(I) and (J). Fifteen one-hundredths percent of the tax collected under the provision of this Chapter shall be used for capital improvements. "Capital Improvements" 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.

(Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-13, § 2. Passed 8-9-17 ; Ord. No. 2017-18, § 2. Passed 7-11-17 .)

887.014 Statement of procedural history; state mandated changes to municipal income tax.

(a) Significant and wide-ranging amendments to Ohio R. C. 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 Ohio R. C. 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 2015-40, effective January 1, 2016, comprehensively amends chapter 886 in accordance with the provisions of Ohio R. C. 718 to allow the Municipality to continue the income tax and withholding tax administration and collection efforts on behalf of the Municipality.

(c) As mandated by H.B. 49, effective September 29, 2017, requires certain amendments to this Chapter effective January 1, 2018.

(Source: ORC 718.04; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 1. Passed 12-19-17 .)

887.02 Effective date.

(a) Ordinance 2015-40, effective January 1, 2016, and corresponding changes to Ohio R. C. 718, apply to municipal taxable years beginning on or after January 1, 2016. All provisions of this chapter 887 apply to taxable years beginning 2016 and succeeding taxable years.

(b) Ordinance 2015-40 does not repeal the existing sections of chapter 886 for any taxable year prior to 2016, but rather amends chapter 886 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 Ohio R. C. 718 and ordinances and resolutions of the Municipality as that chapter and those ordinances and resolutions existed before January 1, 2016.

(Source: Uncodified Section 2 of Am Sub HB 5, passed Dec 2014; ORC 718.04; Ord. No. 2015-40 , § 1, 11-24-15)

887.03 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 887.27, 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 887.27, 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(d) of this section, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

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

b. Add an amount equal to five per cent 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. 1. Except as provided in division (1)d.2. 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;

2. Division (1)d.1. 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. For tax years beginning prior to January 1, 2018, the following shall apply:

1. Except as limited by divisions (1)h.2., 3 and 4. of this section, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017.

   The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

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

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

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

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

5. Nothing in division (1)h.3.i of this section precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (1)h.2.i. of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (1)h.3.i of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (1)h.3.i of this section shall apply to the amount carried forward.

i. Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (e)(3)b. of section 887.063 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 887.063 of this chapter.

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

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

(2) a. *Assessment* means any of the following:

1. 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;

2. A full or partial denial of a refund request issued under section 887.096(b)(2) of this chapter;

3. A Tax Administrator's denial of a taxpayer's request for use of an alternative apportionment method, issued under section 887.062(b)(2) of this chapter; or

4. A Tax Administrator's requirement for a taxpayer to use an alternative apportionment method, issued under section 887.062(b)(3) of this chapter.

5. For purposes of division (2)a.1, 2, 3 and 4 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 887.18 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 887.096(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.

(3) *Audit* means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.

(4) *Board of Review* has same meaning as "Local Board of Tax Review".

(5) *Calendar quarter* means the three-month period ending on the last day of March, June, September, or December.

(6) *Casino operator* and *casino facility* have the same meanings as in section 3772.01 of the Ohio Revised Code.

(7) *Certified Mail, Express Mail, United States Mail, Postal Service,* and similar terms include any delivery service authorized pursuant to section 5703.056 of the Ohio Revised Code.

(8) *Compensation* means any form of remuneration paid to an employee for personal services.

(9) *Disregarded entity* means a single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

(10) *Domicile* means the true, fixed and permanent home of the taxpayer to which, whenever absent, the taxpayer intends to return.

(11) *Exempt income* means all of the following:

a. The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state;

b. 1. Except as provided in division (11)b.2. of this section, intangible income;

2. 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 $1000.00 for the taxable year. Such compensation in excess of $1000.00 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. A wards for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or awards for punitive damages;

i. Income of a public utility when that public utility is subject to the tax levied under Section 5727.24 or 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. Intentionally left blank.

p. 1. Except as provided in divisions (11)p.2, 3, and 4 of this section, qualifying wages described in division (b)(1) or (e) of section 887.052 of this chapter to the extent the qualifying wages are not subject to withholding for the Municipality under either of those divisions.

2. The exemption provided in division (11)p.1. 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.

3. The exemption provided in division (11)p.1. of this section does not apply to qualifying wages that an employer elects to withhold under division (d)(2) of section 887.052 of this chapter

4. The exemption provided in division (11)p.1. of this section does not apply to qualifying wages if both of the following conditions apply:

i. For qualifying wages described in division (b)(1) of section 887.052 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 887.052 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;

ii. The employee receives a refund of the tax described in division (11)p.4.i. of this section on the basis of the employee not performing services in that municipal corporation.

q. 1. Except as provided in division (11)q.2. or 3 of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the municipality on not more than 20 days in a taxable year.

2. The exemption provided in division (11)q.1. of this section does not apply under either of the following circumstances:

i. The individual's base of operation is located in the municipality.

ii. 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.2.ii. of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in section 887.052 of this chapter.

3. 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.

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

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

s. Income the taxation of which is prohibited by the constitution or laws of the United States.

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

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

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

(14) *Income* means the following:

a. 1. For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in division (23)d. of this section.

2. For the purposes of division (14)a.1. of this section:

i. Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (14)a.4. of this section;

ii. The resident's distributive share of the net profit of each passthrough 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.

3. Division (14)a.2. of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' distributive shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division (11)n. of this section.

4. 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 887.081 of this chapter.

e. Intentionally left blank.

(15) *Intangible income* means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation.

"Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

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

(17) *Limited liability company* means a limited liability company formed under Chapter 1705 of the Ohio Revised Code or under the laws of another state.

(18) *Local Board of Tax Review* and *Board of Tax Review* means the entity created under section 887.18 of this chapter.

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

(20) a. *Municipal taxable income* means the following:

1. For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipality under section 887.062 of this chapter, and further reduced by any pre-2017 net operating loss carryforward available to the person for the municipality.

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

ii. 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 on or before December 31, 2013. 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.

3. For an individual who is a nonresident of the municipality, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipality under section 887.062 of this chapter, then reduced as provided in division (20)b. of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipality.

b. In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (20)a.2.i. or 3. 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.

(21) *Municipality* means the City of Monroe.

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

(23) a. *Net profit* for a person other than an individual means adjusted federal taxable income.

b. *Net profit* for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (1)h. of this section.

c. For the purposes of this chapter, and notwithstanding division (23)a. of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

d. 1. For purposes of this chapter, "publicly traded partnership" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

2. For the purposes of this chapter, and not withstanding any other provision of this chapter, the net profit of a publicly traded partnership that makes the election described in division (23)d. of this section shall be taxed as if the partnership were a C corporation, and shall not be treated as the net profit or income of any owner of the partnership.

3. A publicly traded partnership that is treated as a partnership for federal income tax purposes and that is subject to tax on its net profits in one or more municipal corporations in this state may elect to be treated as a C corporation for municipal income tax purposes. The publicly traded partnership shall make the election in every municipal corporation in which the partnership is subject to taxation on its net profits. The election shall be made on the annual tax return filed in each such municipal corporation. Once the election is made, the election is binding for a five-year period beginning with the first taxable year of the initial election. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing municipal income tax returns as a C corporation for municipal purposes under division d.4. of this section.

4. An election to discontinue filing as a C corporation must be made in the first year following the last year of a five-year election period in effect under division d.3. of this section. The election to discontinue filing as a C corporation is binding for a five-year period beginning with the first taxable year of the election and continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing municipal income tax returns as a partnership for municipal purposes. An election to discontinue filing as a partnership must be made in the first year following the last year of a five-year election period.

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

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

(24) *Nonresident* means an individual that is not a resident of the municipality.

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

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

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

(28) *Pension* means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.

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

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

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

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

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

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

a. Deduct the following amounts:

1. Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in Section 125 of the Internal RevenueCode.

2. 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.

3. Intentionally left blank.

4. Intentionally left blank.

5. Any amount included in wages that is exempt income.

b. Add the following amounts:

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

2. Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Division (34)b.2. of this section applies only to those amounts constituting ordinary income.

3. Any amount not included in wages if the amount is an amount described in Section 40l(k), 403(b), or 457 of the Internal Revenue Code. Division (34)b.3. of this section applies only to employee contributions and employee deferrals.

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

5. 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.

6. Any amount not included in wages if all of the following apply:

    i. 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;

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

    iii. For no succeeding taxable year will the amount constitute wages; and

    iv. For any taxable year the amount has not otherwise been added to wages pursuant to either division (34)b. of this section or Section 718.03 of the Ohio Revised Code, as that section existed before the effective date of H.B. 5 of the 130th general assembly, March 23, 2015.

(35) *Related entity* means any of the following:

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

c. A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (35)d. of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least 50 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 (35)a. to c. of this section have been met.

(36) *Related member* means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in Section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with Section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, "20 percent" shall be substituted for "five percent" wherever "five percent" appears in Section 1563(e) of the Internal Revenue Code.

(37) *Resident* means an individual who is domiciled in the Municipality as determined under section 887.042 of this chapter.

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

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

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

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

(42) *Single member limited liability company* means a limited liability company that has one direct member.

(43) *Small employer* means any employer that had total revenue of less than $500.00 during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(44) *Tax Administrator* means the individual charged with direct responsibility for administration of an income tax levied by a municipal 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.

(45) *Tax Commissioner* means the Tax Commissioner appointed under Section 121.03 of the Revised Code.

(46) *Tax return preparer* means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15.

(47) *Taxable year* means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(48) a. *Taxpayer* means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (47)b.1. of this section, a disregarded entity.

b. 1. 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:

i. The limited liability company's single member is also a limited liability company.

ii. 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.

iii. 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.

iv. 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.

v. The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

2. For purposes of division (47)b.1.v. of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least $400,000.00.

(49) *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.

(50) *Video lottery terminal* has the same meaning as in Section 3770.21 of the Ohio Revised Code.

(51) *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.; Ord. No. 2015-40 , § 1, 11-24-15; Ord. No. 2016-24, § 1. Passed 8-3-16. ; Ord. No. 2017-35, § 2. Passed 12-19-17 ; Ord. No. 2018-04, § 1. Passed 2-27-18 .)

887.04 Income subject to tax for individuals.

887.041 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 887 .03 of this chapter, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income".

a. "Income" is defined in section 887.03 (14) of this chapter.

1. "Qualifying Wages" is defined in section 887.03(34).

2. "Net profit" is included in "income", and is defined in section 887.03 (23) of this chapter. This section also provides that the net operating loss carryforward shall be calculated and deducted in the same manner as provided in division (1)h. of section 887.03. Treatment of net profits received by an individual taxpayer from rental real estate is provided in section 887.062(e).

3. Section 887.03(14) provides the following: offsetting and net operating loss carryforward treatment in (14)a.2.i; resident's distributive share of net profit from pass through entity treatment in (14)a.2.i; treatment of S Corporation distributive share of net profit in the hands of the shareholder in (14)a.3.; restriction of amount of loss permitted to be carried forward for use by taxpayer in a subsequent taxable year in (14)a.4.

4. "Pass Through Entity" is defined in section 887.03(27).

b. "Exempt Income" is defined in section 887.03 (11) of this chapter.

c. Allowable employee business expense deduction is described in (20)b. of section 887.03 of this chapter, and is subject to the limitations provided in that section.

d. "Pre-2017 Net Operating Loss Carryforward" is defined in section 887.03 (32) of this chapter

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

(1) "Income" reduced by "Exempt Income" to the extent such exempt income is otherwise included in income, as applicable, apportioned or sitused to the Municipality as provided in section 887.062 of this chapter, reduced by allowable employee business expense deduction as found in (20)(B) of section 887.03 of this chapter, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income".

a. "Income" is defined in section 887.03(14) of this chapter.

1. "Qualifying Wages" is defined in section 887.03(34).

2. "Net profit" is included in "income", and is defined in section 887.03(23) of this chapter. This section also provides that the net operating loss carryforward shall be calculated and deducted in the same manner as provided in division (1)h. of section 887.03. "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.

3. "Pass Through Entity" is defined in section 887 .03(27).

b. "Exempt Income" is defined in section 887.03(11) of this chapter.

c. "Apportioned or sitused to the Municipality as provided in section 887.062 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 887.062(E).

d. "Allowable employee business expense deduction" as described in (20)(B) of section 887.03 of this chapter, is subject to the limitations provided in that section. For a nonresident of the Municipality, the deduction is limited to the extent the expenses are related to the performance of personal services by the nonresident in the Municipality.

e. "Pre-2017 Net Operating Loss Carryforward" is defined in section 887.03(32) of this chapter.

(Ord. No. 2015-40 , § 1, 11-24-15)

887.042 Domicile.

(a) As used in this section:

(1) "Domicile" means the true, fixed and permanent home of the taxpayer to which whenever absent, the taxpayer intends to return.

(2) An individual is presumed to be domiciled in the Municipality for all or part of a taxable year if the individual was domiciled in the Municipality on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the Municipality for all or part of the taxable year.

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

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

(1) The individual's domicile in other taxable years;

(2) The location at which the individual is registered to vote;

(3) The address on the individual's driver's license;

(4) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(5) The location and value of abodes owned or leased by the individual;

(6) Declarations, written or oral, made by the individual regarding the individual's residency;

(7) The primary location at which the individual is employed.

(8) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation or state where the educational institution is located;

(9) The number of contact periods the individual has with the Municipality. For the purposes of this division, an individual has one "contact period" with the Municipality if the individual is away overnight from the individual's abode located outside of the Municipality and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the Municipality. For purposes of this section, the State's contact period test or bright-line test and resulting determination have no bearing on municipal residency or domicile.

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

(Source: ORC 718.012; Ord. No. 2015-40 , § 1, 11-24-15; Ord. No. 2018-04, § 1. Passed 2-27-18)

887.043 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; Ord. No. 2015-40 , § 1, 11-24-15)

887.05 Collection at source.

887.051. 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 887.052 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 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 $2,399.00, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the municipality in any month of the preceding calendar quarter exceeded $200.00. Payment under division (b)(1)b. of this section shall be made so that the payment is received by the Tax Administrator not later than 15 days after the last day of each month.

c. 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 887.091 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; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2016-24, § 1. Passed 8-3-16; ; Ord. No. 2017-35, § 3. Passed 12-19-17 ; Ord. No. 2021-45 , § 2, Passed 9-28-2021)

887.052 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 20 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)(l)(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 20 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 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

1. The nature of the services are such that it will require more than 20 days of actual services to complete the services;

2. 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 20 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 887.051 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 (8)(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 20 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 20 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 887.03 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 Commissioner and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of section 887.051 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 12 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 12, the employer shall withhold tax for the municipal corporation for the first 12 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; Ord. No. 2015-40 , § 1, 11-24-15; Ord. No. 2018-04, § 1. Passed 2-27-18)

887.053 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 31st 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 31st day of January, a casino operator shall issue an information return to each person with respect to whom an amount has been deducted and withheld during the preceding calendar year. The information return shall show the total amount of municipal income tax deducted from the person's winnings during the preceding year. The casino operator shall provide to the Tax Administrator a copy of each information return issued under this division. The administrator may require that such copies be transmitted electronically.

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

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

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

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

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

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

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

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

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

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

(4) Annually, on or before the 31st 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 31st day of January, a video lottery sales agent shall issue an information return to each person with respect to whom an amount has been deducted and withheld during the preceding calendar year. The information return shall show the total amount of municipal income tax deducted and withheld from the person's prize award by the video lottery sales agent during the preceding year. A video lottery sales agent shall provide to the Tax Administrator of the municipal corporation a copy of each information return issued under this division. The Tax Administrator may require that such copies be transmitted electronically.

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

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

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

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

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

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

(1) For the late remittance of, or failure to remit, tax deducted and withheld under this section, a penalty equal to 50 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 $500.00 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 887.07 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; Ord. No. 2015-40 , § 1, 11-24-15; Ord. No. 2018-04, § 1. Passed 2-27-18)

887.06 Income subject to net profit tax.

887.061 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".

(2) "Income" for a taxpayer that is not an individual means the "Net Profit" of the taxpayer.

a. "Net Profit" for a person other than an individual is defined in section 887.03(23).

b. "Adjusted Federal Taxable Income" is defined in section 887.03(1) of this chapter.

(2) "Exempt Income" is defined in section 887.03(11) of this chapter.

(3) "Apportionment" means the apportionment as determined by section 887.062 of this chapter.

(4) "Pre-2017 Net Operating Loss Carryforward" is defined in section 887.03 (32) of this chapter.

(Source: ORC 718.01; Ord. No. 2015-40 , § 1, 11-24-15)

887.062 Net profit; income subject to net profit tax; alternative apportionment.

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

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

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

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

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under section 887.052 of this chapter;

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

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

a. Separate accounting;

b. The exclusion of one or more of the factors;

c. The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the Municipality;

d. A modification of one or more of the factors.

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by division (a) of section 887.19 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 887.19 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) 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 sitused to a municipal corporation as follows:

(1) Gross receipts from the sale of tangible personal property shall be sitused 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 sitused 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 sitused 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 sitused to the municipal corporation.

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

(d) 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 sitused under this division to the municipal corporation in which the property is located.

(e) (1) Except as provided in division (f)(2) of this section, commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused 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 887.081 of this chapter.

(f) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (11)l. and (34)a.4. of section 887.03 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.

(g) 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; Ord. No. 2015-40 , § 1, 11-24-15; Ord. No. 2017-35, § 4. Passed 12-19-17 ; Ord. No. 2018-04, § 1. Passed 2-27-18)

887.063 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)(l) 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.

(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 887.03(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 887.03 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 80 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 887.062 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 sitused 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 887.062 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 sitused 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 80 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 887.062 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 sitused 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 887.062 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.

(i) 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) and (2) of this section is binding upon the Tax Commissioner for the remainder of the five-year period.

(j) 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.

(Source: ORC 718. 06; Ord. No. 2015-40 , § 1, 11-24-15; Ord. No. 2018-04, § 1. Passed 2-27-18)

887.064 Tax credit for businesses that foster new jobs in Ohio.

The Municipality, by ordinance, 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 15 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; Ord. No. 2015-40 , § 1, 11-24-15)

887.065 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 15 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; Ord. No. 2015-40 , § 1, 11-24-15)

887.07. Declaration of estimated tax.

(a) As used in this section:

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

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

(b) (1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least $200.00. For the purposes of this section:

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

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

c. A taxpayer having a taxable year of less than 12 months shall make a declaration under rules prescribed by the Tax Administrator.

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

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

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (g) of section 887.091 of this chapter or on or before the 15th day of the first month of the following year after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the 15th day of the first month of the following year 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 15th day of the fourth month after the beginning of the taxable year, 22½ percent of the tax liability for the taxable year;

b. On or before the 15th day of the sixth month after the beginning of the taxable year, 45 per cent of the tax liability for the taxable year;

c. On or before the 15th day of the ninth month after the beginning of the taxable year, 67½ percent of the tax liability for the taxable year;

d. On or before the 15th day of the first month of the following taxable year, 90 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 15th day of the first month of the following taxable year, 90 percent of the tax liability for the taxable year. For a person other than an individual, on or before the 15th day of 12th month of the taxable year, 90 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. The amended declaration must be filed on the next applicable due date as outlined in (c)(1)a. through d. of this section.

(3) On or before the 15^{th} 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 887.091 of this chapter.

a. For taxpayers who are individuals, or who are not individuals and are reporting and filing on a calendar year basis, the annual tax return is due on the same date as the filing of the federal tax return, unless extended pursuant to division (g) of Section 5747.08 of the Revised Code.

b. For taxpayers who are not individuals, and are reporting and filing on a fiscal year basis or any period other than a calendar year, the annual return is due on the 15^{th} day of the fourth month following the end of the taxable year or period.

(4) An amended declaration is required whenever the taxpayer's estimated tax liability changes during the taxable year. A change in estimated tax liability may either increase or decrease the estimated tax liability for the taxable year.

(d) (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to section 887.10 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, 22.5 per cent 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, 45 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, 67½ per cent 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, 90 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 90 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 100 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 12 months and the taxpayer filed a return with the municipal corporation under section 887.091 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; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 5. Passed 12-19-17 ; Ord. No. 2018-04, § 1. Passed 2-27-18)

887.08 Credit for tax paid.

887.081 Credit for tax paid to another municipality.

(a) *Limitation.* Where a Resident of Monroe 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.

(b) *Credits to residents.* Resident individuals of Monroe 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.

(c) *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 administrator, and presents such evidence of the payment of a similar tax to only another municipality, as the administrator may require.

(1) A refund must be claimed by the taxpayer or his employer within three years of the date of filing the final return for the year for which such refund is claimed. The administrator shall prescribe rules for verification.

(d) A statement satisfactory to the administrator from the taxing authority of the municipality to which the taxes are paid that a Monroe resident or his employer is paying the tax shall be considered as fulfilling the requirement of this article.

(Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 6. Passed 12-19-17 .)

887.082 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; Ord. No. 2015-40 , § 1, 11-24-15)

887.083 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 887.081 of this chapter.

(Source: ORC 718.16; Ord. No. 2015-40 , § 1, 11-24-15)

887.084 Credit for tax beyond statute for obtaining refund.

(a) Income tax that has been deposited or paid to the Municipality, but should have been deposited or paid to another municipal corporation, is allowable by the Municipality as a refund, but is subject to the three-year limitation on refunds as provided in section 887.096 of this chapter.

(b) Income tax that should have been deposited or paid to the Municipality, but was deposited or paid to another municipal corporation, shall be subject to collection and recovery by the Municipality. To the extent a refi.md of such tax or withholding is barred by the limitation on refunds as provided in section 887.096, the municipality will allow a non-refundable credit equal to the tax or withholding paid to the other municipality against the income tax the Municipality claims is due. If the municipality's tax rate is higher, the tax representing the net difference of the tax rates is also subject to collection by the municipality, along with any penalty and interest accruing during the period of nonpayment.

(c) No carryforward of credit will be permitted when the overpayment is beyond the three-year limitation for refunding of same as provided in Section 887.096 of this chapter.

(d) Nothing in this section requires a municipality to allow credit for tax paid to another municipal corporation if the municipality has reduced credit for tax paid to another municipal corporation. Section 887.081 of this chapter regarding any limitation on credit shall prevail.

(Source: ORC 718.121; Ord. No. 2015-40 , § 1, 11-24-15)

887.085. Credit for person owning and residing in real property in the corporate limits of Monroe.

Individuals and their dependents owning and residing in real property, and who therefore pay the real estate taxes for said real property, shall receive a credit in an amount not to exceed five one hundredths percent or .5%, of income tax paid to the City of Monroe. Proof of homestead exemption must be included with the annual return."

(Ord. No. 2017-13, § 2. Passed 8-9-17 .)

887.086. Exemption for person owning and residing in real property in the corporate limits of Monroe.

Individuals and their dependents owning and residing in real property, and who therefore pay the real estate taxes for said real property, shall be exempted from the not to exceed five one-hundredths percent (.5%) increase effective January 1, 2018, of the income tax paid to the City of Monroe.

(Ord. No. 2017-18, § 2. Passed 7-11-17 .)

887.09 Annual return.

887.091. 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, as described herein, 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 887.051(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, as described below, shall file an annual municipal income tax return with the municipality regardless of income or liability.

i. Resident individual taxpayers under the age of 18 years old, shall file an annual municipal income tax return with the municipality, if their income or liability meets the federal filing guidelines.

ii. Resident individual taxpayers who are 18 years or older shall file an annual municipal income tax return with the municipality regardless of income or liability.

(4) Any resident individual taxpayer who is fully retired (no taxable income a defined in section 887.041(a) shall not be required to file an annual return with this municipality after they have notified the municipality of their retirement in writing.

i. If a resident individual taxpayer who is fully retired earns taxable income, as defined in section 887.041(a), in any particular fiscal year and the amount of the income meets the federal filing guidelines, the taxpayer shall file an annual municipal income tax return with the municipality.

(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; 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 Ohio R. C. § 5747.08. 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 15th 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 $10.00 or less.

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

(3) With respect to taxpayers to whom section 887.092 of this chapter applies, to the extent that any provision in this division conflicts with any provision in section 887.092 of this chapter, the provision in section 887.092 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 $10.00 or less.

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

(i) This division shall not apply to payments required to be made under division (b)(1)b. of section 887.051 of this chapter.

(1) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that to the Tax Administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the time stamp 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 887.051 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 887.052 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, and the person has filed all appropriate and required returns and remitted all applicable income tax and withholding payments as provided by this chapter. The Tax Administrator is not required to accept an affidavit from a taxpayer who has not complied with the provisions of this chapter.

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

c. If a person submits an affidavit described in division (n)(2) of this section, the Tax Administrator shall not require the person to file any tax return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change, or the taxpayer has engaged in activity which results in work being performed, services provided, sales made, or other activity that results in municipal taxable income reportable to the municipality in the taxable year. It shall be the responsibility of the taxpayer to comply with the provisions of this chapter relating to the reporting and filing of municipal taxable income on an annual municipal income tax return, even if an affidavit has been filed with the Tax Administrator for the taxable year. Nothing in division (n) of this section prohibits the Tax Administrator from performing an audit of the person.

(Source: ORC 718. 05; Ord. No. 2015-40, § 1. Passed 11-24-15; Ord. No. 2016-24, § 1. Passed 8-3-16. ; Ord. No. 2017-35, § 7. Passed 12-19-17 ; Ord. No. 2021-45 , §§ 3, 4, Passed 9-28-2021)

887.092. 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 180 days thereafter. The application shall be filed on or before the 180th 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 181st 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 181st 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; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 8. Passed 12-19-17 .)

887.093 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; Ord. No. 2015-40 , § 1, 11-24-15)

887.094 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 15th 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 Commissioner grants an extension of that date.

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

(Source: ORC 718.05; Ord. No. 2015-40 , § 1, 11-24-15; Ord. No. 2018-04, § 1. Passed 2-27-18)

887.095 Amended returns.

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

(2) Within 60 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 $10.00 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 Commissioner 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 $10.00 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 887.19 of this chapter has not expired for a previously filed return.

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

(c) (1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (a)(2) of this section for filing the amended return even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is $10.00 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 887.096 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; Ord. No. 2015-40 , § 1, 11-24-15; Ord. No. 2017-35, § 9. Passed 12-19-17 .)

887.096. 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 $10.00;

(2) Amounts paid erroneously if the refund requested exceeds $10.00.

(b) (1) Except as otherwise provided in this chapter, returns setting forth a request for refund shall be filed with the Tax Administrator, within three years after the tax was due or paid, whichever is later. Any documentation that substantiates the taxpayer's claim for a refund must be included with the return filing. Failure to remit all documentation, including schedules, other municipal income tax returns, or other supporting documentation necessary to verify credits, income, losses or other pertinent factors on the return will cause delay in processing, and/or disallowance of undocumented credits or losses.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount to the appropriate municipal corporation official for payment. Except as provided in division (b)(3) of this section, the administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If 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 887.18 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 90 days after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in division (a)(4) of section 887.10 of this chapter.

(e) As used in this section, "withholding tax" has the same meaning as in section 887.10 of this chapter.

(Source: ORC 718.19.; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 10. Passed 12-19-17 .)

887.10. 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 per cent, plus five per cent. 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, as adopted from time to time before January 1, 2016 of this municipality.

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

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

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

(3) With respect to any unpaid withholding tax, a penalty not to exceed 50 percent of the amount not timely paid shall be imposed for penalties imposed prior to September 29, 2017, and a penalty not exceeding 50 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 $25.00 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of $150.00 in assessed penalty for each failure to timely file a return.

(d) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the municipality shall not impose, seek to collect, or collect any penalty, amount of interest, charges or additional fees not described in this section.

(e) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the municipality shall not refund or credit any penalty, amount of interest, charges, or additional fees that were properly imposed or collected before January 1, 2016.

(f) The Tax Administrator may, in the Tax Administrator's sole discretion, abate or partially abate penalties or interest imposed under this section when the Tax Administrator deems such abatement or partial abatement to be appropriate. Such abatement or partial abatement shall be properly documented and maintained on the record of the taxpayer who received benefit of such abatement or partial abatement.

(g) The municipality shall impose on the taxpayer, employer, any agent of the employer, or any other payer the municipality's post-judgment collection costs and fees, including attorney's fees.

(Source: ORC 718.27; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 11. Passed 12-19-17 ; Ord. No. 2018-04, § 1. Passed 2-27-18)

887.11. Audit.

(a) At or before the commencement of an audit, as defined in section 887.03(3) of this chapter, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during an audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(b) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

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

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

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

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

(Source: ORC 718.25; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 12. Passed 12-19-17 .)

887.12 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 50 cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than 50 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; Ord. No. 2015-40 , § 1, 11-24-15)

887.13 Authority and powers of the Tax Administrator.

887.131. Authority of Tax Administrator; administrative powers of the Tax Administrator.

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

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

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

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

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

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

(f) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with section 887.062 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 887.051 of this chapter.

(Source: ORC 718.24; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.132. Authority of Tax Administrator; compromise of claim and payment over time.

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

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

(1) Compromise a claim;

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

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

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

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

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

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

(Source: 718.28; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.133. 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; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.134. 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 30 days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to section 887.10 of this chapter, in addition to any applicable penalty described in section 887.99 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 30 days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to section 887.10 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 887.99 of this chapter for a violation of 887.15 of this chapter, and any other penalties that may be imposed by the Tax Administrator by law.

(Source: ORC 718.26; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.14. Confidentiality.

(a) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by Ohio R. C. 718 or by the charter or ordinance of the municipality is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the municipality as authorized by Ohio R. C. 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; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.15. 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; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.16. 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 folly 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 887.15 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; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.17. Assessment; appeal based on presumption of delivery.

(a) (1) The Tax Administrator shall serve an assessment either by personal service, by certified mail, or by a delivery service authorized under Ohio R. C. 5703.056.

(2) The Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail. Such alternative delivery method must be authorized by the person subject to the assessment.

(3) Once service of the assessment has been made by the Tax Administrator or other municipal official, or the designee of either, the person to whom the assessment is directed may protest the ruling of that

assessment by filing an appeal with the Local Board of Tax Review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator as prescribed in Ohio R. C. 718.18 is prima facie evidence that delivery is complete and that the assessment is served.

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

(2) If a person elects to appeal an assessment on the basis described in division (b)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other municipal official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the Local Board of Tax Review.

(Source: ORC 718.18; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.18. 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 R. C. Chapter 718.

(2) The Local Board of Tax Review shall consist of three members. The three members of the Local Board of Tax Review may be domiciled in the municipality, but the appointing authority may consider membership from individuals who are not domiciled within the municipality. 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 Ohio R. C. 718.11(a)(4).

(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 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the board shall impair the power and authority of the remaining members to exercise all the powers of the board.

(7) If a member is temporarily unable to serve on the board due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the board in the member's place. This appointment shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(8) No member of the Local Board of Tax Review shall receive compensation, fee, or reimbursement of expenses for service on the board.

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

(c) Any person who has been issued an assessment may appeal the assessment to the board by filing a request with the board. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.

(d) The Local Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (c) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the board 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 120 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 90 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 patties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the board's final determination as provided in Ohio R. C. 5717.011.

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

(Source: ORC718.11; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.19. 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:

1. Three years after the tax was due or the return was filed, whichever is later; or

2. 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 887.18 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 60th 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 25 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 887.096 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 887.18 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 887.096 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; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.20. Adoption of rules.

(a) Pursuant to Ohio R. C. 718.30, 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.

(Source: ORC 718.30; Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.21. Information by landlords.

(a) Within 30 days after a new tenant occupies rental property of any kind within the municipality, all owners of rental property who rent to tenants of apartments; rooms and other rental accommodations shall file with the Tax Administrator a report showing the name, address and telephone number, if available, of each such tenant who occupies an apartment, room or other rental property within the municipality.

(b) Within 30 days after a tenant vacates an apartment, room or other rental property located within the municipality, the owner of such vacated rental property shall file with the Tax Administrator a report showing the date of vacation from the rental property and forwarding address.

(c) Any owner of the real estate property who fails to make the report of tenants of the premises under his or her control as required in subsection (b) hereof, shall be fined up to a maximum of $100.00 per unreported tenant.

(Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.22. Information by contractors.

At the time a contractor submits an application for a building permit, such contractor shall provide a list of the name and 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.

(Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.23. Information by employers.

Employers with 50 employees or more W-2 forms to submit must be submitted electronically in the EFW2 format (same as the Social Security Administration) on a CD or other electronic media.

(Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.24. 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 887.19.

(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 887.091 as though the same were continuing.

(Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.25. 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.

(Ord. No. 2015-40 , § 1. Passed 11-24-15; Ord. No. 2017-35, § 13. Passed 12-19-17 .)

887.26 Violations; penalty.

(a) Except as provided in division (b) of this section, whoever violates section 887.15 of this chapter, division (a) of section 887.14 of this chapter, or section 887.051 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 $1,000.00 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 $5,000.00 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 887.14 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 minor misdemeanor on a first offense and shall be fined no more than $150.00; on a second offense within one year after the first offense, the person is guilty of a misdemeanor of the degree on each subsequent offense within one year after the first offense, the person is guilty of a misdemeanor of the third degree and shall be fined not more than $500.00 or imprisoned not more than 60 days, or both, for each offense. By way of an illustrative enumeration, violations of this chapter shall include but not be limited to the following acts, conduct, and/or omissions:

(1) Fail, neglect or refuse to make any return or declaration required by this chapter; or

(2) Knowingly make any incomplete return; or

(3) Willfully fail, neglect, or refuse to pay the tax, penalties, and interest, or any combination thereof, imposed by this chapter; or

(4) Cause to not be remitted the city income tax withheld from qualifying wages of employees to the Municipality municipal corporation as required by section 887.051; or

(5) Neglect or refuse to withhold or remit municipal income tax from employees; or

(6) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his or her books, records, papers, federal and state income tax returns, or any documentation relating to the income or net profits of a taxpayer; or

(7) Fail to appear before the Tax Administrator and to produce his or her books, records, papers, federal and state income tax returns, or any documentation relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator; or

(8) Refuse to disclose to the Tax Administrator any information with respect to such person's income or net profits, or in the case of a person responsible for maintaining information relating to his or her employers' income or net profits, such person's employer's income or net profits; or

(9) Fail to comply with the provisions of this chapter or any order or subpoena of the Tax Administrator; or

(10) To avoid imposition or collection of municipal income tax, willfully give to an employer or prospective employer false information as to his or her true name, correct social security number and residence address, or willfully fail to promptly notify an employer or a prospective employer of any change in residence address and date thereof; or

(11) Fail, as an employer, agent of an employer, or other payer, to maintain proper records of employees residence addresses, total qualifying wages paid and municipal tax withheld, or to knowingly give the Tax Administrator false information; or

(12) Willfully fail, neglect, or refuse to make any payment of estimated municipal income tax for any taxable year or any part of any taxable year in accordance with this chapter; or

(13) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(14) For purposes of this section, any violation that does not specify a culpable mental state or intent, shall be one of strict liability and no culpable mental state or intent shall be required for a person to be guilty of that violation.

(15) For purposes of this section, the term "person" shall, in addition to the meaning prescribed in section 887.03, 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.

(Ord. No. 2018-04, § 1. Passed 2-27-18)

887.27 Net-profit opt in for filing through the State of Ohio Department of Taxation.

(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. All terms defined in 718.01 of the Revised Code, shall control in the interpretation of this section 192.25. For purposes of section 192.25 "Tax Administrator" does not include the Tax Commissioner and "Tax Commissioner" means the Tax Commissioner appointed under Section 121.03 of the Revised Code. 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 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.

b. 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.

c. 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 4123.27 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 15th 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) (1) 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.

(2) a. Each taxpayer that claims a credit shall submit, with the taxpayer's tax return documentation issued by the municipal corporation grating 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 applied.

b. Such documentation shall be provided in the form prescribed by the Tax Commissioner.

c. 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 715.15 or 718.151 of the Revised Code, or to modify the terms or conditions of any such existing agreement.

(Ord. No. 2018-04, § 1. Passed 2-27-18)

EXHIBIT D
ECONOMIC DEVELOPMENT PLAN

Turtlecreek-Monroe 2022 Joint Economic Development District Economic Development Plan

Introduction

The purpose of this plan, established pursuant to Ohio Revised Code Section 715.72, is to set forth the objectives and strategies for the economic development of the Turtlecreek-Monroe 2022 Joint Economic Development District ("JEDD"). This plan is intended to serve as a framework for District efforts to facilitate economic development in Turtlecreek Township, and the City of Monroe (together the "Contracting Parties").

Background

The property was previously owned by the State of Ohio (the "State") for the purpose of a future expansion of the state correctional facility. The State has determined it no longer needs the property for expansion purposes and has sold the property. The property is located along St. Rt. 63 near I-75 in an area of the Township which has experienced significant commercial and industrial growth in the last fifteen years. Recent development projects in the vicinity of the property, include an industrial park, an outlet mall, and a racino.

The JEDD area encompasses 292.8 acres in Turtlecreek Township along St. Rt. 63 and Union Road near I-75.

Goals and Objectives for the Future

The City of Monroe, and Turtlecreek Township have developed the proposed JEDD to facilitate and encourage the future growth and economic vitality within the Turtlecreek-Monroe JEDD area. A priority of the JEDD, upon formation, will be to generate financial resources necessary to provide appropriate governmental services and public infrastructure in support of the new development. The JEDD will distribute income tax revenues equitably to preserve and provide needed infrastructure and community services to support the businesses within the JEDD.

It is the vison of the District and the Contracting Parties to maximize the development potential within the District and encourage new and expanded economic endeavors bringing new jobs and additional income and revenues to the District, the Contracting Parties and the constituents of each.

The District, together with the Contracting Parties, will endeavor to grow the local and regional economies through the development of the District. A large-scale, commercial and industrial development, including logistics, distribution, warehousing, light assembly and manufacutiring is the desired development target. This type of development will provide a relatively outsized benefit to local residents and those visiting the region, in comparison to the size of the existing communities.

More broadly, the District will work to maintain and expand business opportunities in the Township and the City that will further advance the quality of life for area residents. It will promote high-quality development to fulfill the needs of businesses in the area as well as residents throughout the local communities. The development is expected to create hundreds of new jobs while elevating the District's and the Contracting Parties' profiles as a business destination.

Values:

- To maintain vibrant communities within the JEDD, the participating jurisdictions have identified the following values to guide economic development initiatives for the JEDD:
- A safe and secure community,
- A vibrant and balanced economy,
- Social, cultural, and economic diversity within an atmosphere of mutual respect,
- Infrastructure that supports community growth and a broad range of employment, recreational, cultural and intellectual opportunities.

Goals as Related to Economic Development:

- To maintain and expand community services and infrastructure to insure a high quality of life,
- To promote existing businesses and expand the number and kinds of high quality companies in the JEDD,
- To encourage and promote businesses within the JEDD that will be compatable with the surrounding businesses,
- Encourage development that will create and retain jobs throughout the JEDD,
- Encourage development in the JEDD that will provide support services to surrounding communities,
- Increase the tax base through the attraction of more commercial investment.

Economic Development Priorities:

The immediate priority of the District, upon formation, will be to determine the appropriate infrastructure necessary to support the optimal development sought for the District. The District will work closely with other local governments, including the Township, the City, Warren County and, if necessary and appropriate, the Warren County Port Authority to plan and provide funding for the necessary infrastructure. The necessary infrastructure is expected to include, water mains and lines, water storage tower, sanitary sewer mains and lines, storm sewer drainage, retention and detention facilities, new roadways, improvements to existing roadways, street lighting, traffic signalization, sidewalks, landscaping, signage and related improvements. The District will utilize various revenues and funding sources including federal, State and local grant opportunities; new revenues resulting from income tax collection within the District; service payments in lieu of taxes from ORC Section 5709.73 tax exemption; and cooperative agreements with other governmental and private entities to finance the necessary public infrastructure improvements. Without public participation in the infrastructure needs of the project the cost of such improvements will hinder optimal development of the site and extend the time it will take for development to occur.

To encourage economic development throughout the JEDD, each participating jurisdiction must continue to provide necessary infrastructure and community services. Maintenance of and improvements to infrastructure are required for the upkeep of existing systems, while planning for the future requires supporting the development of long-term infrastructure plans and community service needs. The proposed services, facilities and improvements set forth in the attached Schedule A and the tax revenues described in the attached Schedule B (and the expenditure thereof) will have a direct benefit to the businesses within the JEDD boundaries.

Schedule A
Schedule for New, Expanded, or Additional Services, Facilities, and Improvements

The Contracting Parties support the development of industrial and commercial development in Turtlecreek Township and related development. The JEDD will work with Warren county, the state and the Contracting Parties to facilitate the provision of the following new, expanded, and additional services, facilities, and improvements:

Provision of capital improvements and long-term maintenance of roadways, sidewalks, intersections, signage and other public infrastructure within and adjacent to the JEDD boundaries;

Provision of capital improvements and long-term maintenance of water systems, sewer systems and other public utility infrastructure within and adjacent to the JEDD boundaries;

Provision of emergency and safety services to respond to the needs of the increased number of employees;

Provision of traffic management systems and services to allow for efficient and safe flow of vehicular and pedestrian traffic to and from and within the JEDD; and

Provision of the City's economic development services with respect to the District, including to those areas of the District located in the Township.

Encouragement of economic development, job creation, and commercial development to create and retain jobs.

The JEDD expects this Economic Development Plan to be integrated into and complementary to the economic development planning for the entire area of the Contracting Parties, and is expected to provide the stimulus for the economic enhancement of Turtlecreek Township and to maintain and create jobs and economic opportunities for the residents of the Contracting Parties.

Schedule B

Schedule for Collection of Income Taxes

The Board of the JEDD will levy an income tax within the JEDD in accordance with Ohio Revised Code Section 715.72 on all employee wages earned within the JEDD and all net profits of all businesses earned within the JEDD.

For each fiscal year during which the Contract is effective, the Board shall levy the income tax on employee wages earned within the District and on net profits of businesses earned with the District at a rate equal to the rate determined pursuant to Section 10 of the Contract.

The Income Tax Rate shall initially be established at the Monroe income tax rate of two percent (2.0%), in accordance with Section 715.72(F) of the Revised Code. This income tax shall go into effect within 60 days of the adoption of a resolution adopted by the JEDD Board, as provided therein. The rate of the income tax shall change from time to time so that it is not more than the highest rate of the municipal income tax levied by Monroe; no action by the Board shall be required to effect a change to reduce such rate in order to be in compliance with these provisions. The Board may by resolution adopt any other changes to the income tax rate, so long as such changes are in compliance with Section 715.72(F) of the Revised Code.

The Board may establish procedures by which the income tax levied on employee wages earned within the JEDD is to be collected from employees employed within the JEDD or withheld by businesses located within the JEDD, and the Board shall establish procedures by which the income tax on net profits of businesses earned within the JEDD is to be collected from one or more businesses located within the JEDD. Such procedures may provide for the payment of withholding or estimated taxes by those employees or businesses and the reconciliation of income taxes paid on net profits of businesses between fiscal years.

The Board shall enter into an income tax collection and distribution administrator agreement with Monroe to administer, collect and enforce the income tax on behalf of the Board in accordance with the Contract and the administrator agreement. The administrator agreement shall provide that Monroe is responsible for the receipt, safeguarding, investment and distribution of the income taxes collected within the JEDD.

The resolution levying the income tax within the JEDD shall provide that an amount of the income tax collected (*i.e.* all amounts collected from the levy of the income tax each year) equal to the District Administrative cost, as defined in the Contract, be set aside for long-term maintenance of the JEDD; the income tax administrator shall receive annually a service fee equal to three and one half (3.5%) percent of gross income tax revenues collected for that period; and an amount equal to the percentage of the gross income tax revenue, as determined from time to time by the Board, shall be placed into an escrow fund to pay refunds, and in general to balance accounts and the balance of the income tax revenues shall be distributed among the Contracting Parties as follows:

Turtlecreek Township	77%
City of Monroe	23%

The income tax revenues are to be used by the JEDD, the Township and the City to encourage and support the operations of the JEDD or to the Township or the City for general governmental services, maintaining and improving the infrastructure facilities of the JEDD and the Contracting Parties (including paying debt charges related thereto), providing safety and health services within the JEDD and within the Contracting Parties, providing urban and economic development planning, engineering, counseling, consulting, marketing and financing services for the JEDD and for the Contracting Parties, and generally improving the environment for those working and residing in the JEDD and in the Contracting Parties, and for all other purposes permitted by law.

The income tax levied by the Board pursuant to the Agreement and Section 715.72(F)(5) of the Ohio Revised Code shall apply in the entire JEDD throughout the term of the Agreement, notwithstanding that all or a portion of the JEDD may become subject to annexation, merger or incorporation. In the event of conflict between the City’s income tax ordinance and the Agreement, the Agreement shall prevail.

EXHIBIT E
PRELIMINARY ESTIMATE OF COSTS

bayer becker

6900 Tylersville Road
Mason, Ohio 45056
(513) 492-9832
www.bayerbecker.com

Engineer's Preliminary Estimate of Probable Construction Cost

Date: 6/14/2022 Revised:
Calculated By: MGS File No.: 18-0083
Checked By: JSD

Project:

Item Number	Description	Quantity	Unit	@		Unit Cost	=	Total Cost
Roadway								
201/202	Demolition, Clearing and Grubbing	1	Lump	@	$	11,261.40	=	$11,261.40
203	Excavation, Embankment & Topsoil Stripping	82,691	CY	@	$	4.73	=	$391,262.42
203	Fine Grading	42,620	SY	@	$	6.29		$268,102.50
203	Topsoil Respread	9,990	CY	@	$	3.00		$29,970.00
204	Subgrade Compaction	29,269	SY	@	$	3.00	=	$87,807.00
204	Proof Rolling	12	Hour	@	$	200.00	=	$2,400.00
206	Cement Stablizilation Subgrade (Global Chemical Stablilization-12" min.)	27,850	SY	@	$	7.00	=	$194,950.00
606	Guardrail, Type MGS	309	LF	@	$	21.00	=	$6,489.00
606	Anchor Assembly, Type T	4	Each	@	$	850.00	=	$3,400.00
608	Curb Ramp	1,850	SF	@	$	20.00	=	$37,000.00
	Roadway Total							$1,032,642.32
Erosion Control								
601	Rock Channel Protection, Type C, with Filter	59	CY	@	$	152.00	=	$8,968.00
659	Seeding and Mulching	2,352	SY	@	$	3.00	=	$7,056.00
659	Repair Seeding and Mulching	118	SY	@	$	1.25	=	$147.50
659	Commercial Fertilizer	0.42	Ton	@	$	700.00	=	$294.00
659	Water	14	Mgal.	@	$	3.00	=	$42.00
832	Erosion Control	7682	Each	@	$	1.00	=	$7,682.00
836	Seeding and Erosion Control with Turf Reinforcing Mat, Type 1	146	SY	@	$	7.00	=	$1,022.00
878	Inspection and Compaction Testing of Unbound Materials	1	Lump	@	$	5,000.00	=	$5,000.00
	Erosion Control Total							$30,211.50
Drainage								
511	Class QC1 Concrete, Headwall	8	CY	@	$	2,500.00	=	$20,000.00
611	12" Conduit, Type B	221	LF	@	$	88.00	=	$19,448.00
611	12" Conduit, Type C	314	LF	@	$	81.00	=	$25,434.00
611	15" Conduit, Type B	258	LF	@	$	110.00	=	$28,380.00
611	15" Conduit, Type C	273	LF	@	$	85.00	=	$23,205.00
611	18" Conduit, Type B	871	LF	@	$	120.00	=	$104,520.00
611	18" Conduit, Type C	322	LF	@	$	87.00	=	$28,014.00
611	24" Conduit, Type B	205	LF	@	$	146.00	=	$29,930.00
611	24" Conduit, Type C	388	LF	@	$	120.00	=	$46,560.00
611	30" Conduit, Type B	82	LF	@	$	177.00	=	$14,514.00
611	30" Conduit, Type C	488	LF	@	$	177.00	=	$86,376.00
611	36" Conduit, Type B	40	LF	@	$	219.00	=	$8,760.00
611	36" Conduit, Type C	300	LF	@	$	219.00	=	$65,700.00
611	42" Conduit, Type C	394	LF	@	$	233.00	=	$91,802.00
611	Manhole, No. 1	2	Each	@	$	4,500.00	=	$9,000.00
611	ODOT Catch Basin, No.3A	18	Each	@	$	3,500.00	=	$63,000.00
611	ODOT Catch Basin, No.3	12	Each	@	$	4,600.00	=	$55,200.00
611	ODOT Catch Basin, No.3-Modified	12	Each	@	$	5,900.00	=	$70,800.00
Spec.	Water Quality Basin	2	Each	@	$	10,000.00	=	$20,000.00
Spec.	Shaker Creek Bridge	2,920	SY	@	$	350.00	=	$1,022,000.00
Spec.	Harmon Run Bridge	1,680	SY	@	$	350.00	=	$588,000.00
	Drainage Total							$2,420,643.00
Water								
638	8" Water Main Ductile Iron Pipe ANSI Class 53	1,556	LF	@	$	75.00	=	$116,700.00
638	12" Water Main Ductile Iron Pipe ANSI Class 53	162	LF	@	$	130.00	=	$21,060.00
638	16" Water Main Ductile Iron Pipe ANSI Class 53	4,735	LF	@	$	160.00	=	$757,600.00
Spec.	21" PVC Sch40 Casing Pipe	129	LF	@	$	150.00	=	$19,350.00
638	8" Gate Valve and Valve Box	7	EA	@	$	1,800.00	=	$12,600.00
638	12" Gate Valve and Valve Box	2	EA	@	$	3,100.00	=	$6,200.00
638	16" Gate Valve and Valve Box	8	EA	@	$	4,500.00	=	$36,000.00
638	6" Fire Hydrant	12	EA	@	$	5,400.00	=	$64,800.00

Number	Description	Quantity	Unit	@	Unit Cost	=	Total Cost
	Water Total						$1,034,310.00
Sanitary							
638	3" Force Main Ductile Iron Pipe ANSI Class 53	995	LF	@ $	50.00	=	$49,750.00
638	4" Force Main Ductile Iron Pipe ANSI Class 53	4,357	LF	@ $	65.00	=	$283,205.00
638	3" Gate Valve and Valve Box	1	EA	@ $	1,250.00	=	$1,250.00
638	4" Gate Valve and Valve Box	3	EA	@ $	1,250.00	=	$3,750.00
638	Air Release Valve & Chamber	3	EA	@ $	4,500.00	=	$13,500.00
Spec.	10" PVC Sch40 Casing Pipe	129	LF	@ $	100.00	=	$12,900.00
611	8" SDR-35 Pipe	31	LF	@ $	100.00	=	$3,100.00
Spec.	Connect to Existing Manhole	1	EA	@ $	1,500.00		$1,500.00
611	Sanitary Manhole	1	EA	@ $	3,500.00	=	$3,500.00
	SanitaryTotal						$372,455.00
Dry Utilities							
625	Pull Box, 725.08 ,48" Type 1	12	EA	@ $	2,500.00	=	$30,000.00
Spec.	Electric Manhole	4	EA	@ $	7,500.00	=	$30,000.00
Spec.	Electric Switchgear Cable Pit	5	EA	@ $	10,000.00	=	$50,000.00
Spec.	12" PVC Sch40 Casing Pipe	129	LF	@ $	120.00	=	$15,480.00
Spec.	4" PVC Sch40 Pipe	9976	LF	@ $	25.00	=	$249,400.00
Spec.	6" PVC Sch40 Pipe	15086	LF	@ $	35.00	=	$528,010.00
	Dry Utilities Total						$902,890.00
Pavement							
301	Asphalt Concrete Base, PG64-22	3,891	CY	@ $	230.00	=	$894,930.00
304	Aggregate Base	7,596	CY	@ $	80.00	=	$607,680.00
407	Non-Tracking Tack Coat	3,277	Gal.	@ $	3.00	=	$9,831.00
441	Asphalt Concrete Surface Course, PG64-22	105	CY	@ $	250.00	=	$26,250.00
442	Asphalt Concrete Surface Course, 12.5mm, Type A	1,056	CY	@ $	250.00	=	$264,000.00
442	Asphalt Concrete, Intermediate Course, 19mm	1,407	CY	@ $	210.00	=	$295,470.00
448	Asphalt Concrete Surface Course, Type 1	300	CY	@ $	250.00	=	$75,000.00
448	Asphalt Concrete, Intermediate Course, Type 1	259	CY	@ $	210.00	=	$54,390.00
Spec.	Temporary Access Pavement	1,523	SY	@ $	86.92	=	$132,379.16
608	4" Concrete Walk	9,234	SF	@ $	15.00	=	$138,510.00
609	ODOT Type 2 Curb and Gutter	13,710	LF	@ $	30.00	=	$411,300.00
609	Warren County Type "C" Curb & Gutter	570	LF	@ $	30.00	=	$17,100.00
	Pavement Total						$2,926,840.16
Traffic Control							
630	Ground Mounted Support. No. 3 Post	120	LF	@ $	12.00	=	$1,440.00
630	Sign, Flat Sheet	45.3	SF	@ $	25.00	=	$1,131.25
644	Edge Line, 4"	0.09	Mile	@ $	5,000.00	=	$450.00
644	Double Yellow Center Line	2.14	Mile	@ $	7,000.00	=	$14,980.00
644	Stop Line	71	LF	@ $	10.00	=	$710.00
644	Crosswalk Line	44	LF	@ $	4.00	=	$176.00
644	Lane Arrow	19	Each	@ $	100.00	=	$1,900.00
644	Island Marking	66	SF	@ $	4.00	=	$264.00
	Traffic Control Total						$21,051.25
Miscellaneous							
623	Construction Layout Stakes	1	Lump	@ $	174,820.86	=	$174,820.86
624	Mobilization	1	Lump	@ $	200,000.00	=	$200,000.00
	Miscellaneous Total						$374,820.86
Subtotal							$9,115,864.09
Contingency		20%					$1,823,172.82
Total							**$10,939,036.91**

EXHIBIT F
ANALYSIS OF THE ANTICIPATED SOURCES FOR FUNDING

CORE5
INDUSTRIAL PARTNERS

1230 Peachtree Street NE
Suite 3560
Atlanta, GA 30309

Exhibit F
ANALYSIS OF THE ANTICIPATED SOURCES FOR FUNDING

September 12, 2022

Turtlecreek – Monroe Joint Economic Development District Contract

To whom it may concern,

Core5 Industrial Partners, industrial developer of the park located in the JEDD area, attests to having the funds available to design and build the public improvements outlined in Exhibit E of the attached contract.

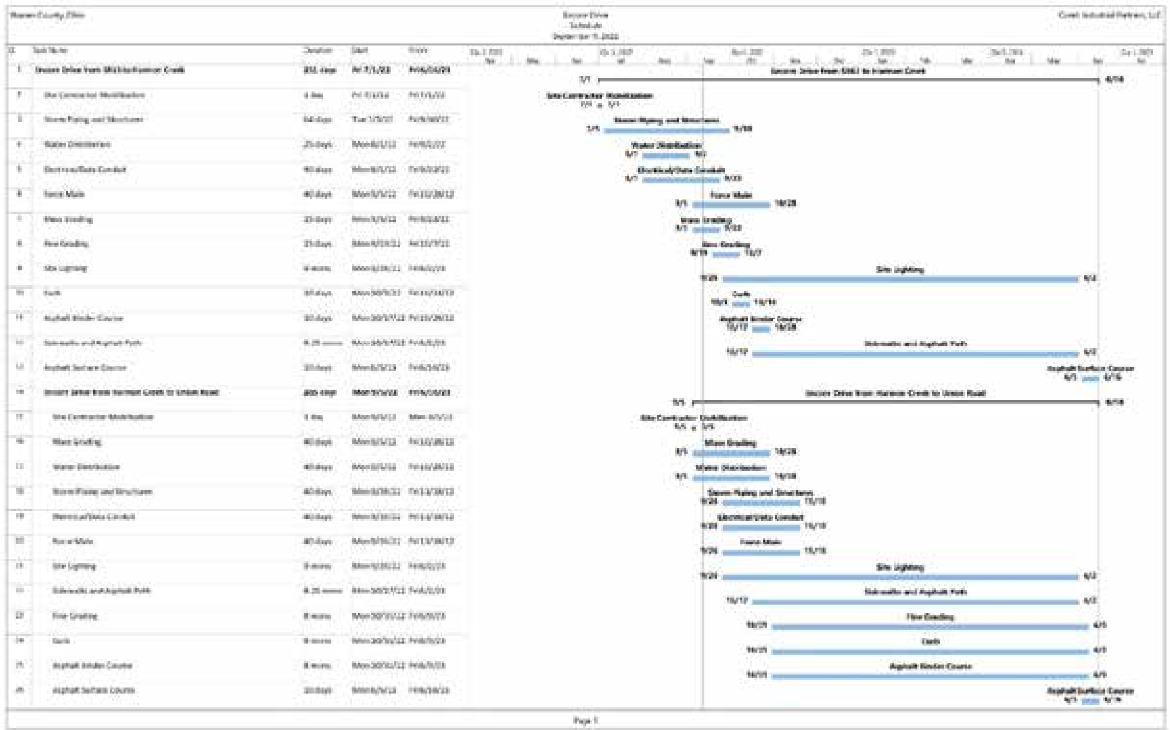
Sincerely,

Linda D. Booker

Linda Booker
Executive Vice President and CFO

EXHIBIT G

ESTIMATES/EVIDENCE INDICATING THAT THE PUBLIC UTILITY INFRASTRUCTURE WILL BE COMPLETED WITHIN FIVE YEARS



C5 ENCORE
LOGISTICS CENTER BUILDING 1

Encore Road, Turtlecreek, Ohio

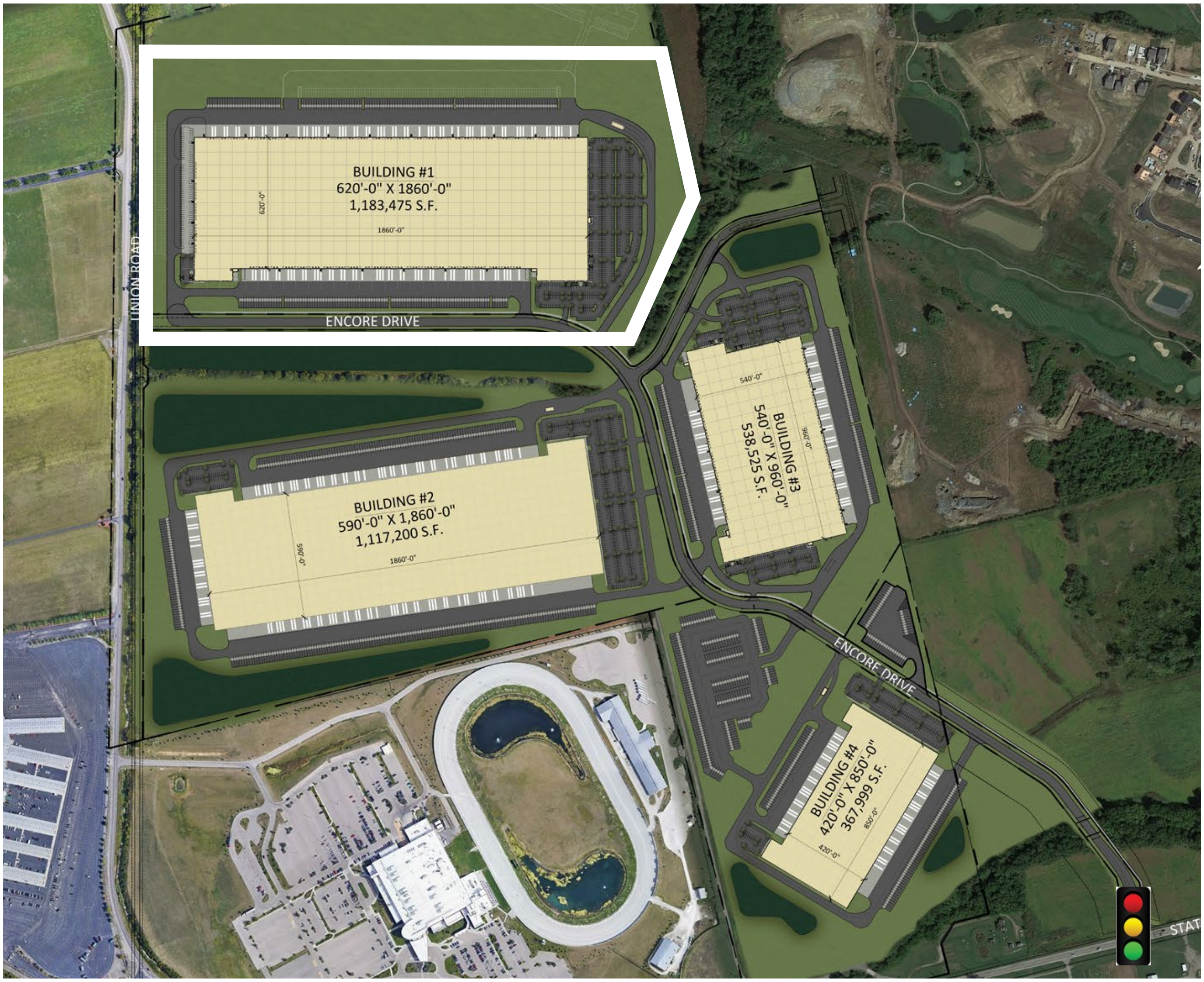
1,183,475 SF Available for Lease

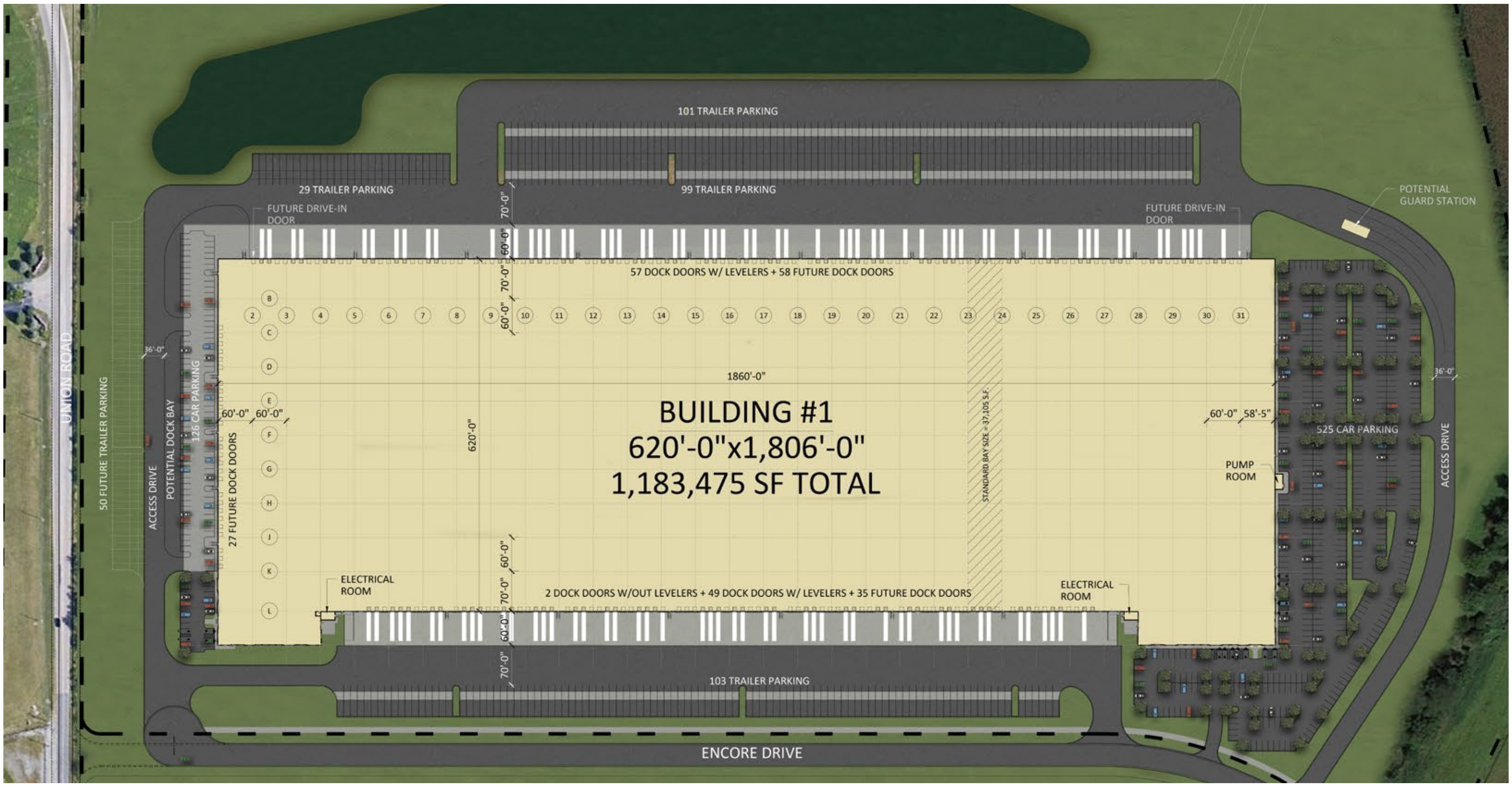
LEASING AGENT

DEVELOPER

C5 ENCORE LOGISTICS CENTER

C5 Encore Logistics Center is a master-planned logistics campus strategically located 1.1 miles from I-75 (exit 29) via a high volume SPUI (single point urban interchange) interchange, mid-way between the Cincinnati and Dayton MSA's. The park's location allows companies to draw from high quality, competitively priced labor pools while also providing 2-day access to 60% of the U.S. population. End users may qualify for a variety of incentives, including up to 15-years of real estate tax abatement on improvements via the in-place incentives agreements with Turtlecreek Township and Warren County. With strong corporate occupiers nearby, Encore Logistics Center offers its occupants an undeniable logistical advantage in this growing e-commerce hub of the Central U.S. With sites available to accommodate occupiers from 100,000 SF up to 1,200,000 SF, Encore Logistics Center is an ideal location for local, regional and national distribution operations.





BUILDING SPECIFICATIONS

Square Footage	1,183,475 SF
Office Area	14,400 SF
Configuration	620’ x 1,806’ Cross-dock configuration with potential for 3-sided loading
Column Spacing	60’ wide x 60’ deep with 70’ deep staging bays
Clear Height	40’
Dock Doors	108 (106 w/levelers) expandable by 120 doors
Drive-In Doors	2 (Expandable)
Truck Court Depth	130’-185’
Auto Parking	651
Trailer Parking	332 (Up to 546)
Electrical	2 x 3,000 amp 480/277V service
Sprinkler	ESFR sprinkler system
Lighting	LED with Motion Sensors - 30FC at 36” A.F.F. with automation
Sustainability	White TPO roof, clerestory windows
Tax Abatement	Up to 75% Tax Abatement for 15 years

METRO AREA

I-75..<.5 miles
I-71..10 miles
I-275 (Cincinnati)...................13.4 miles
I-675 (Dayton).......................18.4 miles
Crossroads of America
I-70 at I-75.................................37 miles

AIR

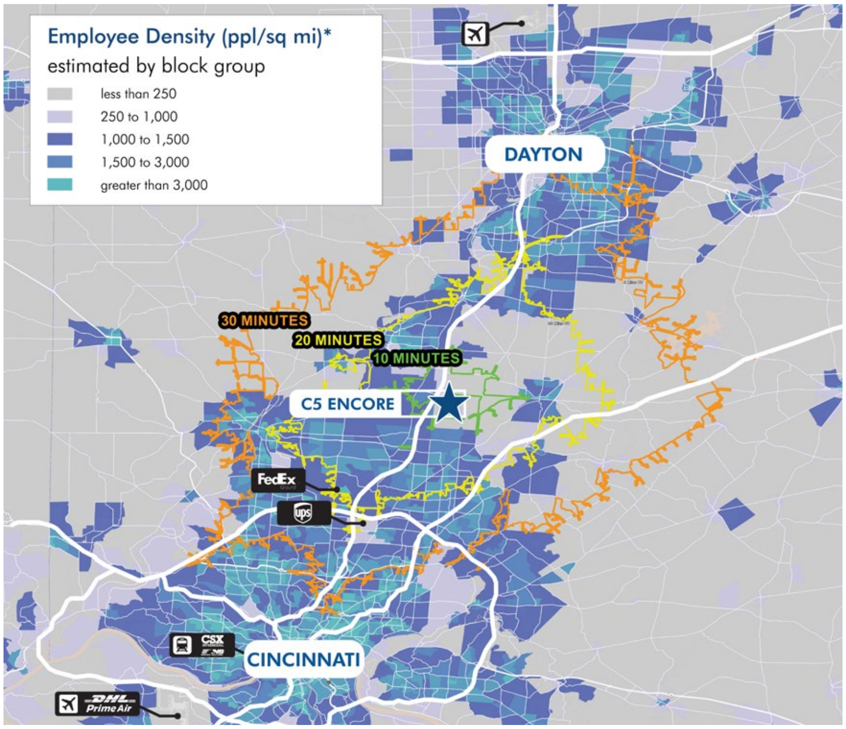
Cincinnati Int'l.......................40.8 miles
Dayton Int'l............................37.5 miles
DHL Super Cargo Hub
at CVG................................. 40.8 miles
Prime Air Hub at CVG.......... 40.8 miles

GROUND

FedEx Ground.......................12.3 miles
UPS......................................16.5 miles

INTERMODAL

CSX...34 miles
Norfolk Southern.....................34 miles



Douglas Armbruster
Senior Vice President & Managing Director
O 859.287.3707
darmbruster@c5ip.com

Mike Lowe
Senior Vice President
O 513.369.1311
mike.lowe@cbre.com

ORDINANCE NO. 2022-30

AN ORDINANCE, OTHERWISE KNOWN AS THE PERMANENT APPROPRIATIONS ORDINANCE, TO MEET CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF MONROE, DURING FISCAL YEAR ENDING DECEMBER 31, 2022.

SECTION 1: To provide for current expenses of the City of Monroe, this Appropriations Ordinance is hereby repealed, amended, and supplemented so it sets aside and appropriates from the various funds of the City the amounts set forth in the following sections.

SECTION 2: There be appropriated from the GENERAL FUND:

1110	**GENERAL GOVERNMENT**			
000	*FUND EXPENSES*			
	OPERATING EXPENSES			51,500
	OTHER			-
			TOTAL	*51,500*
110	*CITY COUNCIL*			
	PERSONAL SERVICES			119,534
	OPERATING EXPENSES			102,500
			TOTAL	*222,034*
120	*CITY MANAGER'S OFFICE*			
	PERSONAL SERVICES			598,487
	OPERATING EXPENSES			536,700
			TOTAL	*1,135,187*
125	*INFORMATION TECHNOLOGY*			
	OPERATING EXPENSES			80,500
			TOTAL	*80,500*
130	*HUMAN RESOURCES*			
	PERSONAL SERVICES			447,931
	OPERATING EXPENSES			280,850
			TOTAL	*728,781*
135	*ECONOMIC DEVELOPMENT*			
	PERSONAL SERVICES			113,487
	OPERATING EXPENSES			251,250
			TOTAL	*364,737*
140	*DEVELOPMENT*			
	PERSONAL SERVICES			484,052
	OPERATING EXPENSES			521,750
	OTHER EXPENSES			4,000
			TOTAL	*1,009,802*

145	*ENGINEERING*			
	PERSONAL SERVICES		312,146	
	OPERATING EXPENSES		345,000	
		TOTAL	*657,146*	
150	*FINANCE*			
	PERSONAL SERVICES		1,040,636	
	OPERATING EXPENSES		499,621	
	OTHER EXPENSES		825,000	
		TOTAL	*2,365,257*	
160	*MAYOR'S COURT*			
	PERSONAL SERVICES		112,073	
	OPERATING EXPENSES		23,250	
		TOTAL	*135,323*	
TOTAL GENERAL GOVERNMENT				**6,750,267**
PUBLIC SAFETY				
220	*PUBLIC SAFETY COMMUNICATIONS*			
	PERSONAL SERVICES		741,213	
	OPERATING EXPENSES		106,050	
		TOTAL	*847,263*	
250	*POLICE*			
	OTHER EXPENSES		3,300,000	
		TOTAL	*3,300,000*	
270	*FIRE*			
	OTHER EXPENSES		2,800,000	
		TOTAL	*2,800,000*	
TOTAL PUBLIC SAFETY				**6,947,263**
PUBLIC WORKS				
310	*STREET*			
	OTHER EXPENSES		1,270,000	
		TOTAL	*1,270,000*	
330	*BUILDINGS AND GROUNDS*			
	OPERATING EXPENSES		627,000	
		TOTAL	*627,000*	
390	*STORMWATER*			
	OTHER EXPENSES		689,000	
		TOTAL	*689,000*	
TOTAL PUBLIC WORKS				**2,586,000**

PARKS AND RECREATION			
410 *PARK OPERATION AND MAINTENANCE*			
PERSONAL SERVICES		361,337	
OPERATING EXPENSES		279,000	
	TOTAL	*640,337*	
TOTAL PARKS AND RECREATION			**640,337**
OTHER FINANCING USES			
710 *CAPITAL IMPROVEMENTS*			
OTHER EXPENSES		880,850	
	TOTAL	*880,850*	
810 *DEBT SERVICE*			
OTHER EXPENSES		795,180	
	TOTAL	*795,180*	
TOTAL OTHER FINANCING USES			**1,676,030**
TOTAL GENERAL FUND			18,599,897
GRAND TOTAL GENERAL FUND			**18,599,897**

SECTION 3: There be appropriated from the following SPECIAL REVENUE FUNDS:

2101 PUBLIC SAFETY INCOME TAX FUND			
PUBLIC SAFETY			
PERSONAL SERVICES		2,300,000	
OTHER EXPENSES		451,000	
	TOTAL		*2,751,000*
2210 STREET FUND			
PUBLIC WORKS			
PERSONAL SERVICES		1,512,108	
OPERATING EXPENSES		874,200	
	TOTAL		*2,386,308*
2220 STATE HIGHWAY FUND			
PUBLIC WORKS			
OPERATING EXPENSES		92,900	
	TOTAL		*92,900*
2230 MOTOR VEHICLE LICENSE			
PUBLIC WORKS			
OPERATING EXPENSES		189,566	
	TOTAL		*189,566*

2310	**FIRE - 1989 LEVY FUND**			
	PUBLIC SAFETY			
	PERSONAL SERVICES		4,072,917	
	OPERATING EXPENSES		770,700	
	OTHER EXPENSES		3,800	
		TOTAL		*4,847,417*
2330	**PUBLIC SAFETY FEMA GRANT FUND**			
	PUBLIC SAFETY			
	OPERATING EXPENSES		13,000	
		TOTAL		*13,000*
2410	**POLICE LAW ENFORCEMENT**			
	250 *PUBLIC SAFETY*			
	PERSONAL SERVICES		3,366,544	
	OPERATING EXPENSES		665,114	
		TOTAL		*4,031,658*
2420	**DARE GRANT FUND**			
	250 *PUBLIC SAFETY*			
	OPERATING EXPENSES		6,500	
		TOTAL		*6,500*
2430	**ENFORCEMENT & EDUCATION FUND**			
	250 *PUBLIC SAFETY*			
	OPERATING EXPENSES		3,000	
		TOTAL		*3,000*
2510	**COURT TECHNOLOGY IMPROVEMENT**			
	GENERAL GOVERNMENT			
	OPERATING EXPENSES		13,400	
		TOTAL		*13,400*
2600	**2004 TIFS**			
	DEVELOPMENT INCENTIVES			
	OPERATING EXPENSES		26,040	
	OTHER EXPENSES		3,497,360	
		TOTAL		*3,523,400*
2700	**2004 RIDS**			
	DEVELOPMENT INCENTIVES			
	OPERATING EXPENSES		38,400	
	OTHER EXPENSES		4,682,316	
		TOTAL		*4,720,716*

GRAND TOTAL SPECIAL REVENUE FUNDS			***22,578,865***

SECTION 4: There be appropriated from the following CAPITAL PROJECTS FUNDS:

3101	**CAPITAL INCOME TAX FUND**		
	GENERAL GOVERNMENT		
	OPERATING EXPENSES	22,000	
	PUBLIC SAFETY		
	OPERATING EXPENSES	321,500	
	PUBLIC WORKS		
	OPERATING EXPENSES	280,000	
	CAPITAL EXPENSES	1,315,000	
	OTHER FINANCING USES		
	OTHER EXPENSES	712,800	
	TOTAL		*2,651,300*
3110	**PARK IMPROVEMENT FUND**		
	PARKS AND RECREATION		
	OPERATING	-	
	CAPITAL EXPENSES	3,575,000	
	TOTAL		*3,575,000*
3120	**CAPITAL IMPROVEMENT FUND**		
	GENERAL GOVERNMENT		
	CAPITAL EXPENSES	68,300	
	PUBLIC SAFETY		
	CAPITAL EXPENSES	504,350	
	PUBLIC WORKS		
	OPERATING EXPENSES	113,000	
	CAPITAL EXPENSES	3,713,519	
	TOTAL		*4,399,169*
6120	**WATER CAPITAL IMPROVEMENT FUND**		
	PUBLIC WORKS		
	OPERATING EXPENSES	245,000	
	CAPITAL EXPENSES	1,117,457	
	TOTAL		*1,362,457*
6125	**WATER METER REPLACEMENT FUND**		
	PUBLIC WORKS		
	OPERATING EXPENSES	30	
	CAPITAL EXPENSES	80,000	

	TOTAL		*80,030*
GRAND TOTAL CAPITAL PROJECTS FUNDS			***12,067,956***

SECTION 5: There be appropriated from the following DEBT SERVICE FUNDS:

4110	**G.O. BOND RETIREMENT**		
	GENERAL GOVERNMENT		
	DEBT SERVICE EXPENSE	821,000	
	TOTAL		*821,000*
4210	**WATER BOND RETIREMENT**		
	PUBLIC WORKS		
	DEBT SERVICE EXPENSE	380,000	
	TOTAL		*380,000*
4310	**S.A. BOND RETIREMENT FUND**		
	GENERAL GOVERNMENT		
	OPERATING EXPENSES	100	
	DEVELOPMENT INCENTIVES		
	OTHER EXPENSES	1,105,000	
	TOTAL		*1,105,100*
4410	**INCOME TAX BOND RETIREMENT FUND**		
	GENERAL GOVERNMENT		
	DEBT SERVICE EXPENSE	615,000	
	TOTAL		*615,000*
GRAND TOTAL DEBT SERVICE FUNDS			***2,921,100***

SECTION 6: There be appropriated from the following SPECIAL ASSESSMENT FUNDS:

5110	**S.A. STREET LIGHTING FUND**		
	GENERAL GOVERNMENT		
	OPERATING EXPENSES	6,371	
	TOTAL		*6,371*
GRAND TOTAL SPECIAL ASSESSMENT FUNDS			***6,371***

SECTION 7: There be appropriated from the following ENTERPRISE FUNDS:

6110	**WATER FUND**		
	PUBLIC WORKS		
	PERSONAL SERVICES	706,779	
	OPERATING EXPENSES	1,963,600	
	OTHER EXPENSES	250,000	

		TOTAL		*2,920,379*
6210	**SEWER FUND**			
	PUBLIC WORKS			
	PERSONAL SERVICES		94,033	
	OPERATING EXPENSES		1,198,200	
		TOTAL		*1,292,233*
6310	**STORM WATER FUND**			
	PUBLIC WORKS			
	PERSONAL SERVICES		219,679	
	OPERATING EXPENSES		368,150	
	CAPITAL EXPENSES		1,008,500	
		TOTAL		*1,596,329*
6410	**GARBAGE FUND**			
	PUBLIC WORKS			
	PERSONAL SERVICES		71,012	
	OPERATING EXPENSES		903,500	
		TOTAL		*974,512*
6510	**CEMETERY FUND**			
	PUBLIC WORKS			
	PERSONAL SERVICES		40,000	
	OPERATING EXPENSES		85,950	
		TOTAL		*125,950*
6610	**STREET LIGHTING FUND**			
	PUBLIC WORKS			
	OPERATING EXPENSES		150,050	
		TOTAL		*150,050*
GRAND TOTAL ENTERPRISE FUNDS				***7,059,453***

SECTION 8: There be appropriated from the following TRUST AND AGENCY FUNDS:

7100	**CEMETERY MAINTENANCE TRUST FUND**			
	FUND EXPENSE			
	OPERATING EXPENSES		10,000	
		TOTAL		*10,000*
7110	**MOUND CEMETERY TRUST FUND**			
	PUBLIC WORKS			
	OPERATING EXPENSES		10,000	
		TOTAL		*10,000*
7120	**LONG STREET CEMETERY TRUST FUND**			

	PUBLIC WORKS			
	OPERATING EXPENSES		250	
		TOTAL		*250*
7310	**FIRE HISTORIC PRESERVATION FUND**			
	PUBLIC SAFETY			
	CAPITAL OUTLAY		1,470	
		TOTAL		*1,470*
7320	**FIRE LOSS SECURITY FUND**			
	PUBLIC SAFETY			
	OPERATING		21,371	
		TOTAL		*21,371*
7410	**DRUG LAW ENFORCEMENT TRUST FUND**			
	PUBLIC SAFETY			
	OPERATING EXPENSES		20,000	
		TOTAL		*20,000*
GRAND TOTAL TRUST AND AGENCY FUNDS				***63,091***
TOTAL ALL APPROPRIATIONS				***63,296,733***

SECTION 9: The City Manager is hereby authorized to convert the dollar appropriation figure in the Ordinance to such form as may be acceptable to the Auditors of Butler and Warren Counties and the Auditor of the State of Ohio provided in this conversion no change of total dollar amounts shall within the Sections of this Ordinance be permitted without approval of Council.

SECTION 10: The Finance Director is hereby authorized to draw warrants on the City Treasury for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same, or an ordinance or resolution of Council to make the expenditures provided that no warrants shall be drawn OR paid for salaries or wages except to persons employed by authority and in accordance with law or ordinance. Provided further that the appropriations for contingencies can only be expended upon appeal of two-thirds vote of Council for items of expense constituting a legal obligation against the City, and for purposes other than those covered by other specific appropriations herein made.

SECTION 11: This measure shall take effect immediately upon passage pursuant to Section 7.08(B)(1) of the Charter of the City of Monroe.

PASSED: ______________________________

ATTEST: APPROVED:

______________________________ ______________________________

Clerk of Council Mayor

City of Monroe

Supplemental Appropriations

November 8, 2022

FUND	FUND DESCRIPTION	CURRENT APPROPRIATIONS	ADJUSTED APPROPRIATIONS	AMOUNT OF CHANGE	% CHANGE	ACCOUNT NUMBER	REASON FOR REQUEST
1110	**GENERAL GOVERNMENT**						
	HUMAN RESOURCES						
	OPERATING EXPENSES	238,500	280,850	42,350	17.8%	*11113000-52313*	Pradco Assessment Center for Fire Lieutenant and Fire Battalion Chief positions
	TOTAL	*646,431*	*728,781*				

CIVICA

Civica North America, INC.

City of Monroe

LGT - North America

2023 License, Support & Maintenance

Period: January 1 2023 to December 31 2023

LSM0507CMI

End User: Monroe Police Department (10598)

Licence, Support and Maintenance Description	Net ($)
94-Authority CAD	14,793.81
95-Authority RMS	11,594.00
96-Authority Mobile Safety	6,527.15
10-Authority RedHawk	4,479.96
Total Annual Net Charge for 2023 - 2023	**37,394.92**

CIVICA

Civica North America, INC.

City of Monroe
233 South Main Street
P. O. Box 629, OH 45050

FAO: Michelle Payne

Our Ref: LSM0507CMI
End User: Monroe Police Department (10598)

September 15 2022

Notice of Annual Renewal

Please accept this letter as notice of the annual increase in charges, for the year beginning January 1 2023.

Throughout the course of this year, we have seen an unprecedented rise in inflation across the US with the current rate at 9% and strong forecasts of even greater increases in the months to come.

Inflation combined with changes to working patterns across the country since COVID-19, whereby greater flexibility has been given to works to work from home, has seen significant increases in competition for staff. For example, software developers working from home can now work for companies in higher paying states, such as California, without having to move home which has driven the cost of salaries up in order for us to attract new talent and retain existing employees.

We have also seen world security challenged with recent events in Ukraine/Russia and an ever increasing threat from other countries such as China and North Korea. In recognition of this, we have taken the threat seriously and have proactively increased our security across all software along with ensuring we work to the most stringent of security processes and certifications. Although we feel this is essential to all customers, to keep data and IT systems protected, there is a cost to doing this and as such this is also reflected in our annual increases.

As a result of the increasing costs, Civica will apply a 10% increase to software and hardware maintenance in order to keep pace with wage and supplier inflation as well as the ability to ensure that the increases faced this year do not detract from product investment and attracting the best skills to the company.

Accordingly, your total charge for the year beginning January 1 2023 will be $37,394.92. The charges will be invoiced annually.

Please review this schedule, and if applicable, submit the necessary Purchase Order, quoting our ref: LSM0507CMI, to us at the below address, or preferably, via email to: Renewals@civicaus.com

Should you have any queries with the enclosed schedule or require further information, please do not hesitate to contact Vivian Pope or your Account Manager so that any questions or issues can be resolved before invoices are prepared. Likewise, if there are any changes that need to be made for the upcoming year, please let them know right away before the resulting invoices are issued. They can be reached by telephone at 937-836-4499 or 800-686-9313 or by email at vivian.pope@civicaus.com or Sales@civicaus.com.

We would like to take this opportunity to thank you for your continued support.

Yours sincerely,

Revenues Team
Renewals@civicaus.com

CIVICA

Civica North America, INC.

City of Monroe

LGT - North America

2023 License, Support & Maintenance

Period: January 1 2023 to December 31 2023

LSM0673CMI

End User: Monroe Police Department (10598)

Licence, Support and Maintenance Description	**Net ($)**
Authority Server 24/7	2,494.80
Total Annual Net Charge for 2023 - 2023	**2,494.80**

Civica North America, INC. - 52 Hillside Ct, Englewood, OHIO, 45322
Tel: +1 937 836 4499 Fax: +1 937 839 4495 Email: Revenues@CivicaUS.com Web: www.civicacmi.com

CIVICA

Civica North America, INC.

City of Monroe
233 South Main Street
P. O. Box 629, OH 45050

FAO: Michelle Payne

Our Ref: LSM0673CMI
End User: Monroe Police Department (10598)

September 15 2022

Notice of Annual Renewal

Please accept this letter as notice of the annual increase in charges, for the year beginning January 1 2023.

Throughout the course of this year, we have seen an unprecedented rise in inflation across the US with the current rate at 9% and strong forecasts of even greater increases in the months to come.

Inflation combined with changes to working patterns across the country since COVID-19, whereby greater flexibility has been given to works to work from home, has seen significant increases in competition for staff. For example, software developers working from home can now work for companies in higher paying states, such as California, without having to move home which has driven the cost of salaries up in order for us to attract new talent and retain existing employees.

We have also seen world security challenged with recent events in Ukraine/Russia and an ever increasing threat from other countries such as China and North Korea. In recognition of this, we have taken the threat seriously and have proactively increased our security across all software along with ensuring we work to the most stringent of security processes and certifications. Although we feel this is essential to all customers, to keep data and IT systems protected, there is a cost to doing this and as such this is also reflected in our annual increases.

As a result of the increasing costs, Civica will apply a 10% increase to software and hardware maintenance in order to keep pace with wage and supplier inflation as well as the ability to ensure that the increases faced this year do not detract from product investment and attracting the best skills to the company.

Accordingly, your total charge for the year beginning January 1 2023 will be $2,494.80. The charges will be invoiced annually.

Please review this schedule, and if applicable, submit the necessary Purchase Order, quoting our ref: LSM0673CMI, to us at the below address, or preferably, via email to: Renewals@civicaus.com

Should you have any queries with the enclosed schedule or require further information, please do not hesitate to contact Vivian Pope or your Account Manager so that any questions or issues can be resolved before invoices are prepared. Likewise, if there are any changes that need to be made for the upcoming year, please let them know right away before the resulting invoices are issued. They can be reached by telephone at 937-836-4499 or 800-686-9313 or by email at vivian.pope@civicaus.com or Sales@civicaus.com.

We would like to take this opportunity to thank you for your continued support.

Yours sincerely,

Revenues Team
Renewals@civicaus.com

HIRE AND DEVELOP TALENT

SAFETY FORCES ASSESSMENT OPTIONS

PRADCO's safety forces assessment process begins with our promise to be your partner in selecting, developing, and retaining your top talent. Our customizable selection systems help identify people who fit, perform well, and grow with the organization. The following five assessment levels can help with your needs.

QUICK VIEW™ ASSESSMENTS

Used to assess firefighters, police officers, dispatchers, corrections officers, and other non-safety force personnel. Includes instant, actionable reports at an affordable price.

$105-$525

PRE-HIRE ASSESSMENTS (WITH PSYCHOLOGICAL COMPONENT)

Ideal for police officers, firefighters, dispatchers, and corrections officers. Includes an interview, a recommendation, and a bottom-line summary with a two-day turnaround.

$870-$980

FRONT-LINE SUPERVISORY PROMOTIONAL ASSESSMENTS

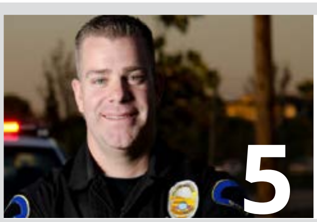
Designed for corporals, sergeants, fire lieutenants, team leads, and shift supervisors. Includes up-front call, assessment battery, extended interview, tailored report, and a total score (or bottom-line degree of fit).

$1,260

ADVANCED SUPERVISORY PROMOTIONAL ASSESSMENTS

Meant for command staff. Includes up-front call, an assessment battery, extended interview, tailored report, interview questions, coaching suggestions and a total score.

$2,300



SENIOR LEADERSHIP ASSESSMENTS

Ideal for assistant chiefs, chiefs, and directors. Includes up-front call, assessment battery, extended interview, tailored report, interview questions, coaching suggestions, total score, and a debrief call.

$3,750

Corporate Headquarters
178 East Washington Street, Chagrin Falls, Ohio 44022
www.pradco.com | (440) 337-4700

PRADCO
DEVELOPING STRONGER ORGANIZATIONS

PRADCO SENIOR LEADERSHIP ASSESSMENT PROCESS
CITY OF MONROE BATTALION CHIEF 2022

Step 1: Each candidate will complete a thorough battery of assessments that provide a work sample and information as to how the person would behave and perform in the new position.

Candidates are emailed a link and unique passwords to complete the exercises online. There are no time limits for the online materials. The battery of assessments include:

- Quick View™ Leadership II Assessment (20-30 minutes to complete)
- Watson Glaser Critical Thinking Appraisal (40-45 minutes to complete; and must be completed from start to finish in one-sitting)
- PRADCO Promotional Survey (2 hours to complete)

The ***Quick View™ Leadership II Assessment*** contains behavioral statements in a forced-choice format. The instrument measures job-related leadership and emotional intelligence behaviors such as: Improvement, Goal Driven, Ownership, Proactive, Flexibility, Responsiveness, Time Management, Even Tempered, Building Trust, Relating to Others, Versatility, Valuing Diversity, Interpersonal Awareness, Empathy, Cooperation, Communicative, Listening, Dominant, Persuasive, Inspiring Others, Strategic, Innovative, Judgment, Decisive, Participative, Organizational Awareness, Objectivity, Confidence, Integrity, Presence, Motivating Others, Leading Change, Resolving Conflict, Promoting Teamwork, Delegation, Structure, Follow up, Coaching, Driving Results, and Compassion.

The **Watson-Glaser Critical Thinking Appraisal** measures the skills and abilities involved in critical thinking. The assessment measures three (3) subsets:

- Recognize Assumptions: Assumptions are statements that are assumed to be true in the absence of proof. Identifying assumptions helps reveal information gaps and enrich perspectives on an issue. Assumptions can be unstated or directly stated. Being aware of assumptions and directly assessing their appropriateness to a situation improves the quality and comprehensiveness of critical thinking.
- Evaluate Arguments: Arguments are assertions that are intended to persuade someone to believe or act a certain way. Evaluating arguments is the process of analyzing assertions objectively and accurately. Analyzing arguments helps determine whether to believe something or not, and how to respond accordingly. Evaluating arguments requires the ability to overcome a confirmation bias—the tendency to look for and agree with information that confirms prior beliefs. Emotion plays a key role in evaluating arguments as well—a high level of emotion can cloud objectivity and the ability to accurately evaluate arguments.
- Draw Conclusions: Drawing conclusions consists of arriving at conclusions that logically follow from the available evidence. It includes evaluating all relevant

information before drawing a conclusion, judging the likelihood of different conclusions being correct, selecting the most appropriate conclusion, and avoiding overgeneralization beyond the evidence.

The ***PRADCO Safety Force Promotional Survey*** contains open-ended questions, a goal-ranking exercise, a personal style checklist, short essay questions and a sentence completion section. In addition to detailed questions regarding the candidate's education and employment history, the survey asks candidates to complete a series of open-ended questions, essays, and a variety of sentence completion items. The instrument is designed to give candidates a chance to share more about themselves regarding their motivation, approach to leadership, work approach, interpersonal style, and decision making and judgment.

Step 2: Candidates will be scheduled with two (2) PRADCO professionals for an Assessment Interview (1 hour) and Feedback Session (30 minutes).

The ***Assessment Interview*** will be conducted by two (2) PRADCO professionals well-trained in safety force leadership assessments. The interviewers will have reviewed the candidate's online battery and will use the interview time to learn more about the candidate's background as well as to clarify any information contained in the online assessment. PRADCO will also evaluate firsthand the candidate's interpersonal versatility, propensity toward bias, valuing of diversity, communication skills, judgment, ability to influence, and ability to think and respond quickly to situations.

The ***Feedback Session*** will involve sharing the candidate's Quick View™ Leadership II Assessment data with him or her and engaging in discussion of strengths, weaknesses, and developmental opportunities.

Step 3: Once the above assessment steps have been completed, PRADCO professionals will provide the agency with a detailed report on each candidate.

Step 4: Approximately 30 days after a promotional/hiring decision is made, a PRADCO professional will have an onboarding discussion with the new Battalion Chief.

CITY OF MONROE

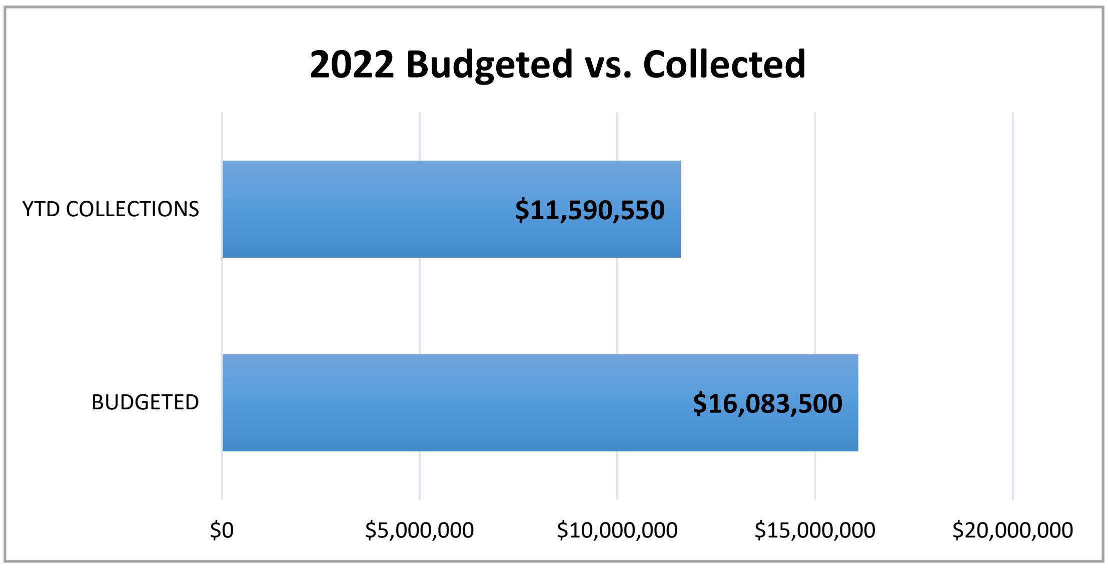
FINANCIAL REPORTS

FOR THE PERIOD ENDING

August 31, 2022

MUNICIPAL INCOME TAX
MONTHLY REPORT AUGUST 2022

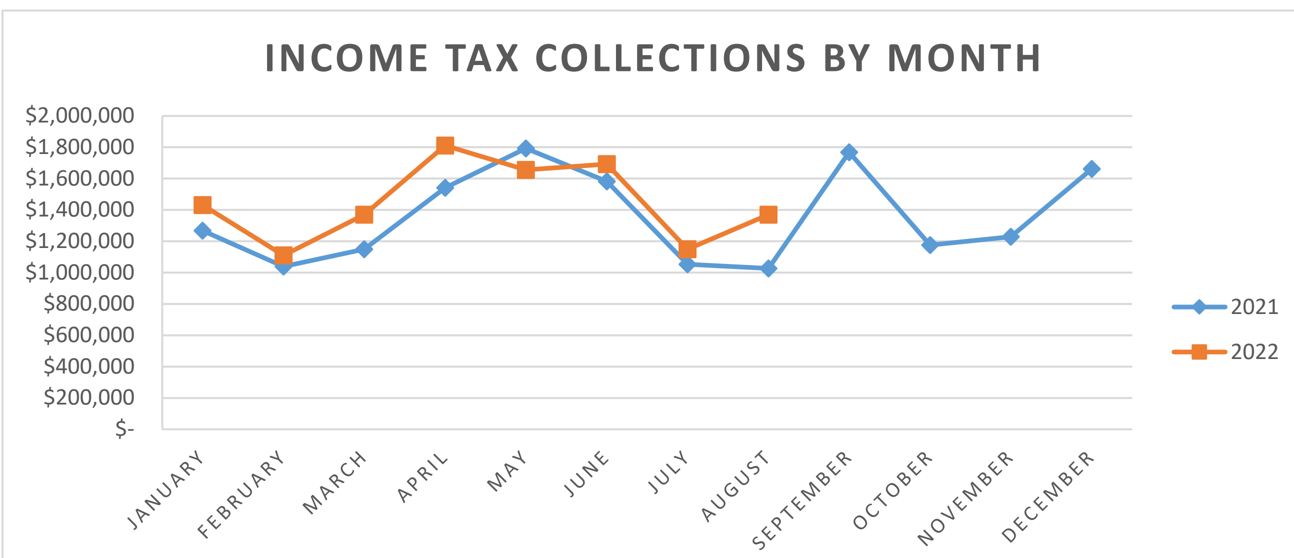
As of the end of August, we have collected (YTD) $11,590,550 in income tax dollars. This equals to approximately 72% of the budget estimate.



Collected 72%

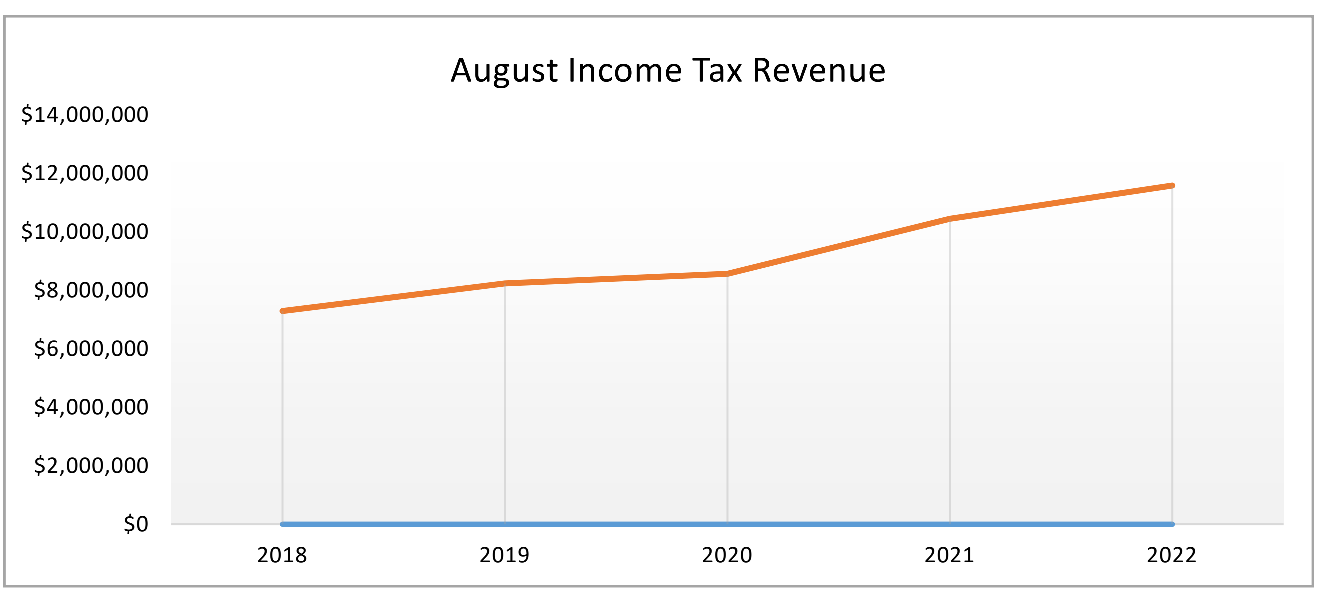
Target % Collected 08/12 = 67%

For August, income tax collections were 11% higher in 2022 than at the same time last year. Overall, the City has collected $1,140,581 more in 2022 than at the same time last year.



HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

Over the last five years, income tax revenue in August has steadily increased.



City of Monroe
Statement of Cash Position
As of 8/2022

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
1110	GENERAL FUND	5,108,882.10	10,890,476.98	8,336,755.76	7,662,603.32
2101	INCOME TAX - PUBLIC SAFETY	468,205.58	2,019,789.28	300,000.00	2,187,994.86
2210	STREET FUND	1,241,248.61	823,031.02	1,173,936.85	890,342.78
2220	STATE HIGHWAY FUND	329,454.51	58,438.95	181,811.88	206,081.58
2230	MOTOR VEHICLE LICENSE TAX FUND	452,818.11	0.00	304,651.34	148,166.77
2310	FIRE - 1989 LEVY FUND	1,089,835.82	2,461,415.92	3,869,790.79	-318,539.05
2320	FIRE - 2005 LEVY FUND	1,010.27	0.00	0.00	1,010.27
2330	FEMA FUND	13,982.63	2,632.78	8,000.00	8,615.41
2360	AMERICAN RESCUE PLAN ACT FUND	734,043.05	739,903.99	0.00	1,473,947.04
2370	ONEOHIO OPIOID SETTLEMENT FUND	0.00	10,357.03	0.00	10,357.03
2410	POLICE LAW ENFORCEMENT FUND	729,950.32	2,267,227.79	3,319,383.86	-322,205.75
2420	DARE GRANT FUND	4,112.37	8,941.14	2,602.48	10,451.03
2430	ENFORCEMENT AND EDUCATION FUND	6,431.34	418.00	0.00	6,849.34
2440	FEDERAL ASSET FORFEITURE FUND	13,735.42	0.00	0.00	13,735.42
2450	OHIO PEACE OFFICER TRAINING	22,560.00	16,068.96	0.00	38,628.96
2510	COURT TECHNOLOGY IMPROVEMENT	7,347.99	5,845.00	8,233.07	4,959.92
2621	MONROE CROSSINGS (C1)	0.00	1,227.21	862.87	364.34
2622	PARK 63/SUMMIT (C2)	143,027.85	106,229.39	74,691.45	174,565.79
2623	MONROE COMMERCE CENTER (C3)	508,951.46	575,602.24	395,031.66	689,522.04
2626	MIAMI VALLEY INDUSTRIAL (C6)	190,285.89	92,154.68	149,964.37	132,476.20
2627	YANKEE ROAD (C7)	0.00	12,408.23	8,724.41	3,683.82
2628	BERNS/DOUGLAS (C8)	0.00	2,310.60	1,474.20	836.40
2629	FRICK GREENTREE (C9)	0.00	267.73	188.08	79.65
2630	OSBOURNE (C10)	0.00	110.34	77.55	32.79
2631	SATELLITE FARMS (C11)	37,322.98	66,614.95	46,771.28	57,166.65
2633	CORRIDOR 75 #1 (C13)	332,216.94	1,135,247.51	523,177.24	944,287.21
2634	CORRIDOR 75 #2 (C14)	0.00	66,035.37	64,728.37	1,307.00
2722	HERITAGE GREEN (R2)	25,050.00	149,625.23	111,406.67	63,268.56
2723	WYANDOT WOODS (R3)	618,648.97	444,832.56	331,126.42	732,355.11
2724	GILMAR MEADOWS (R4)	0.00	68,054.48	50,706.51	17,347.97
2726	BRITTONY WOODS (R6)	134,217.97	287,798.65	214,369.07	207,647.55
2727	TODD'S GLEN RESERVE (R7)	0.00	77,156.84	57,507.21	19,649.63
2728	MAJESTIC OAKS (R8)	0.00	1,031.45	767.60	263.85
2729	TRIMBLE FARM (R9)	0.00	44,817.58	33,353.62	11,463.96
2732	MONROE CROSSINGS #1 (R12)	373,640.59	412,988.15	312,647.46	473,981.28
2733	MONROE CROSSINGS #2 (R13)	300,199.10	252,187.36	190,415.09	361,971.37
2734	MONROE CROSSINGS #3 (R14)	305,660.13	220,925.89	161,771.96	364,814.06
2735	RESERVES OF MONROE XINGS (R15)	163,662.32	168,380.00	125,307.63	206,734.69
3101	INCOME TAX - CAPITAL PROJECTS	1,902,676.95	865,623.99	438,215.20	2,330,085.74
3110	PARK IMPROVEMENT FUND	789,010.38	184,337.65	556,373.00	416,975.03

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
3120	CAPITAL IMPROVEMENT FUND	4,911,129.83	914,277.00	1,807,071.50	4,018,335.33
3620	CPO TIF - CAPITAL FUND	24,880.23	0.00	0.00	24,880.23
4110	G.O. BOND RETIREMENT FUND	353,913.80	0.00	88,701.75	265,212.05
4210	WATER BOND RETIREMENT FUND	369,788.89	0.00	24,065.10	345,723.79
4310	S.A. BOND RETIREMENT FUND	614.68	555,894.44	555,894.44	614.68
4410	INCOME TAX BOND RETIREMENT FUN	338,869.18	0.00	191,531.25	147,337.93
4610	CORRIDOR 75 PARK LTD TIF FUND	124,940.68	1,710.59	0.00	126,651.27
5110	S.A. STREET LIGHTING FUND	6,771.27	6.60	600.87	6,177.00
6110	WATER FUND	1,328,608.10	1,982,283.04	1,337,496.62	1,973,394.52
6115	WATER GUARANTEE DEPOSIT	47,300.00	775.00	0.00	48,075.00
6120	WATER CAPITAL IMPROVEMENTS	1,374,259.35	9,432.51	746,510.57	637,181.29
6125	WATER METER& READ SYSTEM REPL	370,924.81	127,565.67	19,847.61	478,642.87
6210	SEWER FUND	167,531.12	785,192.97	623,454.32	329,269.77
6310	STORM WATER FUND	213,508.12	216,204.70	322,687.70	107,025.12
6315	STORMWATER DEPOSIT FUND	563,383.18	9,732.57	0.00	573,115.75
6410	GARBAGE FUND	176,597.83	718,103.90	673,239.75	221,461.98
6510	CEMETERY FUND	151,879.33	81,564.24	66,234.75	167,208.82
6610	STREET LIGHTING UTILITY	30,746.74	84,306.58	70,092.87	44,960.45
7100	CEMETERY MAINTENANCE TRUST	61,670.77	3,533.11	0.00	65,203.88
7110	MOUND CEMETERY TRUST FUND	69,474.22	670.90	0.00	70,145.12
7120	LONG STREET TRUST FUND	2,501.65	26.41	0.00	2,528.06
7310	FIRE HISTORIC PRESERVATION FUN	1,470.54	0.00	0.00	1,470.54
7320	FIRE LOSS SECURITY FUND	21,371.33	0.00	0.00	21,371.33
7410	DRUG LAW ENFORCEMENT TRUST	83,824.40	8,412.60	7,683.00	84,554.00
		26,844,149.70	**30,040,207.75**	**27,889,937.05**	**28,994,420.40**

YTD BUDGET REPORT - REVENUE AUGUST 2022

FUND	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE
1110	**1110 GENERAL FUND**	15,378,800	15,378,800	10,890,476.98	4,488,323
2101	**2101 INCOME TAX - PUBLIC SAFET**	2,777,100	2,777,100	2,019,789.28	757,311
2210	**2210 STREET FUND**	2,063,600	2,063,600	823,031.02	1,240,569
2310	**2310 FIRE - 1989 LEVY FUND**	4,611,100	4,611,100	2,921,415.92	1,689,684
2360	**2360 AMERICAN RESCUE PLAN ACT**	0	0	739,903.99	-739,904
2370	**2370 ONEOHIO OPIOID SETTLEMENT**	0	0	10,357.03	-10,357
2410	**2410 POLICE LAW ENFORCEMENT FU**	3,651,900	3,651,900	2,942,227.79	709,672
2600	**2600 TIF FUNDS**	2,307,900	2,307,900	2,058,208	249,692
2700	**2700 RID FUNDS**	3,690,200	3,690,200	2,127,798	1,562,402
6110	**6110 WATER FUND**	3,155,800	3,155,800	1,982,283.04	1,173,517
6120	**6120 WATER CAPITAL IMPROVEMENT**	11,500	11,500	9,432.51	2,067
6210	**6210 SEWER FUND**	1,225,100	1,225,100	785,192.97	439,907
6310	**6310 STORM WATER FUND**	474,500	474,500	216,204.70	258,295
6410	**6410 GARBAGE FUND**	1,014,600	1,014,600	718,103.90	296,496
	TOTALS	**40,362,100**	**40,362,100**	**28,244,426**	**12,117,674**

YTD BUDGET REPORT - EXPENSE AUGUST 2022

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	**1110 GENERAL FUND**	16,622,947	19,397,989	9,520,100.99	1,021,565.04	8,856,323
2101	**2101 INCOME TAX - PUBLIC SAFET**	451,000	2,751,000	300,000.00	0.00	2,451,000
2210	**2210 STREET FUND**	2,674,808	2,913,460	1,083,144.56	190,880.31	1,639,435
2310	**2310 FIRE - 1989 LEVY FUND**	4,122,067	4,914,257	3,834,713.95	118,521.74	961,022
2410	**2410 POLICE LAW ENFORCEMENT FU**	3,764,344	4,068,337	3,221,031.07	52,637.55	794,669
2600	**2600 TIF FUNDS**	2,258,400	3,523,400	1,265,691	65,859	2,191,849
2700	**2700 RID FUNDS**	3,095,900	4,720,716	1,589,379	106,781	3,024,556
6110	**6110 WATER FUND**	2,696,579	2,908,947	1,405,530.94	145,062.18	1,358,354
6120	**6120 WATER CAPITAL IMPROVEMENT**	3,232,700	2,052,544	746,510.57	1,062,187.98	243,845
6210	**6210 SEWER FUND**	1,291,233	1,381,241	632,932.68	0.00	748,308
6310	**6310 STORM WATER FUND**	1,383,829	1,723,624	329,454.57	563,141.92	831,027
6410	**6410 GARBAGE FUND**	973,512	974,512	680,373.06	0.00	294,139
	TOTALS	**42,567,319**	**51,330,027**	**24,608,863**	**3,326,637**	**23,394,527**

Checks over $15,000 August 2022

NAME	INVOICE NET	INVOICE DESCRIPTION
BUTLER COUNTY WATER & SEWER DEPT	120,308.63	ACCT # 3048687-2055515
BUCKEYE POWER SALES CO INC	20,412.00	TORO CONCRETE BUGGY ADDITIONAL EXPENDITURE
HUMANA	137,600.29	SEPTEMBER 2022
RYAN THOMAS LEACH	67,508.40	2022 ADA CURB RAMP REPLACEMENT
NATIONAL INSPECTION CORPORATION	35,975.67	BUILDING SERVICES FOR 2021
RUMPKE OF OHIO, INC	79,344.24	CUSTOMER # 6300108176
LARRY SMITH INC	215,912.50	EAST AVENUE WATER MAIN REPLACEMENT
SOUTHEASTERN EQUIPMENT CO, INC	19,071.90	TRAILER FOR PUBLIC WORKS
US BANK NATIONAL ASSOCIATION	101,572.00	AUGUST 2022 P CARD STATEMENT
WEX INC	30,303.33	FUEL FOR JULY 2022

CITY OF MONROE

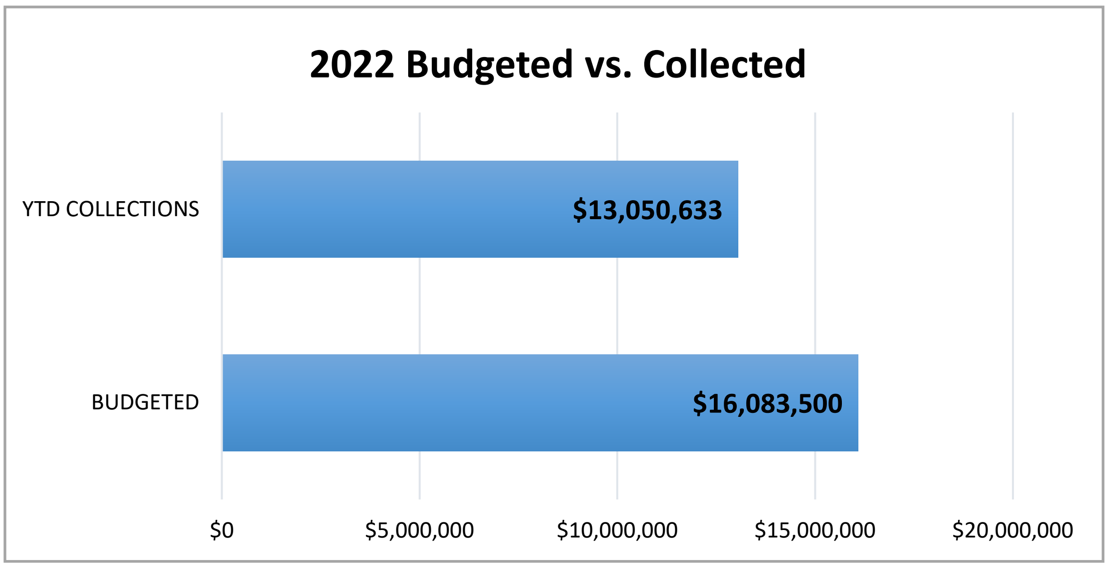
FINANCIAL REPORTS

FOR THE PERIOD ENDING

September 30, 2022

MUNICIPAL INCOME TAX
MONTHLY REPORT SEPTEMBER 2022

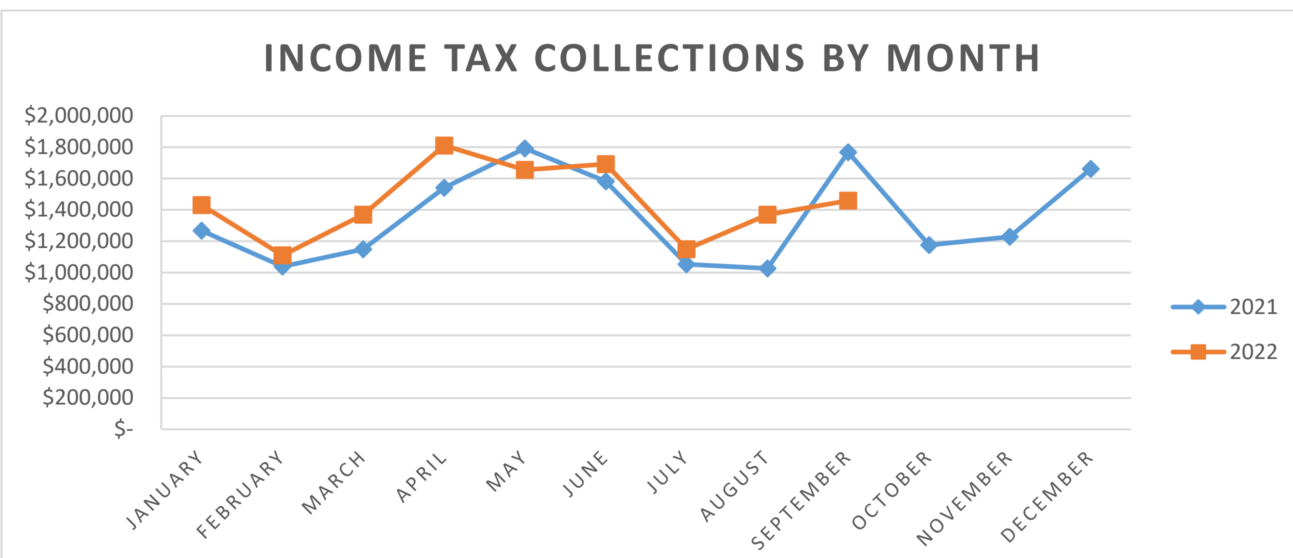
As of the end of September, we have collected (YTD) $13,050,633 in income tax dollars.
This equals to approximately 81% of the budget estimate.



Collected 81%

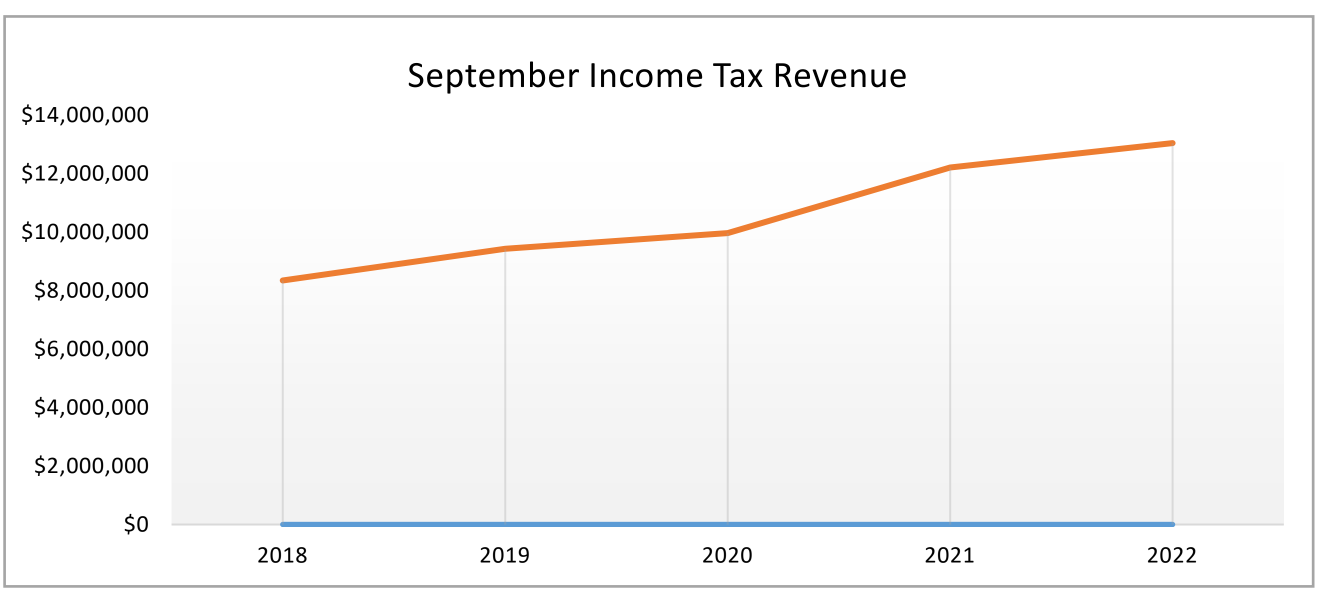
Target % Collected 09/12 = 75%

For September, income tax collections were 7% lower in 2022 than at the same time last year.
Overall, the City has collected a difference of $832,060 in 2022 than at the same time last year.



HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

Over the last five years, income tax revenue in September has steadily increased.



City of Monroe
Statement of Cash Position
As of 9/2022

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
1110	GENERAL FUND	5,108,882.10	13,203,436.37	10,204,924.40	8,107,394.07
2101	INCOME TAX - PUBLIC SAFETY	468,205.58	2,274,634.37	300,000.00	2,442,839.95
2210	STREET FUND	1,241,248.61	924,390.50	1,373,918.66	791,720.45
2220	STATE HIGHWAY FUND	329,454.51	65,436.40	182,521.48	212,369.43
2230	MOTOR VEHICLE LICENSE TAX FUND	452,818.11	0.00	309,706.80	143,111.31
2310	FIRE - 1989 LEVY FUND	1,089,835.82	3,596,109.25	4,554,904.51	131,040.56
2320	FIRE - 2005 LEVY FUND	1,010.27	0.00	0.00	1,010.27
2330	FEMA FUND	13,982.63	2,632.78	8,000.00	8,615.41
2360	AMERICAN RESCUE PLAN ACT FUND	734,043.05	739,903.99	0.00	1,473,947.04
2370	ONEOHIO OPIOID SETTLEMENT FUND	0.00	10,357.03	0.00	10,357.03
2410	POLICE LAW ENFORCEMENT FUND	729,950.32	3,266,310.45	3,921,065.06	75,195.71
2420	DARE GRANT FUND	4,112.37	8,941.14	5,224.07	7,829.44
2430	ENFORCEMENT AND EDUCATION FUND	6,431.34	443.00	0.00	6,874.34
2440	FEDERAL ASSET FORFEITURE FUND	13,735.42	0.00	0.00	13,735.42
2450	OHIO PEACE OFFICER TRAINING	22,560.00	16,068.96	0.00	38,628.96
2510	COURT TECHNOLOGY IMPROVEMENT	7,347.99	6,845.00	8,791.17	5,401.82
2621	MONROE CROSSINGS (C1)	0.00	2,454.42	1,722.98	731.44
2622	PARK 63/SUMMIT (C2)	143,027.85	146,716.84	103,067.60	186,677.09
2623	MONROE COMMERCE CENTER (C3)	508,951.46	1,236,783.43	860,029.90	885,704.99
2626	MIAMI VALLEY INDUSTRIAL (C6)	190,285.89	172,227.66	206,084.56	156,428.99
2627	YANKEE ROAD (C7)	0.00	24,816.46	17,420.88	7,395.58
2628	BERNS/DOUGLAS (C8)	0.00	19,716.37	1,662.62	18,053.75
2629	FRICK GREENTREE (C9)	0.00	535.33	376.18	159.15
2630	OSBOURNE (C10)	0.00	220.68	155.11	65.57
2631	SATELLITE FARMS (C11)	37,322.98	133,161.34	93,547.18	76,937.14
2633	CORRIDOR 75 #1 (C13)	332,216.94	1,658,424.75	1,046,354.49	944,287.20
2634	CORRIDOR 75 #2 (C14)	0.00	127,559.74	126,252.74	1,307.00
2722	HERITAGE GREEN (R2)	25,050.00	264,766.93	196,871.20	92,945.73
2723	WYANDOT WOODS (R3)	618,648.97	895,184.21	665,411.02	848,422.16
2724	GILMAR MEADOWS (R4)	0.00	123,732.43	92,033.76	31,698.67
2725	MT PLEASANT (R5)	0.00	119,519.16	88,713.73	30,805.43
2726	BRITTONY WOODS (R6)	134,217.97	561,507.07	417,540.56	278,184.48
2727	TODD'S GLEN RESERVE (R7)	0.00	151,752.72	112,876.99	38,875.73
2728	MAJESTIC OAKS (R8)	0.00	2,062.90	1,533.20	529.70
2729	TRIMBLE FARM (R9)	0.00	89,450.38	66,482.55	22,967.83
2732	MONROE CROSSINGS #1 (R12)	373,640.59	812,315.87	609,050.56	576,905.90
2733	MONROE CROSSINGS #2 (R13)	300,199.10	495,384.54	371,663.06	423,920.58
2734	MONROE CROSSINGS #3 (R14)	305,660.13	421,411.24	309,849.69	417,221.68
2735	RESERVES OF MONROE XINGS (R15)	163,662.32	168,380.00	125,307.63	206,734.69
3101	INCOME TAX - CAPITAL PROJECTS	1,902,676.95	974,843.32	513,311.19	2,364,209.08

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
3110	PARK IMPROVEMENT FUND	789,010.38	184,984.44	556,373.00	417,621.82
3120	CAPITAL IMPROVEMENT FUND	4,911,129.83	1,202,962.53	2,402,884.01	3,711,208.35
3620	CPO TIF - CAPITAL FUND	24,880.23	0.00	0.00	24,880.23
4110	G.O. BOND RETIREMENT FUND	353,913.80	0.00	88,701.75	265,212.05
4210	WATER BOND RETIREMENT FUND	369,788.89	0.00	24,065.10	345,723.79
4310	S.A. BOND RETIREMENT FUND	614.68	1,104,528.21	1,104,528.21	614.68
4410	INCOME TAX BOND RETIREMENT FUN	338,869.18	0.00	191,531.25	147,337.93
4610	CORRIDOR 75 PARK LTD TIF FUND	124,940.68	1,710.59	0.00	126,651.27
5110	S.A. STREET LIGHTING FUND	6,771.27	6.60	600.87	6,177.00
6110	WATER FUND	1,328,608.10	2,284,604.55	1,705,070.85	1,908,141.80
6115	WATER GUARANTEE DEPOSIT	47,300.00	575.00	0.00	47,875.00
6120	WATER CAPITAL IMPROVEMENTS	1,374,259.35	9,930.43	1,024,028.29	360,161.49
6125	WATER METER& READ SYSTEM REPL	370,924.81	144,418.92	113,303.56	402,040.17
6210	SEWER FUND	167,531.12	895,077.62	1,022,573.87	40,034.87
6310	STORM WATER FUND	213,508.12	242,250.81	362,900.44	92,858.49
6315	STORMWATER DEPOSIT FUND	563,383.18	9,732.57	0.00	573,115.75
6410	GARBAGE FUND	176,597.83	811,023.32	759,813.13	227,808.02
6510	CEMETERY FUND	151,879.33	88,620.72	80,823.73	159,676.32
6610	STREET LIGHTING UTILITY	30,746.74	99,050.40	71,161.30	58,635.84
7100	CEMETERY MAINTENANCE TRUST	61,670.77	4,030.22	0.00	65,700.99
7110	MOUND CEMETERY TRUST FUND	69,474.22	762.14	0.00	70,236.36
7120	LONG STREET TRUST FUND	2,501.65	29.91	0.00	2,531.56
7310	FIRE HISTORIC PRESERVATION FUN	1,470.54	0.00	0.00	1,470.54
7320	FIRE LOSS SECURITY FUND	21,371.33	0.00	0.00	21,371.33
7410	DRUG LAW ENFORCEMENT TRUST	83,824.40	9,399.39	9,782.90	83,440.89
		26,844,149.70	**39,812,135.40**	**36,414,517.79**	**30,241,767.31**

YTD BUDGET REPORT - REVENUE SEPTEMBER 2022

FUND	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE
1110	**1110 GENERAL FUND**	15,378,800	15,378,800	13,203,436.37	2,175,364
2101	**2101 INCOME TAX - PUBLIC SAFET**	2,777,100	2,777,100	2,274,634.37	502,466
2210	**2210 STREET FUND**	2,063,600	2,063,600	924,390.50	1,139,210
2310	**2310 FIRE - 1989 LEVY FUND**	4,611,100	4,611,100	3,596,109.25	1,014,991
2360	**2360 AMERICAN RESCUE PLAN ACT**	0	0	739,903.99	-739,904
2370	**2370 ONEOHIO OPIOID SETTLEMENT**	0	0	10,357.03	-10,357
2410	**2410 POLICE LAW ENFORCEMENT FU**	3,651,900	3,651,900	3,266,310.45	385,590
2600	**2600 TIF FUNDS**	2,307,900	2,307,900	3,522,617	-1,214,717
2700	**2700 RID FUNDS**	3,690,200	3,690,200	4,105,467	-415,267
6110	**6110 WATER FUND**	3,155,800	3,155,800	2,284,604.55	871,195
6120	**6120 WATER CAPITAL IMPROVEMENT**	11,500	11,500	9,930.43	1,570
6210	**6210 SEWER FUND**	1,225,100	1,225,100	895,077.62	330,022
6310	**6310 STORM WATER FUND**	474,500	474,500	242,250.81	232,249
6410	**6410 GARBAGE FUND**	1,014,600	1,014,600	811,023.32	203,577
	TOTALS	**40,362,100**	**40,362,100**	**35,886,113**	**4,475,987**

YTD BUDGET REPORT - EXPENSE SEPTEMBER 2022

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	**1110 GENERAL FUND**	16,622,947	19,375,489	10,179,079.63	961,018.59	8,235,391
2101	**2101 INCOME TAX - PUBLIC SAFET**	451,000	2,751,000	300,000.00	0.00	2,451,000
2210	**2210 STREET FUND**	2,674,808	2,516,460	1,264,758.94	188,057.71	1,063,643
2310	**2310 FIRE - 1989 LEVY FUND**	4,122,067	4,914,257	4,462,478.27	130,319.45	321,460
2410	**2410 POLICE LAW ENFORCEMENT FU**	3,764,344	5,204,304	3,766,335.34	52,546.84	1,385,421
2600	**2600 TIF FUNDS**	2,258,400	3,694,767	2,456,674	65,859	1,172,233
2700	**2700 RID FUNDS**	3,095,900	4,832,797	3,057,334	106,781	1,668,682
6110	**6110 WATER FUND**	2,696,579	3,056,406	1,774,975.17	162,458.02	1,118,973
6120	**6120 WATER CAPITAL IMPROVEMENT**	3,232,700	2,052,544	1,024,028.29	784,670.26	243,845
6210	**6210 SEWER FUND**	1,291,233	1,381,241	1,032,593.32	0.00	348,648
6310	**6310 STORM WATER FUND**	1,383,829	1,723,624	369,958.01	550,476.49	803,189
6410	**6410 GARBAGE FUND**	973,512	974,512	767,228.17	0.00	207,284
	TOTALS	**42,567,319**	**52,477,400**	**30,455,443**	**3,002,188**	**19,019,769**

Checks over $15,000 September 2022

NAME	INVOICE NET	INVOICE DESCRIPTION
BADGER METER, INC	90,820.80	METERS AND METER EQUIPMENT
BUTLER COUNTY WATER & SEWER DEPT	92,723.19	MAY 2022 WASTE WATER
BUTLER COUNTY WATER & SEWER DEPT	99,209.15	JUNE 2022 WASTE WATER
BUTLER COUNTY WATER & SEWER DEPT	93,679.45	JULY 2022 WASTE WATER
BUTLER COUNTY WATER & SEWER DEPT	104,051.53	AUGUST 2022 WASTE WATER
BUTLER COUNTY WATER & SEWER DEPT	101,959.41	ACCT # 3048687-2055515
CLARK SCHAEFER HACKETT & CO	15,836.00	2021 AUDIT SERVICES
FORCE INC	64,197.50	FIRE DEPARTMENT BATALLION CHIEF VEHICLE
HUMANA	125,701.28	BILLING ID 792488-001 OCTOBER 2022
HUNTINGTON NATIONAL BANK	287,627.20	2021 2ND HLF TRUSTEE PAYMENT MALL
HUNTINGTON NATIONAL BANK	114,767.36	2021 2ND HLF TRUSTEE PAYMENT 17 AC EAST
HUNTINGTON NATIONAL BANK	488,428.67	2021 2ND HLF TRUSTEE PAYMENT VHMON
JACKSON CONSTRUCTION INC	52,414.60	BRITTANY HEIGHTS CONCRETE PROGRAM
MONROE LOCAL SCHOOL DISTRICT	2,294,193.64	SCHOOL REIMBURSEMENT
NATIONAL INSPECTION CORPORATION	54,020.07	BUILDING SERVICES FOR 2021
ROOSTER LAND MONROE, LLC	150,000.00	PAYMENT AUTHORIZED BY EMERGENCY ORDINANCE 2022-11
RUMPKE OF OHIO, INC	79,344.24	CUSTOMER # 6300108176
LARRY SMITH INC	277,517.72	EAST AVENUE WATER MAIN REPLACEMENT
MARVIN J SMITH	90,518.45	SOUTH UNION ROAD IMPROVEMENT PROJECT
MARVIN J SMITH	175,763.86	SOUTH UNION ROAD IMPROVEMENT PROJECT
MARVIN J SMITH	86,380.73	SOUTH UNION ROAD IMPROVEMENT PROJECT
TRUCK COUNTRY OF INDIANA, INC	88,921.00	CHASSIS FOR WESTERN STAR SINGLE AXEL DUMP TRUCK
TURTLECREEK TOWNSHIP TRUSTEES	34,496.07	2ND QUARTER 2022
TURTLECREEK TOWNSHIP TRUSTEES	655,242.30	3RD QUARTER 2022
US BANK NATIONAL ASSOCIATION	89,773.38	SEPTEMBER P CARDS
WEX INC	30,121.42	FUEL FOR JULY 2022