CITY OF REYNOLDSBURG

City Council
Monday December 12, 2016

Regular Meeting: Following Committee Meetings

Place: Council Chambers
7232 E. Main St, Reynoldsburg, OH 43068

President:	DOUG JOSEPH
Ward Members:	Ward I - Stephen M. Cicak Ward II – Brett Luzader Ward III – Marshall Spalding Ward IV - Mel Clemens
At Large Members:	Barth R. Cotner Chris Long Dan Skinner, Esq.

COMMITTEES:

Community Development:	Chmn Skinner, Spalding, Cicak, Luzader
Safety:	Chmn Long, Cicak, Luzader, Spalding
Service:	Chmn Clemens, Luzader, Spalding, Cicak
Finance:	Chmn Cotner, Long, Clemens, Skinner

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Agenda is subject to amendment by Committee/Council at the time of the meeting.

All meetings of the Council shall be held in accordance with the general laws of Ohio pertaining to requirements for open meetings of public bodies.

If you wish to speak before City Council concerning a specific topic on the agenda, or about a specific topic not on the agenda, please complete a "Speaker Form" and give to the Clerk of Council. Forms are located in the wooden box on one of the bench seats in the atrium. Copies of the Rules of Discussion are available next to the wooden box.

April Beggerow
Clerk of Council

REYNOLDSBURG City Council

Regular Meeting

Council Chambers, 7323 East Main Street

December 12, 2016

1. Call to Order
2. Roll Call
3. Invocation - Councilman Chris Long
4. Pledge of Allegiance
5. Approval of Minutes
    a. City Council – Regular Meeting – November 28, 2016
6. Approval of Agenda
7. Community Comments and Requests
8. Communications
9. Reports
10. LEGISLATION FOR FIRST READING
    a. ORDINANCE MAKING TRANSFER OF FUNDS AMONG VARIOUS GENERAL FUND DEPARTMENTS, MAKING APPROPRIATIONS FOR THE WATER FUND, MAKING APPROPRIATIONS FOR THE SIDEWALK FUND FOR FEES, MAKING APPROPRIATIONS FOR THE VISITOR BUREAU FUND FOR AGENCY DISTRIBUTIONS, MAKING APPRORIATIONS FOR THE TAYLOR SQUARE TIF FUND FOR AGENCY DISTRIBUTIONS, MAKING APPROPRIATIONS FOR THE BRICE MAIN TIF FUND FOR AGENCY DISTRIBUTIONS; AND DECLARING AN EMERGENCY. --- Cotner. Finance Committee.

    b. ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE ITEMS FROM THE CITY'S FIXED ASSET LIST. (Requesting Passage as Emergency at Second Reading) --- Cotner. Finance Committee.

11. LEGISLATION FOR SECOND READING

    a. ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT #174723 - (6748 E. Main Street; Proposed Use – Auto Sales); Applicant, Augustin Munyemana; Business: IR&BA Coffee, LLC. (First Reading 11/28/2016). --- Clemens. Service Committee.

    b. RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING THE PASSAGE OF AN ORDINANCE TO AMEND SECTIONS 191.02, 191.04, AND 191.07 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO, IN ORDER TO INCREASE THE CITY INCOME TAX BY ONE PERCENT(1.0%) FROM THE CURRENT RATE OF ONE AND ONE-HALF PERCENT (1.5%) TO A RATE OF TWO AND ONE-HALF PERCENT(2.5%), BEGINNING JULY 1, 2017, AND DECLARING AN EMERGENCY. (First Reading 11/28/2016.) --- Cotner. Finance Committee.

**c. ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH KIRCH GROUP TECHNOLOGIES LLC, FOR INFORMATION TECHNOLOGY SERVICES FOR THE PERIOD OF JANUARY 1, 2017 THROUGH DECEMBER 31, 2017 AND DECLARING AN EMERGENCY. (First Reading 11/28/2016 - Requesting Emergency Adoption at Second Reading-amend to redraft date of 12/12/2016 requested). --- Cotner. Finance Committee.

*d. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT FOR CITY INSURANCE FOR 2017 AND DECLARING AN EMERGENCY. (First Reading 11/28/2016- Requesting Emergency Adoption at Second Reading). --- Cotner. Finance Committee.

12. LEGISLATION FOR THIRD READING

a. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Chapter 1181 Signs and Graphics; and Chapter 1196 Community Commercial Overlay. (Second Reading 11/14/2016, Planning Commission 11/3/2016, Held from Service Committee 11/28/2016). --- Clemens. Service Committee.

b. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Chapter 1143 Zoning Certificate; Site Plan; Plot-Grade-Utility Plan; Chapter 1171 General Regulations; and Chapter 1175 District Regulations. (Second Reading 11/14/2016, Planning Commission 11/3/2016, Held from Service Committee 11/28/2016). --- Clemens. Service Committee.

c. ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (Police Department). (Second Reading 11/28/2016). --- Cotner. Finance Committee.

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ADJOURNMENT

*Emergency adoption this evening
**amendment and emergency adoption.

MINUTES REGULAR MEETING
REYNOLDSBURG CITY COUNCIL
November 28, 2016

At Large Chris Long called the meeting to order at 8:05 PM

PRESENT: Clemens, Cotner, Long, Skinner, Cicak, Luzader, Spalding
ABSENT: Joseph

Invocation - Councilman Barth Cotner
Approval of Minutes

a. City Council – Regular Meeting – November 14, 2016

Minutes Stand Approved.

Approval of Agenda

Mr. Long: Holding items 14a and 14b as requested in Committee and amendment of item 14c was completed in Committee also.

Community Comments and Requests
Communications

AUDITOR'S REPORTS, OCTOBER, 2016

The Clerk read the October, 2016 Budget by Classification and Departmental Budgets read into the record.

Reports
Motions

THAT THE REYNOLDSBURG DEPARTMENT OF PUBLIC SERVICE BE AND IS HEREBY AUTHORIZED AND DIRECTED TO ADVERTISE FOR STATEMENTS OF QUALIFICATIONS FOR THE GAS AGGREGATION PROGRAM. --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
AYES:	Clemens, Cotner, Long, Skinner, Cicak, Luzader, Spalding

LEGISLATION REQUIRING ONE READING

121-16

AN ORDINANCE TO APPROVE, ADOPT AND ENACT A SUPPLEMENT TO THE CODE OF ORDINANCES FOR THE CITY OF REYNOLDSBURG, OHIO --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
AYES:	Clemens, Cotner, Long, Skinner, Cicak, Luzader, Spalding

LEGISLATION FOR FIRST READING

ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT #174723 - (6748 E. MAIN STREET; PROPOSED USE – AUTO SALES); APPLICANT, AUGUSTIN MUNYEMANA; BUSINESS: IR&BA COFFEE, LLC --- Clemens. Board of Zoning and Building Appeals.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 12/12/2016 7:33 PM**

RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING THE PASSAGE OF AN ORDINANCE TO AMEND SECTIONS 191.02, 191.04, AND 191.07 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO, IN ORDER TO INCREASE THE CITY INCOME TAX BY ONE PERCENT(1.0%) FROM THE CURRENT RATE OF ONE AND ONE-HALF PERCENT (1.5%) TO A RATE OF TWO AND ONE-HALF PERCENT(2.5%), BEGINNING JULY 1, 2017, AND DECLARING AN EMERGENCY. --- Cotner. Finance Committee.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 12/12/2016 7:34 PM**

ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH KIRCH GROUP TECHNOLOGIES LLC, FOR INFORMATION TECHNOLOGY SERVICES FOR THE PERIOD OF JANUARY 1, 2017 THROUGH DECEMBER 31, 2017 AND DECLARING AN EMERGENCY. --- Cotner. Finance Committee.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 12/12/2016 7:34 PM**

ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT FOR CITY INSURANCE FOR 2017 AND DECLARING AN EMERGENCY. --- Cotner. Finance Committee.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 12/12/2016 7:34 PM**

LEGISLATION FOR SECOND READING

122-16

ORDINANCE AUTHORIZING CONTRACT OF CITY'S HEALTH INSURANCE COVERAGE WITH MEDICAL MUTUAL OF OHIO FOR THE PERIOD FROM JANUARY 1 2017 THROUGH DECEMBER 31, 2018 AND DECLARING AN EMERGENCY. (FIRST READING 11/14/2016~ REQUESTING EMERGENCY ADOPTION UPON 2ND READ). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
AYES:	Clemens, Cotner, Long, Skinner, Cicak, Luzader, Spalding

123-16

ORDINANCE AUTHORIZING THE SERVICE DIRECTOR TO APPLY FOR AND ACCEPT THE OHIO DEPARTMENT OF NATURAL RESOURCES, LAND & WATER CONSERVATION GRANT; AND DECLARING AN EMERGENCY. (FIRST READING 11/14/2016~ REQUESTING EMERGENCY ADOPTION UPON 2ND READ). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
AYES:	Clemens, Cotner, Long, Skinner, Cicak, Luzader, Spalding

ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (POLICE DEPARTMENT). (FIRST READING 11/14/2016). --- Cotner. Finance Committee.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 12/12/2016 7:34 PM**

LEGISLATION FOR THIRD READING

124-16

124-16 : RECORDED DEED OF EASEMENT --- Clemens. Service Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Mel Clemens, Ward IV
AYES:	Clemens, Cotner, Long, Skinner, Cicak, Luzader, Spalding

125-16

ORDINANCE TO MAKE A FINAL APPROPRIATION FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF REYNOLDSBURG, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2017. (SECOND READING 11/14/2016). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
AYES:	Clemens, Cotner, Long, Skinner, Cicak, Luzader, Spalding

126-16

ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: AMENDING SUBSECTION (A) OF SECTION 953.01 “WATER RATE SCHEDULE” OF CHAPTER 953 WATER CHARGES. (SECOND READING 11/14/2016). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
AYES:	Clemens, Cotner, Long, Skinner, Cicak, Luzader, Spalding

127-16

ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: AMENDING SUBSECTION (C) OF SECTION 945.02 “RATE SCHEDULE” OF CHAPTER 945 SEWER CHARGES. (SECOND READING 11/14/2016). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
AYES:	Clemens, Cotner, Long, Skinner, Cicak, Luzader, Spalding

Adjournment

Doug Joseph, President of Council

April L. Beggerow, Clerk of Council

City Auditor's Office

Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**December 12, 2016**
TO:	**Finance Committee**
RE:	Ordinance Making Transfer of Funds Among Various General Fund Departments, Making Appropriations for the Water Fund, Making Appropriations for the Sidewalk Fund for Fees, Making Appropriations for the Visitor Bureau Fund for Agency Distributions, Making Approriations for the Taylor Square Tif Fund for Agency Distributions, Making Appropriations for the Brice Main Tif Fund for Agency Distributions; and Declaring an Emergency.

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Request that Council unappropriate the attached list than reappropriate the attached list. This will insure we are in compliant with the ORC

Unappropriate from the following accounts to the General Fund:

$ 20,000.00 from the Police Department account no. 110.111.5251 “MV Gas and Oil”

$10,000 from the Police Department account no. 110.111.5639 “Equipment”

$5,500 from the Police Department account no. 110.111.5633 “Machinery and Equipment”

$2,000 from the Police Department account no. 110.111.5632 “Motor Vehicles”

$500 from the Police Department account no. 110.111.5631 “Furniture and Fix”

$3,000 from the Service Department account no. 110.448.5325 “Education Assistance”

$5,200 from the Service Department account no. 110.448.5331 “Engineering”

$1,800 from the Service Department account no. 110.448.5374 “Emergency Management”

City Auditor's Office

Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

$2,600 from the Building Department account no. 110.479.5632 “Motor Vehicles”

$100,000 from the General Admin account no. 110.595.5164 “Worker’s Compensation”

Total…………………………$150,600.00

That an amount of $219,250.00 in the unappropriated General Fund be and is hereby appropriated in the following manner:

to Police account no. 110.111.5105 “Overtime”..$ 110,000

to Police account no. 110.111.5113 “Wages-Enforcement”. ....$ 80,000

to Senior Center account no. 110.343.5104 “Wages-Part Time”................................$ 3,100

to Service Department account no. 110.448.5101 “Wages-Director...........................$ 3,600

to Service Department account no. 110.448.5102 “Wages-Staff”….........................$ 7,000

to Service Department account no. 110.448.5105 “Overtime”…..............................$ 5,000

to Mechanic Department account no. 110.290.5105 “Overtime”….........................$ 300

to Computer Department account no. 110.584.5105 “Overtime”……………………$6,000

to City Attorney account no. 110.554.5102 “Wages-Staff”...$ 750

to Human Resources Department account no. 110.582.5101 “Wages-Director…......$ 500

to Clerk of Courts account no. 110.593.5101 “Wages-Director”……..……………..$ 3,000

Total...................................$219,250.00

That $40,000 in the unappropriated Water Fund (710) be appropriated to account no.

City Auditor's Office

Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

710.735.5102.

That $90 in the unappropriated Sidewalk Fund (420) be appropriated to account no. 420.000.0004.5653 “Fees”.

That $360 in the unappropriated Sidewalk Fund (420) be appropriated to account no. 420.000.0005.5653 “Fees”.

That $75,000 in the unappropriated Visitor Bureau Fund (920) be appropriated to account no. 920.000.5527 “Agency Distributions”.

That $29,000 in the unappropriated Taylor Square TIF (970) be appropriated to account no. 970.000.0002.5527 “Agency Distributions”.

That $43,500 in the unappropriated Brice Main TIF (971) be appropriated to account no. 971.000.5527 “Agency Distributions”.

That $550 in the unappropriated Brice Main TIF (971) be appropriated to account

No. 971.000.4002.5373 “fees”

Parks & Recreation Dept.

Donna Bauman
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6878 Phone

ORDINANCE REQUEST

DATE:	**December 12, 2016**
TO:	**Finance Committee**
RE:	**Ordinance Authorizing City Auditor to Remove Items from the City's Fixed Asset List.**

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: Would like passage after second reading for the Auditors office to have time to remove the items by the end of the year.

Request for Council to approve the removal of the following items from the Fixed Asset list. Requesting that these items be removed due to the one of the following reasons; no longer operational, expired, no longer owned.

Item	Fixed Asset Tag Number
Scoreboard # 3	00910
Scoreboard # 4	00855
Scoreboard # 5	00909
1106 Waggoner Rd- Valaar House	1214

Board of Zoning and Building Appeals

Eric Snowden
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6829 Phone

ORDINANCE REQUEST

DATE: December 12, 2016

TO: Eric Snowden, Planning & Zoning AdministratorBoard of Zoning and Building Appeals

RE: 6748 E. Main St.; Application #174723; Applicant: Augustin Munyemana; Business: IR&BA Coffee, LLC; Special Exception Use Permit - Auto Sales. (First Reading 11/28/2016).

6748 E. Main St.; Application #174723; Applicant: Augustin Munyemana; Business: IR&BA Coffee, LLC; Special Exception Use Permit - Auto Sales

CITY OF REYNOLDSBURG
Department of Development
Planning & Zoning Division
7232 East Main Street
Reynoldsburg, Ohio

Application #: 174723
Permit #:
Date Submitted: 8/19/16
Fee Amount: $350.00
☒ Paid: M/C

Section 1139
BOARD OF ZONING & BUILDING APPEALS APPLICATION

I. PROPERTY INFORMATION

Property Address: 6748 E. MAIN ST. REYNOLDSBURG, OH 43068

II. PROPERTY OWNER OF RECORD

Property Owner Name(s): GBS Reynoldsburg LLC

Contact Email:

Contact Phone Number: 614-419 0425

III. BUSINESS INFORMATION (IF APPLICABLE)

Business Name: IRIBA Coffee LLC

Contact Name: AUGUSTIN MUNYEMANA

Contact Phone Number: 614-861-9262

Contact Email: MARATHON2008CO(AT)YAHOO.COM

Description of Use: GAS AND CONVENIENCE STORE

IV. APPLICANT INFORMATION

Applicant Name: AUGUSTIN MUNYEMANA

Applicant Address: 6748 E. MAIN ST REY, OH 43068

Applicant Phone Number: 614-861-9262

Applicant Email: marathon2008co@yahoo.com

☐ Property Owner ☒ Business Owner/Tenant ☐ Contractor ☐ Architect/Engineer

PROJECT INFORMATION

CHECK AND DESCRIBE IF APPLY:

Variance (☐ Non-Residential ($450) / ☐ Residential ($100)):

☒ **Special Exception Use Permit ($350):** auto sales

☐ **Other:**

Applicant shall submit **ten (10) copies** of application and materials to the Planning Administrator. Please review the attached sections of the Zoning Code and note the items you are responsible for submitting with this application.

Applicant Signature: [signature] **Date:** 8-19-16

By signing this application, I certify that I am the owner of the property or the owner's agent, and that the work is authorized with the full knowledge of the owner.

****OFFICE USE ONLY****

Additional Notes:

Zoning Information
Zoning District: CC
☐ Historic District
☐ CC Overlay

Add'l Approvals Req'd
☐ Planning Commission
☐ DRB

BZBA Meeting Date: 10/20/16
☐ Approved as Submitted
☐ Approved w/ Conditions
☐ Tabled
☐ Denied

City Council Meeting Date:
☐ No Action Taken
☐ Approved as Submitted
☐ Approved w/ Conditions
☐ Denied

Planning Admin.: ______ Date: ______

Clerk of Council: ______ Date: ______

Attachment: Application #174723 (1589 : 6748 E. Main St.; Application #174723; Applicant: Augustin Munyemana)

Hello. We would like a special exception for out location at 6748 E. Main Street, Reynoldsburg, OH 43068. This building is a small strip that has ample parking and a drive that goes completely around the building. The parking in the back has a fence and trees that would shield any trucks parked around the back. The trucks parked out back would leave plenty of room for fire and emergency vehicles to move around. We would like to be able to park five to six rental trucks out back. They would not be seen by any one driving by.

Thank You,

Augustin Munyemana

8-19-16

Clarence E. Mingo, II
Franklin County Auditor

MAP(GIS)

Generated on 07/27/2016 at 11:28:58 AM

Parcel ID	Map Routing No	Owner	Location
06000515700	060O106D 04800	G B S REYNOLDSBURG LLC	6748 MAIN ST E

GIS

Disclaimer

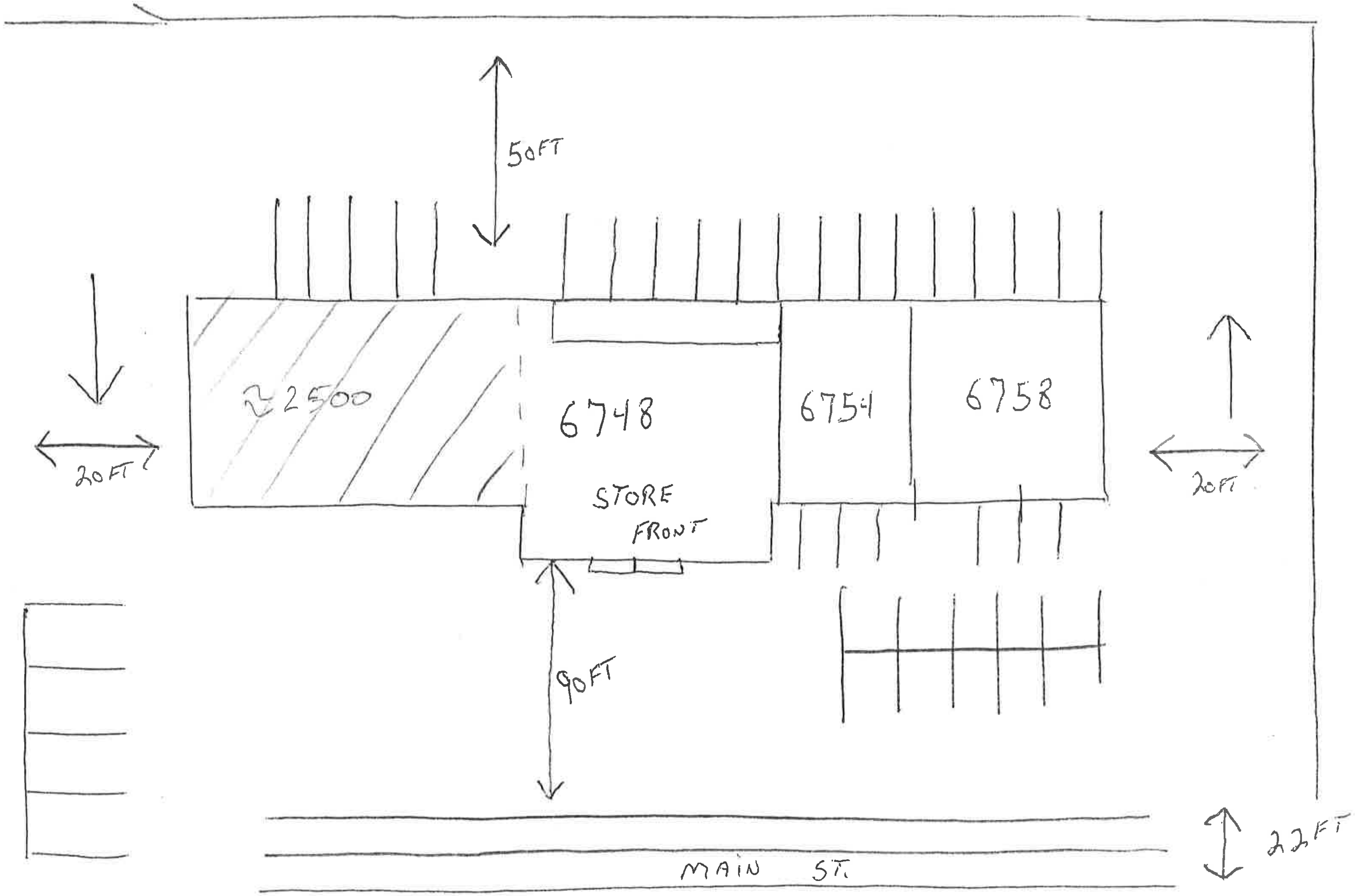
This drawing is prepared for the real property inventory within this county. It is compiled from recorded deeds, survey plats, and other public records and data. Users of this drawing are notified that the public primary information source should be consulted for verification of the information contained on this drawing. The county and the mapping companies assume no legal responsibilities for the information contained on this drawing. Please notify the Franklin County GIS Division of any discrepancies.

6748 E. MAIN St

Building Square FT 10145

Parking Spots 37

Keg = 51 spaces



Mayor's Office

Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

RESOLUTION REQUEST

DATE:	**December 12, 2016**
TO:	**Finance Committee**
RE:	**Resolution Declaring the Necessity of an Election on the Question of Approving the Passage of an Ordinance to Amend Sections 191.02, 191.04, and 191.07 of the Codified Ordinances of the City of Reynoldsburg, Ohio, in Order to Increase the City Income Tax by One Percent(1.0%) from the Current Rate of One and One-Half Percent (1.5%) to a Rate of Two and One-Half Percent(2.5%), Beginning July 1, 2017, and Declaring an Emergency. (First Reading 11/28/2016.)**

Resolution Declaring the Necessity of an Election on the Question of Approving the Passage of an Ordinance to Amend Sections 191.02, 191.04, and 191.07 of the Codified Ordinances of the City of Reynoldsburg, Ohio, in Order to Increase the City Income Tax by One Percent(1.0%) from the Current Rate of One and One-Half Percent (1.5%) to a Rate of Two and One-Half Percent(2.5%), Beginning July 1, 2017, and Declaring an Emergency.

Adopted: __________, 2017

RESOLUTION NO. _______-17

A RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING THE PASSAGE OF AN ORDINANCE TO AMEND SECTIONS 190.01, 190.03 AND 190.04 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO, IN ORDER TO INCREASE THE CITY INCOME TAX BY ONE PERCENT (1.0%) FROM THE CURRENT RATE OF ONE AND ONE-HALF PERCENT (1.5%) TO A RATE OF TWO AND ONE-HALF PERCENT (2.5%), BEGINNING JULY 1, 2017, AND DECLARING AN EMERGENCY.

WHEREAS, on May 23, 2011, this Council appointed an Ad Hoc Committee, the members of which had expertise in banking, investment, finance, and business ownership, to review, evaluate and discuss the existing City Budget, including all known or anticipated modifications to expenses and revenues, and to recommend short-term and long-term solutions to the budgetary issues faced by the City; and

WHEREAS, the Ad Hoc Committee delivered its report (dated July 6, 2011) to this Council and determined therein that a structural imbalance exists in the City's budget and that such balance should be eliminated through a series of revenue increases and expenditure decreases; and

WHEREAS, the Ad Hoc Committee specifically recommended that the City increase the City income tax rate by one percent (1.0%); and

WHEREAS, this Council has also determined that it would be in the best interest of the City to provide for the construction of a municipal recreation complex; and

WHEREAS, based on the recommendation of the Ad Hoc Committee and this Council's determination to also facilitate the construction of a municipal recreation complex, and in accordance with the Ohio Revised Code, this Council has determined to propose to the electors of the City that the City's income tax rate be increased by one percent (1.0%) from the current rate of one and one-half percent (1.5%) to a rate of two and one-half percent (2.5%);

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Reynoldsburg, Franklin, Fairfield and Licking Counties, Ohio, that:

Section 1. This Council hereby authorizes and directs the submission to the electors of the City of Reynoldsburg, Ohio at the primary election to be held at the usual places of voting in said City on Tuesday, May 2, 2017, between the hours of 6:30 a.m. to 7:30 p.m. of said day, of the question of approving the passage of an ordinance to amend Sections 190.01, 190.03 and

190.04 of the Codified Ordinances of the City of Reynoldsburg, Ohio to increase the City income tax rate by one percent (1.0%) from the current rate of one and one-half percent (1.5%) to a rate of two and one-half percent (2.5%), beginning on July 1, 2017, which ordinance is set forth in full in Section 2 hereof.

Section 2. The proposed ordinance to be submitted to the electors of the City for their approval hereunder shall be as follows:

Passed: __________, 2017

PROPOSED ORDINANCE NO. __________

AN ORDINANCE TO AMEND SECTIONS 190.01, 190.03 AND 190.04 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO, IN ORDER TO INCREASE THE CITY INCOME TAX BY ONE PERCENT (1.0%) FROM THE CURRENT RATE OF ONE AND ONE-HALF PERCENT (1.5%) TO A RATE OF TWO AND ONE-HALF PERCENT (2.5%), BEGINNING JULY 1, 2017, AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Reynoldsburg, Fairfield, Franklin and Licking Counties, Ohio, that:

Section 1. Section 190.01 of the Codified Ordinances of the City of Reynoldsburg, Ohio, is hereby amended to read as follows:

*"**190.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.***

(A) To provide funds for the purposes of general Municipal operations, maintenance, new equipment and capital improvements, including, but not limited to, the payment of debt service charges on related securities and the costs related to a Municipal recreation complex, the City of Reynoldsburg ("City") hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B)(1) The annual tax is levied at a rate of two and one-half percent (2.5%) on and after July 1, 2017; prior to July 1, 2017, the annual tax is levied at a rate of one and one-half percent (1.5%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 190.03 of this chapter and other sections as they may apply.

(2) The monies collected under the provisions of this chapter shall be deposited into the following Funds in the following order and such Funds shall be disbursed for the following purposes and in the following order:

(a) Such part thereof as shall be necessary to defray all costs of collecting and administering the taxes levied by this chapter, including any amounts to be paid to any person or governmental agency under any contract for the administration of such taxes, and the cost of administering the Department of Taxation and enforcing the provisions thereof shall be deposited into the Income Tax Revenue Fund. Zero percent (0%) of the monies collected shall remain in the Income Tax Revenue Fund of the City to be put into the City's Contingency Reserve.

After providing for the requirements in division (a) monies shall be deposited and disbursed for the following purposes and in the following order:

(b)(i) Eighty-four percent (84%) of the monies collected shall be deposited into the General Fund of the City to be reappropriated by Council for any lawful purpose.

(ii) Fourteen percent (14%) of the monies collected shall be deposited into the General Debt Retirement Fund to be used for general debt retirement.

(iii) Two percent (2%) of the monies collected shall be deposited into the Capital Improvement Fund which shall be used to defray all or part of the costs of legal improvements as determined by Council.

All monies already deposited into the City's Contingency Reserve residing in the Income Tax Fund shall be expended only upon a legislative transfer to the General Fund. Such transfers shall be solely for the purpose of making revenue available for expenditures necessary to continue basic City services due to a natural disaster or other catastrophic occurrence.

(C) The tax on income and the withholding tax established by Chapter 190 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718). This Chapter 190 is effective for tax years beginning on or after January 1, 2016. Municipal taxable years beginning on or before December 31, 2015 are subject to Chapter 191, and any amendments thereto, and rules and regulations, and any amendments thereto, as they existed before January 1, 2016."

Section 2. Section 190.03 of the Codified Ordinances of the City of Reynoldsburg, Ohio is hereby amended to read as follows:

*"**190.03 IMPOSITION OF TAX***

Beginning July 1, 2017, the income tax levied by the City is levied at a rate of two and one-half percent (2.5%) on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City. Prior to July 1, 2017, the income tax levied by the City is levied at a rate of one and one-half percent (1.5%) on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City.

Individuals.

(A) For residents of the City, the income tax levied herein shall be on 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. This is further detailed in the definition of income (Section 190.02(C)(16)).

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

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 190.02(C)(21). Exemptions which may apply are specified in Section 190.02(C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

(D)(1) As used in this division:

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

(b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c)(i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City each year with respect to the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of the City income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

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

(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

(E)(1)(a) An individual is presumed to be domiciled in the City for all or part of a taxable year if the individual was domiciled in the City on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City for all or part of the taxable year.

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

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

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

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

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

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

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

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

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

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

(i) The number of contact periods the individual has with the City. For the purposes of this division, an individual has one "contact period" with the City if the individual is away overnight from the individual's abode located outside of the City and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the City.

(3) All additional applicable factors are provided in the Rules and Regulations.

<u>Businesses.</u>

(F) This division applies to any taxpayer engaged in a business or profession in the City, unless the taxpayer is an individual who resides in the City or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745. of the ORC.

(1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City shall be considered as having a taxable situs in the City for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average original cost of all of the real

and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

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

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City 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 190.04(C);

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

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

(i) Separate accounting;

(ii) The exclusion of one or more of the factors;

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(iv) A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 190.12(A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 190.12(A).

(d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax

Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in division (F)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

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

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(iii) A vendor, customer, client, or patient of a person described in (F)(3)(a)(ii) of this section, or a related member of such a vendor, customer, client, or patient.

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

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

(4) For the purposes of division (F)(1)(c) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

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

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

(ii) The property is delivered within the City from a location outside the City, provided the taxpayer is regularly engaged through its own employees in

the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion.

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

(b) Gross receipts from the sale of services shall be sitused to the City to the extent that such services are performed in the City.

(c) To the extent included in income, gross receipts from the sale of real property located in the City shall be sitused to the City.

(d) To the extent included in income, gross receipts from rents and royalties from real property located in the City shall be sitused to the City.

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

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to the City's tax only if the property generating the net profit is located in the City or if the individual taxpayer that receives the net profit is a resident of the City. The City 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.

(6)(a) 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 the City, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

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

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(8) Left intentionally blank.

(9) Left intentionally blank."

Section 3. Section 190.04 of the Codified Ordinances of the City of Reynoldsburg, Ohio, is hereby amended to read as follows:

*"**190.04 COLLECTION AT SOURCE***

<u>Withholding provisions.</u>

(A) Each employer, agent of an employer, or other payer located or doing business in the City shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City. Except for qualifying wages for which withholding is not required under Section 190.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate specified in Section 190.01 of this chapter; beginning July 1, 2017, this rate is two and one-half percent (2.5%), and prior to July 1, 2017, this rate is one and one-half percent (1.5%). An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B)(1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City in the preceding calendar year exceeded $2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City in any month of the preceding calendar quarter exceeded $200.

Payment under division (B)(1)(a) of this section shall be made so that the payment is received by the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the 15th day of the month following the end of each calendar quarter.

(c) Notwithstanding the provisions of division (B)(1)(a) and (b) of this section, taxes required to be deducted and withheld shall be remitted semi-monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld on behalf of the City in the preceding calendar year exceeded $11,999, or if in any month of the preceding calendar year exceeded $1,000. Payment under division (B)(1)(c) of this section shall be made so that the payment is received by the Tax Administrator not later than one of the following: i) if the taxes were deducted and withheld or required to be deducted and withheld during the first fifteen days of a month, the third banking day after the fifteenth day of that month; (ii) if the taxes were deducted and withheld or required to be deducted and withheld after the fifteenth day of a month and before the first day of the immediately following month, the third banking day after the last day of the month.

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

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by the Tax Administrator and the City as the return required of a non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

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

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

(b) The failure of an employer, agent of an employer, or other payer to remit to the City the tax withheld relieves the employee from liability for that tax unless

the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to the City income tax or 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.

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

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

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

(10) An employer is required to deduct and withhold the City income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the

employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

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

Occasional Entrant - Withholding.

(C)(1) As used in this division:

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

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

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(2)(a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the City income tax on qualifying wages paid to an employee for the performance of personal services in the City if the employee performed such services in the City on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City.

(ii) The employee performed services at one or more presumed worksite locations in the City. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

(a) The nature of the services is such that it will require more than 20 days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

(iii) The employee is a resident of the City and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 190.04.

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services

in the employee's capacity as a professional athlete, professional entertainer, or public figure.

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

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4)(a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City exceeds the 20-day threshold, the employer shall withhold and remit tax to the City for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City.

(b) An employer required to begin withholding tax for the City under division (C)(4)(a) of this section may elect to withhold tax for the City for the first

20 days on which the employer paid qualifying wages to the employee for personal services performed in the City.

(5) If an employer's fixed location is the City and the employer qualifies as a small employer as defined in Section 190.02, the 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 City, regardless of the number of days which the employee worked outside the corporate boundaries of the City.

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

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 190.04."

Section 4. Effective July 1, 2017, Sections 190.01, 190.03 and 190.04 of the Codified Ordinances of the City of Reynoldsburg, Ohio, as they have heretofore existed, are hereby repealed and Sections 190.01, 190.03 and 190.04 as set forth herein shall become effective. Provided, however, that no provision of this Ordinance, including the repeal of Sections 190.01, 190.03 and 190.04 of the Codified Ordinances of the City of Reynoldsburg, Ohio, as they have heretofore existed, shall in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to the one percent and one and one-half percent municipal income taxes authorized by predecessor Sections 190.01, 190.03 and 190.04.

Section 5. It is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with the law.

Section 6. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City and for the further reason that the immediate effectiveness of this Ordinance is necessary to provide funds in order to adequately carry out necessary municipal functions and to meet increasing costs and other financial obligations of the City; wherefore; this Ordinance shall be in full force and effect from and immediately after its passage and approval by the Mayor.

Passed: __________________, 2017

Attest: ________________________________ ________________________________

Clerk of Council — *President of Council*

April Beggerow — *Doug Joseph*

Approved: ________________________________ *Date: ____________________, 2017*

Mayor

Brad McCloud

I, April Beggerow, Clerk of Council, City of Reynoldsburg, Ohio, do hereby certify the foregoing to be a true and correct copy of Ordinance No. _____-17 as passed by Council of said City on the _____ day of ______________, 2017 and as recorded in the Record of Proceedings of said Council.

____

April Beggerow, Clerk of Council

Filed with Mayor: _________________, 2017 — *Published: _________________, 2017*

Section 3. It is the desire of this Council that the ballots presented to the electors of the City of Reynoldsburg shall be substantially in the following form:

A majority affirmative vote is necessary for passage.

Shall Proposed Ordinance No. __________ of the Reynoldsburg City Council providing for an increase in the City income tax by one percent (1.0%) from the current rate of one and one-half percent (1.5%) to a rate of two and one-half percent (2.5%), beginning July 1, 2017, for the purposes of general municipal operations, maintenance, new equipment and capital improvements of the City, including, but not limited to, the payment of debt service charges on related securities and the costs related to a municipal recreation complex, be passed?

FOR THE INCOME TAX	
AGAINST THE INCOME TAX	

Section 4. The Clerk of this Council shall file a copy of this Resolution with the Board of Elections in Franklin County, Ohio no later than 4:00 p.m. on February 1, 2017.

Section 5. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any its committees that resulted in such formal action, were in meetings open to the public, in compliance with the law.

Section 6. This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City and for the further reason that this Resolution is required to be immediately effective in order to place this issue on the ballot at the May 2, 2017 primary election; wherefore, this Resolution shall be in full force and effect from and immediately after its adoption and approval by the Mayor.

Adopted: __________, 2017

Attest: ______________________________ ______________________________

Clerk of Council
April Beggerow

President of Council
Doug Joseph

Approved: ______________________________ Date: __________, 2017

Mayor
Brad McCloud

I, April Beggerow, Clerk of Council, City of Reynoldsburg, Ohio, do hereby certify the foregoing to be a true and correct copy of Resolution No. _______-17 as adopted by Council of said City on the _____ day of __________, 2017 and as recorded in the Record of Proceedings of said Council.

____
April Beggerow, Clerk of Council

Filed with Mayor: __________, 2017 Published: __________, 2017

Adopted: __________, 2017

RESOLUTION NO. _______-17

A RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING THE PASSAGE OF AN ORDINANCE TO AMEND SECTIONS ~~191.02, 191.04~~190.01, 190.03 AND ~~191.07~~190.04 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO, IN ORDER TO INCREASE THE CITY INCOME TAX BY ONE PERCENT (1.0%) FROM THE CURRENT RATE OF ONE AND ONE-HALF PERCENT (1.5%) TO A RATE OF TWO AND ONE-HALF PERCENT (2.5%), BEGINNING JULY 1, 2017, AND DECLARING AN EMERGENCY.

WHEREAS, on May 23, 2011, this Council appointed an Ad Hoc Committee, the members of which had expertise in banking, investment, finance, and business ownership, to review, evaluate and discuss the existing City Budget, including all known or anticipated modifications to expenses and revenues, and to recommend short-term and long-term solutions to the budgetary issues faced by the City; and

WHEREAS, the Ad Hoc Committee delivered its report (dated July 6, 2011) to this Council and determined therein that a structural imbalance exists in the City's budget and that such balance should be eliminated through a series of revenue increases and expenditure decreases; and

WHEREAS, the Ad Hoc Committee specifically recommended that the City increase the City income tax rate by one percent (1.0%); and

WHEREAS, this Council has also determined that it would be in the best interest of the City to provide for the construction of a municipal recreation complex; and

WHEREAS, based on the recommendation of the Ad Hoc Committee and this Council's determination to also facilitate the construction of a municipal recreation complex, and in accordance with the Ohio Revised Code, this Council has determined to propose to the electors of the City that the City's income tax rate be increased by one percent (1.0%) from the current rate of one and one-half percent (1.5%) to a rate of two and one-half percent (2.5%);

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Reynoldsburg, Franklin, Fairfield and Licking Counties, Ohio, that:

Section 1. This Council hereby authorizes and directs the submission to the electors of the City of Reynoldsburg, Ohio at the primary election to be held at the usual places of voting in said City on Tuesday, May 2, 2017, between the hours of 6:30 a.m. to 7:30 p.m. of said day, of the question of approving the passage of an ordinance to amend Sections ~~191.02, 191.04~~190.01, 190.03 and ~~191.07~~190.04 of the Codified Ordinances of the City of Reynoldsburg, Ohio to increase the City income tax rate by one percent (1.0%) from the current rate of one and one-half percent (1.5%) to a rate of two and one-half percent (2.5%), beginning on July 1, 2017, which ordinance is set forth in full in Section 2 hereof.

Section 2. The proposed ordinance to be submitted to the electors of the City for their approval hereunder shall be as follows:

Passed: __________, 2017

PROPOSED ORDINANCE NO. __________

AN ORDINANCE TO AMEND SECTIONS ~~191.02, 191.04~~190.01, 190.03 AND ~~191.07~~190.04 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO, IN ORDER TO INCREASE THE CITY INCOME TAX BY ONE PERCENT (1.0%) FROM THE CURRENT RATE OF ONE AND ONE-HALF PERCENT (1.5%) TO A RATE OF TWO AND ONE-HALF PERCENT (2.5%), BEGINNING JULY 1, 2017, AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Reynoldsburg, Fairfield, Franklin and Licking Counties, Ohio, that:

Section 1. Section ~~191.02~~190.01 of the Codified Ordinances of the City of Reynoldsburg, Ohio, is hereby amended to read as follows:

~~"191.02 IMPOSITION~~"190.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general ~~municipal~~Municipal operations, maintenance, new equipment and capital improvements~~ of the City~~, including, but not limited to, the payment of debt service charges on related securities and the costs related to a ~~municipal~~Municipal recreation complex, ~~there is~~the City of Reynoldsburg ("City") hereby ~~levied a~~levies an annual municipal income tax ~~at the rate of two~~on income, qualifying wages, commissions and ~~one-half percent (2.5%) per year upon the following:~~other compensation, and on net profits as hereinafter provided.

~~A. On all qualifying wages, commissions, other compensation and other taxable income earned or received by residents of the City.~~

~~B. On all qualifying wages, commissions, other compensation and other taxable income earned or received by nonresidents of the City for work done or services performed or rendered in the City.~~

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~~*C.1. On the net profits earned or received by unincorporated businesses, professions or other activities conducted by residents of the City.*~~

~~*2. On the net profits earned or received by unincorporated businesses, professions or other activities conducted in the City by nonresidents.*~~

~~*3. For the purposes of subsections C1 and C2 hereof, an association shall not be taxable as an entity, with the exception of partnerships or limited partnerships which will be taxed as an entity and any member thereof who is a resident of the City shall be taxed individually on his entire share, whether distributed or not, of the annual net profits of the association, and any nonresident member thereof shall be taxed individually only on that portion of his share, whether distributed or not, of the annual net profits of the association as is derived from work done, services performed or rendered, and business or other activities conducted in the City.*~~

~~*D. On the net profits of all corporations, estates and trusts, derived from work done or services performed or rendered and business or other activities conducted in the City, whether or not such corporations, estates and trusts have their principal or any place of business located in the City."*~~

~~*Section 2. Section 191.04*~~*(B)(1) The annual tax is levied at a rate of two and one-half percent (2.5%) on and after July 1, 2017; prior to July 1, 2017, the annual tax is levied at a rate of one and one-half percent (1.5%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 190.03 of this chapter and other sections as they may apply.*

(2) The monies collected under the provisions of this chapter shall be deposited into the following Funds in the following order and such Funds shall be disbursed for the following purposes and in the following order:

(a) Such part thereof as shall be necessary to defray all costs of collecting and administering the taxes levied by this chapter, including any amounts to be paid to any person or governmental agency under any contract for the administration of such taxes, and the cost of administering the Department of Taxation and enforcing the provisions thereof shall be deposited into the Income Tax Revenue Fund. Zero percent (0%) of the monies collected shall remain in the Income Tax Revenue Fund of the City to be put into the City's Contingency Reserve.

After providing for the requirements in division (a) monies shall be deposited and disbursed for the following purposes and in the following order:

(b)(i) Eighty-four percent (84%) of the monies collected shall be deposited into the General Fund of the City to be reappropriated by Council for any lawful purpose.

(ii) Fourteen percent (14%) of the monies collected shall be deposited into the General Debt Retirement Fund to be used for general debt retirement.

(iii) Two percent (2%) of the monies collected shall be deposited into the Capital Improvement Fund which shall be used to defray all or part of the costs of legal improvements as determined by Council.

All monies already deposited into the City's Contingency Reserve residing in the Income Tax Fund shall be expended only upon a legislative transfer to the General Fund. Such transfers shall be solely for the purpose of making revenue available for expenditures necessary to continue basic City services due to a natural disaster or other catastrophic occurrence.

(C) The tax on income and the withholding tax established by Chapter 190 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718). This Chapter 190 is effective for tax years beginning on or after January 1, 2016. Municipal taxable years beginning on or before December 31, 2015 are subject to Chapter 191, and any amendments thereto, and rules and regulations, and any amendments thereto, as they existed before January 1, 2016."

Section 2. Section 190.03 of the Codified Ordinances of the City of Reynoldsburg, Ohio is hereby amended to read as follows:

~~"191.04 LEVY~~"190.03 IMPOSITION OF TAX

~~The~~ Beginning July 1, 2017, the income tax ~~imposed~~levied by ~~Section 191.02~~the City is levied at ~~the~~a rate of two and one-half percent (2.5%) on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City. Prior to July 1, 2017, the income tax levied by the City is levied at a rate of one and one-half percent (1.5%) on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City.

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Individuals.

(A) For residents of the City, the income tax levied herein shall be ~~levied, collected, and~~on 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. This is further detailed in the definition of income (Section 190.02(C)(16)).

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

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 190.02(C)(21). Exemptions which may apply are specified in Section 190.02(C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

(D)(1) As used in this division:

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

(b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c)(i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City with respect to ~~the salaries, wages, commissions, and other compensation earned on or after July 1, 2017, and~~ any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City each year with respect to ~~net profits of businesses, professions, or other activities earned on or after July 1, 2017. The tax imposed by predecessor Section 191.02 at the rate of one and one-half percent (1.5%) shall be levied, collected, and paid~~ the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of the City income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to the City, a taxpayer has paid tax to other municipal corporations with respect to the ~~salaries, wages, commissions, and other compensation earned on or after July 1, 1982 and on or before June 30, 2017,~~

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~~and~~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 ~~net profits of businesses, professions, or other activities earned on or after July 1, 1982 and on or before June 30, 2017. The tax imposed by predecessor Section 191.02 at the rate of one percent (1.0%) shall be levied, collected, and paid~~ the nonqualified deferred compensation plan.

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(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City for all taxable years with respect to the nonqualified deferred compensation plan.

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(4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

(E)(1)(a) An individual is presumed to be domiciled in the City for all or part of a taxable year if the individual was domiciled in the City on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City for all or part of the taxable year.

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

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

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

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

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

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

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

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

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

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

(i) The number of contact periods the individual has with the City. For the purposes of this division, an individual has one "contact period" with the City if the individual is away overnight from the individual's abode located outside of the City and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the City.

(3) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

(F) This division applies to any taxpayer engaged in a business or profession in the City, unless the taxpayer is an individual who resides in the City or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745. of the ORC.

(1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City shall be considered as having a taxable situs in the City for purposes of municipal income taxation in the same proportion as the average ratio of the following:

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

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

(b) Wages, salaries, ~~wages, commissions,~~ and other compensation ~~earned on or after~~ paid during the taxable period to individuals employed in the

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business or profession for services performed in the City 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 190.04(C);

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

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

(i) Separate accounting;

(ii) The exclusion of one or more of the factors;

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(iv) A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 190.12(A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 190.12(A).

(d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, ~~1970 and on or before June 30, 1982, and with respect to net profits of businesses, professions, or other activities earned on or after January 1, 1970 and on or before June 30, 1982~~2016.

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~~*Where the fiscal year of the business, profession, or other activity differs from the calendar year:*~~

~~*A. The tax at the rate of two and one-half percent (2.5%) shall be applied to that part of the net profits for the portion of the fiscal year occurring on or after July 1, 2017.*~~

~~*B. The tax at the rate of one and one-half percent (1.5%) shall be applied to that part of the net profits for the portion of the fiscal year occurring on or after July 1, 1982 and before July 1, 2017.*~~

~~*C. The tax at the rate of one percent (1.0%) shall be applied to that part of the net profits for the portion of the fiscal year occurring on or after January 1, 1970 and before July 1, 1982.*~~

~~*Where the fiscal year of a business, profession or other activity is other than a calendar year, in computing the tax, the net profits of such taxpayer shall be determined by dividing the annual net profits by twelve (12) and multiplying the quotient by:*~~

~~*D. the number of months of the fiscal year from January 1, 1970 through June 30, 1982,*~~

~~*E. the number of months of the fiscal year from July 1, 1982 through June 30, 2017, and*~~

~~*F. the number of months of the fiscal year from July 1, 2017 and thereafter,*~~

~~*and applying the appropriate tax rate to each."*~~

(3) As used in division (F)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

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

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(iii) A vendor, customer, client, or patient of a person described in (F)(3)(a)(ii) of this section, or a related member of such a vendor, customer, client, or patient.

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

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

(4) For the purposes of division (F)(1)(c) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

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

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

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

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

(b) Gross receipts from the sale of services shall be sitused to the City to the extent that such services are performed in the City.

(c) To the extent included in income, gross receipts from the sale of real property located in the City shall be sitused to the City.

(d) To the extent included in income, gross receipts from rents and royalties from real property located in the City shall be sitused to the City.

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

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to the City's tax only if the property generating the net profit is located in the City or if the individual taxpayer that receives the net profit is a resident of the City. The City 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.

(6)(a) 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 the City, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

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

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

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Section 3. Section ~~191.07~~190.04 of the Codified Ordinances of the City of Reynoldsburg, Ohio, is hereby amended to read as follows:

"~~191.07~~190.04 COLLECTION AT SOURCE

Withholding provisions.

(A~~.~~) Each employer ~~within~~, agent of an employer, or other payer located or doing business ~~within~~in the City~~,~~ shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City. Except for qualifying wages for which withholding is not required under Section 190.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate specified in Section 190.01 of this chapter; beginning July 1, 2017, this rate is two and one-half percent (2.5%), and prior to July 1, 2017, this rate is one and one-half percent (1.5%). An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the

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(B)(1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City in the preceding calendar year exceeded $2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City in any month of the preceding calendar quarter exceeded $200.

Payment under division (B)(1)(a) of this section shall be made so that the payment is received by the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the 15th day of the month following the end of each calendar quarter.

(c) Notwithstanding the provisions of division (B)(1)(a) and (b) of this section, taxes required to be deducted and withheld shall be remitted semi-monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld on behalf of the City in the preceding calendar year exceeded $11,999, or if in any month of the preceding calendar year exceeded $1,000. Payment under division (B)(1)(c) of this section shall be made so that the payment is received by the Tax Administrator not later than one of the following: i) if the taxes were deducted and withheld or required to be deducted and withheld during the first fifteen days of a month, the third banking day after the fifteenth day of that month; (ii) if the taxes were deducted and withheld or required to be deducted and withheld after the fifteenth day of a month and before the first day of the immediately following month, the third banking day after the last day of the month.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302. of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted

and withheld on behalf of the City. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by the Tax Administrator and the City as the return required of a non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold the City income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of ~~payment~~ 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 ~~salaries, wages, commissions or other~~ corporation's successor entity.

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

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

(6) Compensation deferred before June 26, 2003, is not subject to the City income tax or income tax withholding requirement to the extent the deferred compensation~~, the tax of two and one-half percent (2.5%) of the~~ *does not constitute* qualifying wages ~~due by the~~ *at the time the deferred compensation is paid or distributed.*

(7) Each employer ~~to~~*, agent of* an ~~employee and shall, on~~ *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 City until such time as the withheld amount is remitted to the Tax Administrator.*

(8) On or before the last day of ~~the month following the close~~ *February* of each ~~calendar quarter, make~~ *year, an employer shall file* a *withholding reconciliation* return ~~and pay to the City Auditor, or any other person or governmental agency designated by a contract approved by Council to administer~~ *with* the ~~tax imposed by this chapter,~~ *Tax Administrator listing:*

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(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the ~~amount of taxes so deducted.~~ City during the preceding calendar year;

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(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer~~, employee shareholder, member or partner having~~ or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility ~~of~~for withholding the tax or filing the ~~report~~reports and making ~~payment, is~~ payments as required by this section, shall be personally liable for ~~failure to file the~~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.

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

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

Occasional Entrant - Withholding.

(C)(1) As used in this division:

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report ~~or pay the tax due as required by this section. Any person required to collect, truthfully account for and pay over any tax imposed by this title who willfully fails to collect such tax, or truthfully account for and pay over any such tax, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall in addition to the other penalties provided by law, be liable for a penalty~~for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal ~~to the total amount of the tax evaded, or not collected, or not accounted for and paid over. The dissolution of a corporation does not discharge an officer's or employee shareholder's, member's or partner's liability for a prior failure of the corporation to file returns or pay tax due~~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.

~~However, any employer who deducts taxes in the amount of one thousand dollars ($1,000.00) or more per week or bi-monthly shall remit to the City Auditor, or any other person or governmental agency designated by a contract approved by Council to administer the tax imposed by this chapter, on or before the third working day following the end of such period, the taxes so deducted for this period. Any employer who deducts taxes in the amount of one thousand dollars ($1,000.00) or more per month shall remit to the City Auditor, or any other person or~~

~~*governmental agency designated by a contract approved by Council to administer the tax imposed by this chapter, on or before the fifteenth working day following the end of the month such taxes which were withheld. Such remittance may be based on an estimate made by the employer of the employer's most recent payroll.*~~

~~*B. Each employer who maintains a place of business in the City and another branch within the metropolitan area of the City, must also withhold the tax from employees residing in the City but working at the employer's metropolitan area branch, even though the payroll records and place of payment are outside the City.*~~

~~*C. On or before February 28 following any calendar year in which such deductions have been made by any employer, such employer shall file with the City Auditor, or any other person or governmental agency designated by a contract approved by Council to administer the tax imposed by this chapter, in the form prescribed by the City Auditor, an information return for each employee from whom City income tax has been withheld, showing the name, address and social security number of the employee, the total amount of compensation paid during the year and the amount of City income tax withheld from such employee."*~~

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

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(2)(a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the City income tax on qualifying wages paid to an employee for the performance of personal services in the City if the employee

performed such services in the City on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City.

(ii) The employee performed services at one or more presumed worksite locations in the City. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

(a) The nature of the services is such that it will require more than 20 days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

(iii) The employee is a resident of the City and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 190.04.

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

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

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4)(a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City exceeds the 20-day threshold, the employer shall withhold and remit tax to the City for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City.

(b) An employer required to begin withholding tax for the City under division (C)(4)(a) of this section may elect to withhold tax for the City for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in the City.

(5) If an employer's fixed location is the City and the employer qualifies as a small employer as defined in Section 190.02, the 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 City, regardless of the number of days which the employee worked outside the corporate boundaries of the City.

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

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 190.04."

Section 4. Effective July 1, 2017, Sections ~~191.02, 191.04~~190.01, 190.03 and ~~191.07~~190.04 of the Codified Ordinances of the City of Reynoldsburg, Ohio, as they have heretofore existed, are hereby repealed and Sections ~~191.02, 191.04~~190.01, 190.03 and ~~191.07~~190.04 as set forth herein shall become effective. Provided, however, that no provision of *this Ordinance, including the repeal of Sections ~~191.02, 191.04~~190.01, 190.03 and ~~191.07~~190.04 of the Codified Ordinances of the City of Reynoldsburg, Ohio, as they have heretofore existed, shall in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to the one percent and one and one-half percent municipal income taxes authorized by predecessor Sections ~~191.02, 191.04~~190.01, 190.03 and ~~191.07~~190.04.*

Section 5. It is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with the law.

Section 6. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City and for the further reason that the immediate effectiveness of this Ordinance is necessary to provide funds in order to adequately carry out necessary municipal functions and to meet increasing costs and other financial obligations of the City; wherefore; this Ordinance shall be in full force and effect from and immediately after its passage and approval by the Mayor.

Passed: ________________, 2017

Attest:	____________________________ *Clerk of Council* *April Beggerow*	____________________________ *President of Council* *Doug Joseph*
Approved:	____________________________ *Mayor* *Brad McCloud*	*Date: ________________, 2017*

I, April Beggerow, Clerk of Council, City of Reynoldsburg, Ohio, do hereby certify the foregoing to be a true and correct copy of Ordinance No. _____-17 as passed by Council of said City on the _____ day of ____________, 2017 and as recorded in the Record of Proceedings of said Council.

____
April Beggerow, Clerk of Council

Filed with Mayor: ______________, 2017 *Published: ______________, 2017*

Section 3. It is the desire of this Council that the ballots presented to the electors of the City of Reynoldsburg shall be substantially in the following form:

A majority affirmative vote is necessary for passage.

Shall Proposed Ordinance No. __________ of the Reynoldsburg City Council providing for an increase in the City income tax by one percent (1.0%) from the current rate of one and one-half percent (1.5%) to a rate of two and one-half percent (2.5%), beginning July 1, 2017, for the purposes of general municipal operations, maintenance, new equipment and capital improvements of the City, including, but not limited to, the payment of debt service charges on related securities and the costs related to a municipal recreation complex, be passed?

FOR THE INCOME TAX	
AGAINST THE INCOME TAX	

Section 4. The Clerk of this Council shall file a copy of this Resolution with the Board of Elections in Franklin County, Ohio no later than 4:00 p.m. ~~onFebruary~~on February 1, 2017.

Section 5. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any its committees that resulted in such formal action, were in meetings open to the public, in compliance with the law.

Section 6. This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City and for the further reason that this Resolution is required to be immediately effective in order to place this issue on the ballot at the May 2, 2017 primary election; wherefore, this Resolution shall be in full force and effect from and immediately after its adoption and approval by the Mayor.

Adopted: __________, 2017

Attest: ______________________________ ______________________________

Clerk of Council
April Beggerow

President of Council
Doug Joseph

Approved: ______________________________ Date: __________, 2017

Mayor
Brad McCloud

I, April Beggerow, Clerk of Council, City of Reynoldsburg, Ohio, do hereby certify the foregoing to be a true and correct copy of Resolution No. _______-17 as adopted by Council of said City on the _____ day of __________, 2017 and as recorded in the Record of Proceedings of said Council.

____

April Beggerow, Clerk of Council

Filed with Mayor: __________, 2017

Published: __________, 2017

Mayor's Office
Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**December 12, 2016**
TO:	**Finance Committee**
RE:	ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH KIRCH GROUP TECHNOLOGIES LLC, FOR INFORMATION TECHNOLOGY SERVICES FOR THE PERIOD OF JANUARY 1, 2017 THROUGH DECEMBER 31, 2017 AND DECLARING AN EMERGENCY. (First Reading 11/28/2016 - Requesting emergency adoption at second reading).

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: To have in place by Jan 1, 2017.

**** Requesting Council to waive competitive bidding****

ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH KIRCH GROUP TECHNOLOGIES LLC, FOR INFORMATION TECHNOLOGY SERVICES FOR THE PERIOD OF JANUARY 1, 2017 THROUGH DECEMBER 31, 2017 AND DECLARING AN EMERGENCY.

Contract Version 2.3.0 (2017)

Kirch Group Technology, LLC

Service Agreement Contract

Submitted to:

City of Reynoldsburg
7232 E. Main Street
Reynoldsburg, Ohio 43068

Kirch Group Technology, LLC.
www.kgtechnology.com

Kirch Group Technology, LLC - Service Contract

This **Kirch Group Technology Service Agreement** (the "Agreement") is made and entered into as of the last date appearing at the foot of this Agreement by and between Kirch Group Technology, LLC, an Ohio limited liability company ("KGT") and the client whose name appears at the foot of this Agreement (the "Client").

Statement of Agreement:

1. **Agreement Basics**. Pursuant to this Agreement, and subject to the terms, conditions and limitations contained in this Agreement, KGT shall provide general Information Technology (IT) management in support of your business and its Covered Hardware (defined on ***Exhibit 1A***) and Covered Software (defined on ***Exhibit 1B***) (Covered Hardware and Covered Software are collectively, the "Covered Items").

2. **Overview**. KGT's uniquely configured support framework for Covered Items provides a range of services, as selected in this Agreement, designed to keep your computer and network systems functioning. Such services, as selected by Client, pertaining to Covered Items include are disclosed on ***Exhibit 2***.

3. **System Documentation.** Client shall provide all documentation relative to the Covered Items to KGT.

4. **Getting Started.** Once the Documentation is delivered or provided to KGT, a KGT technician (a "Tech") shall perform a series of preliminary studies and recommendations. A quotation may be provided to the client with a list of list of hardware and/or software and/or labor required to get client to a state in which KGT will accept client into this agreement. Failure to accept and pay in full for this will result in the immediate cancelation of this agreement as client does not qualify for this arrangement.

5. **Services.** The services provided to the Client under this Agreement are specifically set forth on the Contract Service Schedule as disclosed on ***Exhibit 5***.

6. **Services Limitations.** Due to the nature of technology, KGT makes no representation regarding its ability to solve every IT/network problem Client encounters, but KGT does represent that the Tech shall be provided to Client as provided in this Agreement. Details of service limitations are included on ***Exhibit 6***.

7. **Deliverables.** Working with Client's designated contact person (in some special cases, persons), KGT (acting through its Tech) shall address, as provided in this Agreement, any issues and/or problems concerning Client's current IT environment as it pertains to Covered Items.

8. **Client Obligations**. For KGT to provide the type of service that our Clients deserve and uphold its obligations under this Agreement, Client must strictly observe and where appropriate perform the obligations disclosed on ***Exhibit 8***.

9. **Term and Termination**. The Term of this Agreement shall commence on the effective date as defined in this Agreement and is effective for the remainder of the calendar year. This period is also referred to as the "Term." This Agreement may be terminated by KGT prior to the Agreement End Date upon Client's failure to perform any of its obligations defined in § 8 or on Exhibit 8-Attached, including, but not limited to failure to discharge Client's financial obligations under this Agreement with fifteen (15) days of Client's receipt of a written notice of default. Additional reasons for termination of this agreement are described on ***Exhibit 9***.

10. **Fees and Payments**. Client's fees for services provided in the Contract Service Schedule appear on the Contract Price Schedule disclosed on ***Exhibit 10***. Beginning on the Effective Date, Client shall be billed according to the below-stated payment schedule set forth on the Contract Price Schedule, in advance for applicable fees. Any amount due to KGT under this Agreement, whether under the Contract Price Schedule or billing for additional services shall be payable in full upon receipt of an invoice, without withholding, deduction or offset of any amounts for any purpose. Any amount not paid within thirty (30) days of the invoice's date shall be subject to an interest charge of eighteen percent (18%) per annum. Any KGT billing not disputed by Client both in writing and in good faith, within thirty (30) days of Client's receipt of an invoice is deemed approved and accepted by Client. The Contract Price Schedule only covers items on the Contract

Service Schedule. The Contract Service Schedule work is performed during normal business hours of 8:00am-5:00pm EST, Monday – Friday. Please see website for list of Holidays and dates KGT office is closed. If Client needs an issue addressed outside the normal business hours, such services (whether or not such service is on the Contract Service Schedule) shall be billed at KGT's then effective "After-Hours Rate", unless KGT agrees to a different rate in writing prior to such services being performed. After-Hours Rates are defined on the KGT website and are subject to change at any time.

11. **Non-interference**. Client shall not hire, interview, solicit for hire or aid any third party in hiring any KGT employee, consultant, technician or agent during the Term and for a period of one (1) year after this Agreement has been terminated, or later if KGT's completion of any services for Client's benefit extends beyond the termination date.

12. **Entire Agreement**. This Agreement along with all attached Exhibits constitute one and only one agreement regarding this Agreement's subject matter. This Agreement may not be amended, altered or modified in any manner, except as specifically provided herein, unless it is done so in a written instrument signed by both the Client and KGT; provided, that, one of such instrument's terms reflects one its purpose is to amend this Agreement.

13. **Notices.** Any notice required or permitted under this Agreement must be in writing and except for the ARTS site and/or voice mail provided for in § 6 (and ***Exhibit 6***) and sent to the party at the address appearing on ***Exhibit 13***. Such notice(s) shall be deemed received on (a) the date it is posted in the U.S. Mail systems, properly addressed, bearing adequate postage with a return receipt appended, (b) when delivered to an overnight delivery service, if properly addressed (for this purpose only Federal Express and UPS are acceptable), or (c) when sent by email to the party's email address set forth at the foot of this Agreement; provided, that, an electronic receipt for such email as received by the sender.

IN WITNESS WHEREOF, KGT and Client have executed this Agreement as of the date appearing next to their signature and each of KGT and Client represent to the other party that the person executing this Agreement on this behalf is fully authorized to bind the party for which it is so executing.

Contract Effective Date: 1/1/2017 – 12/31/2017

CLIENT:	**KGT:**
City of Reynoldsburg	Kirch Group Technology, LLC
By: ___________________________	By: ___________________________
Printed Name: ___________________	John Stickel, Managing Member
Date: ___________________________	Date:___________________________

Exhibit 1A:

"Covered Hardware:"

Exhibit 1B:

"Covered Software:"

Client Operating Systems (OS):

- Microsoft Windows XP (Home and Professional)
    - Additional charges will be applied if KGT is required to support this operating system.
- Microsoft Windows Vista (Home, Business, Enterprise, Ultimate)
- Microsoft Windows 7 (Home, Professional, Enterprise, Ultimate)
- Microsoft Windows 8 and 8.1 (Pro, Enterprise, RT)
- Microsoft Windows 10 (Home, Pro, Enterprise)

Server Operating Systems (OS):

- Microsoft Windows Server 2003 (all)
    - NOTE: Microsoft Support Ended July 15, 2015
        - Additional charges will be applied if KGT is required to support this operating system.
- Microsoft Windows Small Business Server 2003, 2003 R2, 2008, 2011
    - NOTE: Microsoft Support Ended July 15, 2015 for SBS 2003 and SBS 2003 R2
        - Additional charges will be applied if KGT is required to support the SBS 2003 or SBS 2003 R2 operating system.
- Microsoft Windows Server 2008 (all)
- Microsoft Windows Server 2012 (all)
- Microsoft Windows Server 2016 (all)

Applications:

- Microsoft Office 2010
- Microsoft Office 2013
- Microsoft Office 2016

It is not possible for KGT to completely support all software, however, we will attempt to resolve any issues you may have if an error occurs. We must be given an error. To get further support with this agreement for industry specific software, we require you to maintain an ongoing support contract with that software vendor. We will still assist you in troubleshooting, by utilizing the support contract and contacting the specific vendor.

Training is not included in the agreement. Training is helping a user understand how to use the software and/or utilize certain features of the software. Although a technician may choose to train a Client, this is not typically included in the agreement. Client will be notified in advance if training is going to be invoiced and arrangements for payment and amounts will be determined.

Exhibit 2:

"Menu of Services:"

a. Site Assessment
b. IT Inventory and Management
c. Scheduled Visits (either "on-site" or "remote")
d. Proactive Service
    a. Check Server Event Logs
    b. Verify Backups
        i. At scheduled service visits, KGT will confirm that backups are getting done. However, KGT will not test backup media at each visit to confirm a full disaster recovery test. This service (disaster recovery test) is an additional charge.
    c. Verify Anti-Virus Software
e. Technology Knowledge and Guidance
f. Help Desk Support (including phone support)
g. Covered Items Reliability
h. Covered Items Security
i. Functional Consistency
j. Design Level Productivity
k. Cost Management and Control (IT Budget)

Exhibit 5:

"Contract Service Schedule:"

Contract Services generally include the following: (a) Scheduled Visits; (b) Server Specific Duties; (c) Personal Computer Specific Duties; (d) Peripheral Specific Duties; (e) ARTS response protocol; and (f) Software Support, which relate to the following services descriptions; provided, however, to the extent there is a conflict between the Contract Service Schedule and this Exhibit 5, the former shall control.

*Scheduled Visits***.** The date, time and frequency for Tech Client Visits are based on the size, amount and complexity of Covered Hardware as determined by KGT. Client and KGT must agree on specific dates and times for the Tech's performance of the scheduled maintenance covered by this Agreement**. Such schedule may be modified to reflect Covered Items changes.**

Scheduled Visits:

a. This constitutes scheduled visits under this Agreement.

b. Scheduled visits typically last between one and two hours.

1. Scheduled visits not to exceed three hours, unless prior arrangements are made between Client and KGT.

2. The Tech may, in his/her discretion, reschedule time for incidents not previously submitted to KGT either under ARTS or by telephone phone calls received by KGT at least twenty-four (24) hours prior to the start time for such scheduled visit.

   A. Any additional services not covered by the terms of this Agreement performed during a scheduled visit, under ARTS or due to a telephone call may result in fees in addition to the basic fees (aka Contract Price) set forth in this Agreement.

   B. When the technician arrives on the scheduled day, he/she will address any ARTS submitted tickets with the Client's contact person. The technician will then proceed with the following services on applicable covered hardware.

Server Specific Duties:

During both Scheduled Visits, and where appropriate in the Tech's opinion, the following Server Specific Duties shall be conducted/reviewed by the Tech: review outside of server housing for warning lights; check server for adequate storage space; Review Windows event logs for messages, warnings, and errors and address as necessary; Review and approve appropriate Windows updates via Windows Software Update Services; Review network Anti-virus management software for issues and address as necessary and Review server and data backups and address as necessary.

Personal Computer Specific Duties.

During both Scheduled Visits, and where appropriate in the Tech's opinion, the following Personal Computer Specific Duties shall be conducted/reviewed by the Tech: ensure Windows updates are or have been installed correctly; monitor for malware infections; and run cleanup utilities to provide highest available usage speeds.

Peripheral Specific Duties.

During both Scheduled Visits, and where appropriate in the Tech's opinion, the Tech shall ensure proper operation of printers, scanners, firewalls, switches and the like; ***provided, that***, such peripherals are listed in the Covered Hardware Schedule as the date of the visit.

ARTS Response Protocol.

This Agreement provides access to a Tech who provides necessary services to monitor and maintain your current system and network environment as provided herein. Consequently, KGT provides a Tech for an on-site, scheduled visit on the day and time provided in this Agreement. Client is authorized to leave emergency/non-emergency voice mail messages and is granted access to the KGT's Automated Response and Ticket Submission (ARTS) site. All scheduled visits and support occurs during KGT's normal business hours of which are listed on our website. Our offices are also closed on all National Holidays. If support in response to an ARTS request is performed at Client's request either "after normal business hours" and/or over a weekend, Client will be billed for a fee in addition to Client's regular financial obligations set forth in this Agreement.

Software Support.

KGT provides support under this Agreement for Covered Software as it relates to its proper installation and configuration in your current business environment. <u>Usage and appropriate understanding of how the Covered Software is (or may be) utilized in the Client's business is outside this Agreement's scope</u>. KGT, may, where appropriate, endeavor to dispense Covered Software knowledge where and when appropriate based upon the applicable Tech's expertise with the particular software item. However, KGT reserves the right to decline support for Covered Software usage and understanding when it determines that the Client (or Client's applicable user) needs or could benefit from software training.

Upgrading or Replacing Hardware/Software.

Upgrading or replacing hardware or software normally requires an on-site visit. However, hardware and/or software upgrades may be completed remotely, with or without the knowledge of the Client. This Agreement does not include the cost of new or replacement hardware, software, cabling or other equipment that may be required to perform services under this Agreement. A separate labor fee shall be applied for adding any hardware not listed on the Covered Hardware Schedule, or major software upgrades or installations not listed on the Covered Software Schedule. Clients shall be quoted a price for new or replacement hardware prior to installation or repair. Labor fees associated with replacement or repair of hardware on the Covered Hardware Schedule are included in this Agreement, except where outlined on the Client Fee Schedule. Applicable sales tax shall be charged as required by applicable law.

Caveats: KGT recommends Business class hardware and software for all of our clients. Purchasing hardware and software through KGT is not a requirement under this Agreement. However, Client benefits with KGT's price breaks on business class IT hardware and software from Dell and other vendors. Should Client seek to upgrade or replace hardware or software with non-business class hardware or software or items the use of which KGT has recommended against, the labor fees for such replacement or repair are not included in the with this Agreement.

Exhibit 6:

"Service Limitations:"

a. Once Client submits an Emergency ticket to the ARTS site and/or an Emergency voice mail message, KGT shall have four (4) business hours to acknowledge the ticket. That does not mean that the issue has to be resolved. KGT shall then have two (2) business hours to begin the attempt at resolving the issue. The attempt is not necessarily limited to an on-site Tech visit. Remote efforts by KGT designed to address the problem(s) are attempts. The agreed response time under this Agreement is set forth in the Contract Services Schedule.

b. Services not included in this Agreement or listed on the Contract Service Schedule are billable in addition to the Contract Price Schedule (defined below) and include: setup and configuration of PCs, printers, and other peripherals not listed in the Covered Hardware Schedule; setup and configuration of new servers; installation and configuration of new software and/or major software upgrades; software research related to Client's business; Excessive hardware and/or software quotes; emergency IT support outside normal business hours as define in the Agreement; direct contact (e-mail, phone calls) with Tech(s) not KGT initiated; software training for Client's employees; or reinstallation of server operating systems and programs.

c. Force majeure—Problems considered force majeure are not services coming within the Contract Services Schedule and this Agreement. Force majeure includes acts of God, fire, theft, insurrection, situations involving marital law, etc. KGT reserves the right to bill for issues that arise directly, or indirectly, from force majeure including issues with ISP's, telephone companies, power and cellular companies. Force majeure relieves KGT of its response time obligations under this Agreement.

Exhibit 8:

"Client Obligations/Duties:"

a. All issues and/or IT related questions must be submitted to KGT via the ARTS site or through KGT's voicemail system. Direct contact (via email or phone call) not Tech approved, are not permitted and are subject to additional billing charges;

b. Pay all invoices by their due date. Failure to pay on due date shall result in late fees, stoppage of service and/or termination of this Agreement;

c. Pay all Agreement fees by due date stated on the applicable invoice. Failure to pay by due date shall result in late fees, stoppage of service and/or termination of this Agreement;

d. Provide KGT with as much advanced notice to any changes to current network environment (ISP changes, phone system changes, personnel changes);

e. Maintain all applicable software licenses and software, whether or not such software is part of the Covered Software Schedule;

f. **KGT will not install or service illegal software and Client's installation and/or use of such illegal software may result in KGT's termination of this Agreement;**

g. Notify KGT regarding any software installed and purchased without consulting KGT;

h. Advise Client's staff on usage of ARTS and against direct Tech contact (for support initiation);

i. Provide Client staff with proper software training on applicable company software as KGT does not provide support on software usage;

j. Advise KGT of the presence of mobile devices that connect to Client's network or gather company email;

k. Maintain an active virus scanning solution and routine backup solution as deemed appropriate by KGT for Client's environment;

l. KGT reserves the right to invoice the client for Spyware/Malware removal should the client refuse to have appropriate preventative software and/or hardware in place as deemed appropriate by KGT for Client's environment.

Exhibit 9:

"Agreement Terms and Termination Details:"

a. If the Agreement End Date arrives, and the Agreement is not renewed, so long as all of Client's obligations under this Agreement are fully satisfied by such date, then KGT shall return the Documentation to Client and retain copies exclusively for archive and liability purposes upon request by Client. KGT shall make no further use of such Documentation and shall hold it in the strictest of confidence.

b. If the Agreement End Date arrives (or if the Agreement is terminated earlier due to Client's failure to comply with all its obligations found in § 8 of this Agreement (and Exhibit 8), neither shall the Documentation be returned to Client nor shall the temporary passwords installed by KGT be released, except as provided in c, below, unless and until Client has brought current or remedied, in KGT's opinion, its obligations under § 8 and (and Exhibit 8).

c. If the nature of Client's business is such that temporary protective passwords installed by KGT would create legal liability for Client, which areas must be disclosed to KGT on or before the effective date, the passwords referenced in b, above, shall not be applied to such items.

d. Should Client terminate this Agreement and the Contract Price Schedule payments shall have been paid either in advance or in full, no refund shall be given and KGT shall not be obligated thereafter to provide any services contemplated by this Agreement.

Exhibit 10:

"Fees and Payments:"

Quoted Service Agreement - $72,000.00 yearly plus any applicable taxes

Payment Schedule - One annual payment of $72,000.00 plus any applicable taxes, to be billed on January 1st, 2017

Exhibit 13:

"Addresses, E-mail Addresses and Telephone Numbers:"

Client Address:

City of Reynoldsburg
7232 E. Main Street
Reynoldsburg, Ohio 43068

PH: (614)322-6800

Main Contact:

Roger Morse

Email Contact:

rmorse@ci.reynoldsburg.oh.us

Human Resources Dept.
Sandra Boller
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6868 Phone

ORDINANCE REQUEST

DATE:	**December 12, 2016**
TO:	**Finance Committee**
RE:	ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT FOR CITY INSURANCE FOR 2017 AND DECLARING AN EMERGENCY. (First Reading 11/28/2016- Requesting emergency adoption at second reading).

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: Financial needs of the City's government. To have insurance in place for 2017.

Request authorization for the Mayor to enter into a contract for city insurance (property, liability, automobile and cyber coverage) for a year period beginning January 1, 2017 and ending December 31, 2017 with Willis of Ohio and its related companies in the amount not to exceed $180,000 and declaring it as an emergency.

<u>Development Department</u>
Dan Havener
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

ORDINANCE REQUEST

DATE:	**December 12, 2016**
TO:	**Service Committee**
RE:	ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Chapter 1181 <u>Signs and Graphics</u>; and Chapter 1196 <u>Community Commercial Overlay</u>. (Second Reading 11/14/2016, Planning Commission 11/3/2016, Held from Service Committee 11/28/2016).

See the attached materials for details.

- Staff Reports

- Proposed Amendments

ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Chapter 1181 Signs and Graphics; and Chapter 1196 Community Commercial Overlay.

REYNOLDSBURG
PLANNING & ZONING DIVISION

STAFF REPORT:
CODIFIED ORDINANCE AMENDMENT

CODE SECTION: Various Sections – Electronic or LED signage at Gasoline Stations.

BACKGROUND: Staff becomes periodically aware of provisions in the Planning & Zoning Code that require revision. Staff has observed inconsistencies in the restrictions on electronic or LED signage for gasoline station uses, and proposes to implement some basic Citywide requirements to allow such signage.

SUMMARY OF MAJOR REVISIONS:

SECTION 1181.08 - SPECIAL SIGN REGULATIONS FOR GASOLINE STATIONS

Staff proposes to enact this new section, in order to exempt gasoline stations from the requirements of the Sign Code that prohibit electronic signage. Staff proposes to restrict such exemptions to ground signs and limit the area to one third of ground sign's area.

SECTION 1196.11 – GRAPHICS

This section of the Community Commercial Overlay chapter provided special signage requirements for the Community Commercial Overlay District, including an exemption from changeable copy restrictions that was not content-neutral. Several of the provisions are redundant, given the provisions of Chapter 1181 – Signs and Graphics, and Staff proposes to repeal them accordingly.

1181.08 SPECIAL SIGN REGULATIONS FOR GASOLINE STATIONS.

Gasoline stations present several unique challenges for signage purposes due to the industry-wide requirement to advertise the price of fuels for sale. In order to address these unique challenges, ground signs on lots with gasoline stations shall be exempt from Section 1181.05(p), in order to allow electronic or LED signage. Exempted ground signs of this type be subject the following special regulations:

(a) The electronic or LED signage shall take up no more than one-third (1/3) of the sign area permitted by this Chapter.

(b) The electronic or LED signage shall consist of a solid background with only one illuminated color. This color shall not be included in number of permitted colors described in Section 1181.06.

(c) The graphics of such electronic or LED signage shall only be changed once per day.

(d) Such shall be subject to all other sign regulations of this Chapter, and of any applicable overlay district.

1196.11 GRAPHICS.

(b) The following types of signs are not permitted: exposed neon, ~~roof-mounted,~~ monopole, ~~rotating,~~ signs with ~~flashing messages or~~ bare bulbs, changeable copy signs except at gasoline stations, consistent with the provisions of Section 1181.08 ~~(except fuel pricing signage)~~, signs on backlit awnings, off-premise signs, billboards, bench signs, and wall cabinet signs.

REYNOLDSBURG
PLANNING & ZONING DIVISION

STAFF REPORT:
CODIFIED ORDINANCE
AMENDMENT

CODE SECTION: Various Sections – Electronic signage at Gasoline Stations.

BACKGROUND: Staff becomes periodically aware of provisions in the Planning & Zoning Code that require revision. Staff has observed inconsistencies in the restrictions on electronic signage for gasoline station uses, and proposes to implement some basic Citywide requirements to allow such signage.

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(a) The electronic signage shall take up no more than one-third (1/3) of the sign area permitted by this Chapter.

(b) The electronic signage shall consist of a solid background with only one illuminated color per electronic panel. This color shall not be included in the number of permitted colors described in Section 1181.06.

(c) Such signs shall be subject to all other sign regulations of this Chapter, and of any applicable overlay district.

1196.11 GRAPHICS.

(b) The following types of signs are not permitted: exposed neon, ~~roof-mounted,~~ monopole, ~~rotating,~~ signs with ~~flashing messages or~~ bare bulbs, changeable copy signs except at gasoline stations, consistent with the provisions of Section 1181.08~~(except fuel pricing signage)~~, signs on backlit awnings, off-premise signs, billboards, bench signs, and wall cabinet signs.

Development Department

Dan Havener
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

ORDINANCE REQUEST

DATE:	**December 12, 2016**
TO:	**Service Committee**
RE:	ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Chapter 1143 Zoning Certificate; Site Plan; Plot-Grade-Utility Plan; Chapter 1171 General Regulations; and Chapter 1175 District Regulations. (Second Reading 11/14/2016, Planning Commission 11/3/2016, Held from Service Committee 11/28/2016).

See the attached materials for details.

- Staff Reports

- Proposed Amendments

ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Chapter 1143 Zoning Certificate; Site Plan; Plot-Grade-Utility Plan; Chapter 1171 General Regulations; and Chapter 1175 District Regulations.

REYNOLDSBURG
PLANNING & ZONING DIVISION

STAFF REPORT:
CODIFIED ORDINANCE AMENDMENT

CODE SECTION: Chapter 1171 & 1175 – Setbacks and Lot Coverages

BACKGROUND: Staff becomes periodically aware of provisions in the Codified Ordinances that need revision or the addition of text to make the intent of the Code more clear. Staff is proposing to clarify several sections of Chapter 1171 and Chapter 1175 that define how setbacks and lot coverages apply to lots generally, and add a regulation governing maximum impervious surface coverage.

SUMMARY OF MAJOR REVISIONS:

SECTION 1171.04 – GENERAL REGULATIONS FOR LOTS AND YARDS

Staff proposed to add subsections (i) and (j) to this section. Subsection (i) will provide a specific exemption for certain types of ADA accessible ramps to make small encroachments into front setbacks. Currently, variances are required for most ADA ramp additions to existing structures which causes significant delays to the project. Subsection (j) will add a maximum impervious surface requirement to all lots. Currently, there are no limits to the amount of paved surfaces. Staff also proposes to increase the flexibility of where decks can be located by allowing a 10FT encroachment into rear setbacks. These regulations are modeled of regulations from peer cities.

SECTION 1171.06 - ACCESSORY USE, ACCESSORY STRUCTURE

In a previous revision, Staff proposed language that exempted small accessory structures, those under 100SF, from zoning certificate review. This was based on model regulations from a peer city, and the intent was to reduce the burden on property owners by allowing small storage structures without review. Experience enforcing this Code is showing that 100SF is slightly too large, so staff is proposing to reduce the size to 50SF. This will continue to exempt small storage structures that don't warrant a zoning review, such as plastic lawn cabinets and garden hose storage boxes. These structures are more similar to furniture than they are to a structure.

SECTION 1175.06 - FRONT SETBACKS FOR BUILDINGS

The purpose of this chapter is to list the front setbacks for the various zoning districts. Staff is proposing to relocate two subsections to Section 1175.07, and enact a new subsection that clarifies the relationship of platted building lines for plats that existed prior to the enactment of the Zoning Code.

SECTION 1175.07 – SPECIAL REQUIREMENTS FOR CORNER LOTS

Currently, Section 1175.07 contains a redundant landscaping requirement that dates from a time prior to the enactment of Chapter 1181 Landscaping and Screen. This requirement is no longer needed because all non-paved areas are required by that chapter to be maintained as lawn or planting areas. Staff proposes to relocate the existing special regulations for corner lots to this section, and add text that clarifies the relationship between corner lots and alleys.

1143.03 SITE PLAN.

(a) Site Plans Required. Site plan review is required prior to the issuance of a zoning certificate for projects and developments that meet the following criteria. Site plans shall be submitted and reviewed as follows:

(1) Major Site Plan. An application for major site plan review shall be submitted for review by the Planning Commission prior to issuance of a zoning certificate. Major site plan review shall be required if a development meets any two (2) of the following criteria:

1143.04 PLOT-GRADE-UTILITY PLAN.

(a) A plot-grade-utility plan shall be submitted to the ~~Service~~ Director of Public Service for review and approval prior to issuance of a zoning certificate for any development that qualifies for major site plan review ~~other than a single-family dwelling, two-family dwelling, or development within a Planned Development District with a previously approved plot-grade-utility plan on file~~. The Director or City Engineer shall have the power to require a plot-grade-utility plan for minor or residential site plans upon finding that the scale of the project's infrastructure warrants review by the City. A plot-grade-utility plan shall only be approved subsequent to and in conformance with an approved site plan.

1171.04 GENERAL REGULATIONS FOR LOTS AND YARDS.

(g) Decks. A deck is an accessory structure if not attached to a main building (such as a dwelling) and shall be subject to all lot coverage and setback requirements applicable to accessory structures. A deck is part of a main building if attached thereto and shall be subject to all lot coverage and setback requirements applicable to the main building, except that decks may encroach into a rear setback by up to ten feet (10FT).

(h) Patios shall be subject to the same rear and side yard setback requirements as accessory structures, as well as the maximum impervious surface coverage requirements contained in this section. ~~and subject to maximum lot coverage requirements applicable to structures. Walkways with a width of four feet (4FT) or less and pervious surfaces are exempt from lot coverage requirements but shall be subject to side and rear yard setbacks~~. Patios may be placed in front of a main building and extend into a required front yard, but may not extend further than ten feet (10FT) from the front wall of the main building toward the front lot line in residential districts.

(i) Accessible Ramps. A ramp designed to provide an ADA accessible route to the front entrance of a building may be permitted in a required front yard provided that the floor of the ramp does not exceed five feet (5FT) from the finished grade at its highest point, no railing or other part of the ramp exceeds eight feet (8FT) from the finish grade, and that the area of the entire ramp shall not exceed one hundred-fifty (150SF). The Planning Administrator may approve a zoning certificate for a ramp that exceeds these requirements, upon determination that the characteristics of the existing building entrance requires a ramp with additional height or area in order to create an accessible path.

(j) The maximum coverage for all buildings, parking spaces, driveways, vehicular use areas, service areas, walkways or pedestrian areas, and other paved, hard, or impervious surfaces shall not exceed sixty percent (60%) of the total lot area of lots in residential districts. Such areas shall not exceed seventy percent (70%) of the total lot area of lots in all other districts. Walkways with a width of four feet (4FT) or less are exempt from lot coverage requirements but shall be subject to side and rear yard setbacks.

1171.06 ACCESSORY USE, ACCESSORY STRUCTURE.

(a) General.

(1) An accessory use or accessory structure shall be permitted in any district provided that:

A. It is incidental to and customarily found in connection with the main use or main building permitted in the district;

B. It is subordinate to and serves the main use or building;

C. It is subordinate to the main use or building in ground area, floor area, extent, and purpose;

D. It is located on the same lot as the main building or main use which it serves; and

E. It contributes to the comfort, convenience, or necessity of occupants, business, or industry of the main use or main building served.

(2) Except as otherwise provided by this Zoning Code, a use or structure which is interpreted by the Planning Administrator or by the Board of Zoning and Building Appeals to be an accessory use or accessory structure may only be established or constructed on a lot having a legally existing main use or main building.

(3) Except as otherwise provided in this Zoning Code, an accessory structure:

A. Shall not be located closer to any public right-of-way than the main building and shall not be located in the required front yard;

B. Shall not be located closer than six feet (6FT) to any rear lot line and not closer than three feet (3FT) to any side lot line;

C. Shall not be located closer than ten feet (10FT) to a main building;

D. Shall not occupy more than twenty percent (20%) of the required rear yard;

E. In residential districts, the lot coverage of accessory structures shall not be more than fifty percent (50%) of the finished floor area of the main structure, unless the lot has an approved agricultural use;

F. Shall not contain facilities for dwelling purposes;

G. Shall not exceed fifteen feet (15FT) in height.

(4) For the purposes of this section, a storage building equal to or less than ~~one hundred square feet (100SF)~~fifty square feet (50SF) in area, not permanently attached to the ground, is not considered a structure. Only one such storage building~~ equal to or less than one hundred square feet (100SF~~) may be placed on ~~the~~a lot without a zoning certificate. Any additional buildings shall be considered accessory structures as defined by this code and subject to the provisions of this section. Storage buildings ~~equal to or under one hundred square feet (100SF)~~of this type shall be located behind the main structure and shall conform with the minimum lot line setbacks listed in this section.

1175.06 FRONT SETBACKS FOR BUILDINGS.

~~(e) Corner Lot Setbacks. On both frontages of a corner lot, the yards and setbacks shall conform with the front yard and setback requirements for the district. Where the provisions of 1175.06 establish different setback requirements due to different street types abutting the respective frontages, the more restrictive of the setback requirements shall be applied to~~ both frontages~~, except in residential districts.~~

~~(f) Corner Lot Visibility. On a corner lot in any district nothing shall be erected, placed, planted or allowed to grow in such a manner as materially to impede vision between a height of two and one-half feet (2½') and ten feet (10') above the center line grades of the intersecting streets in the triangular area bound by the frontages of such corner lots and a line joining points along the frontages fifty feet (50') from the point of their intersection.~~

(e) In residential districts, where a building line has been established by a recorded plat and the building line is less than the minimum setback distance prescribed in this section, the front setback shall be that building line.

1175.07 ~~COMMERCIAL FRONT YARD LANDSCAPING.~~SPECIAL REQUIREMENTS FOR CORNER LOTS.

~~The front yard of every lot in the commercial districts shall be improved as a landscaped area of grass and/or landscape plantings, illustrated on the plot-grade-utility plan and subject to approval by the Director of Public Service and the City Engineer. Driveways in the front yard shall not exceed thirty feet (30') in width and shall not be constructed parallel to the right-of-way.~~

(a) Corner Lot Front Setbacks. On both frontages of a corner lot, the yards and setbacks shall conform with the front yard and setback requirements for the district. Where the provisions of Section 1175.06 establish different setback requirements due to different street types abutting the respective frontages, setback requirement for each street type shall apply to that respective frontage.

(b) Corner Lot Fronting to Alley. Where a corner lot exists due to frontage on an alley, the lot line along the alley shall be considered a side lot line.

(c) Corner Lot Visibility. On a corner lot in any district nothing shall be erected, placed, planted or allowed to grow in such a manner as materially to impede vision between a height of two and one-half feet (2.5FT) and ten feet (10FT) above the center line grades of the intersecting streets in the triangular area bound by the frontages of such corner lots and a line joining points along the frontages fifty feet (50FT) from the point of their intersection.

1175.08 SIDE AND REAR YARD REQUIREMENTS FOR NON-DWELLING USES ABUTTING RESIDENTIAL DISTRICTS.

(b) The minimum yard requirements may be reduced to fifty percent (50%) of the requirements if acceptable landscaping and screening are provided as approved by the ~~Design Review Board~~Planning Commission. Screening shall be a masonry or solid fence between four feet (4~~'~~FT) and six feet (6~~'~~FT) in height maintained in good condition and free of all advertising or other signs. Landscaping may be provided in lieu of a wall or fence and shall consist of a strip of land not less than fifteen feet (15~~'~~FT) in width planted with an evergreen hedge or dense planting of evergreen shrubs not less than four feet (4~~'~~FT) in height at time of planting. Either type of screening shall not obscure traffic visibility within twenty feet (20~~'~~FT)) of an intersection.

Police Department
James O'Neill
7240 E. Main Street
Reynoldsburg OHIO 43068
614-322-6947 Phone

ORDINANCE REQUEST

DATE: **December 12, 2016**

TO: **Finance Committee**

RE: ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (Second Reading 11/28/2016).

The Reynoldsburg Division of Police would like permission from City Council to remove the following items from the Fixed Assets list. These items are no lounger operational and/or no longer needed by the Department.

FA1907	Old ID printer	No longer operational
FA961	Cisco Software	No longer utilized by the department
FA1290	Genesis Radar (1997)	No longer operational
FA1294	Kind Call	No longer operational
FA1576	Laser Jet	No longer operational
FA1638	Laser Jet 4050	No longer operational
FA2287	Black Chair	Broken / Warranty expired
FA2288	Black Chair	Broken / Warranty expired