



**FINANCE COMMITTEE
MONDAY OCTOBER 19, 2015**

COMMITTEE MEETING:

**PLACE: COUNCIL CHAMBERS
7232 E. MAIN ST, REYNOLDBURG, OH 43068**

President: DOUG JOSEPH

Ward Members: Ward I - Scott A. Barrett
Ward II - Leslie Kelly
Ward III - Cornelius McGrady III
Ward IV - Mel Clemens

At Large Members: Barth R. Cotner
Chris Long
Dan Skinner, Esq.

COMMITTEES:

Community Development: Chmn Kelly, McGrady, Clemens, Cotner, Long, Barrett, Skinner
Safety: Chmn Long, Skinner, Clemens, Kelly, Cotner, Barrett, McGrady
Service: Chmn Clemens, Barrett, Kelly, Cotner, Long, McGrady, Skinner
Finance: Chmn Cotner, Long, Clemens, Kelly, Barrett, McGrady, Skinner

* * * * *

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*

1. Call to Order
2. Approval of Agenda
3. Approval of Minutes
 - a. Finance Committee – Committee Meeting – October 5, 2015
4. Discussion
 - a. Acceptance Ordinance for the Annexation at 7495 E. Broad Street.
 - b. Authorization for the Mayor to Enter into a Contract with the District Advisory Council of the Franklin County General Health District and Franklin County Public Health for Health Services from January 1, 2016 to December 31, 2016.
 - c. Accept the Rates from Franklin County
 - d. Pass Bond Ordinance
 - e. Request for the Approval to Remove Several Items from the Fixed Asset List
 - f. ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY’S FIXED ASSET LIST. (First Reading 10/12/2015).
 - g. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH THE CITY OF COLUMBUS TO PROVIDE FLEET MANAGEMENT SERVICES, AND DECLARING AN EMERGENCY. (First Reading 10/12/2015).
 - h. ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY. (First Reading 10/12/2015).
 - i. ORDINANCE MAKING TRANSFER OF FUNDS FROM THE UNAPPROPRIATED SPECIAL ASSESSMENT FUND (320) TO THE UNAPPROPRIATED GENERAL FUND. (First Reading 10/12/2015).
 - j. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH BERMEX INC., FOR METER READING SERVICES AND DECLARING AN EMERGENCY. (Second Reading 10/12/2015 Requests Emergency Passage at Third Reading).
 - k. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH CT CONSULTANTS FOR PROFESSIONAL CONSULTING AND GENERAL ENGINEERING SERVICES. (Second Reading 10/12/2015).
 - l. ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY’S FIXED ASSET LIST. (Second Reading 10/12/2015).

FINANCE COMMITTEE MONDAY OCTOBER 5, 2015

COMMITTEE MEETING:

**PLACE: COUNCIL CHAMBERS
7232 E. MAIN ST, REYNOLDBURG, OH 43068**

1. Call to Order

PRESENT: McGrady III, Clemens, Cotner, Long, Skinner, Joseph

ABSENT: Barrett, Kelly

2. Approval of Agenda

Agenda stands as approved.

3. Approval of Minutes

Minutes stand approved.

4. Discussion

- a. Confirmation of Mayor's Appointment to the Licking County Tax Incentive Review Council - James E. Hood, City Attorney.

Mayor McCloud: Thank you Chairman Cotner and Members of Council, this is a housekeeping item. Obviously, we have to have a fully staffed Tax Incentive Review Council pursuant to statute. We have two members of that body whose terms are slated to expire at the end of the year, simply asking the Council to reappoint those respective individuals, Mr. Hood and Mr. Havener, to the Licking County Tax Incentive Council for a term of two years.

Chairman Cotner: Does anyone have any questions regarding these two appointments?

RESULT:	REFERRED [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Chris Long, At Large	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

- b. Confirmation of Mayor's Appointment to the Licking County Tax Incentive Review Council - Dan Havener, Development Director.

Chairman Cotner: This is the confirmation of the Mayor's appointment of Dan Havener to the Licking County Tax Incentive Review Council. Do we have any questions or comments?

Minutes Acceptance: Minutes of Oct 5, 2015 7:30 PM (Approval of Minutes)

RESULT:	REFERRED [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

- c. Ordinance Authorizing City Auditor to Remove Equipment from the City's Fixed Asset List.

Chairman Cotner: These are the 2005 Chrysler 300 and 2001 Toyota truck. Any questions? Would you like to give us an overview, just in case. It seems pretty clear cut.

Lt. Wright: Members of Council, Mayor, this is basically two vehicles that have blown up. One was a seizure vehicle, which was the Chrysler 300. And the other one was used by our drug guy, a 2001 Toyota truck, which he was trying to hold onto. He is very sentimental, but it finally blew up. Those are going to be scrapped and the money is going to go towards the General Fund, if I am not mistaken. There was some discussion with service about these, but the cost would exceed the value of the vehicles.

Chairman Cotner: Does anyone have any questions? I will make a motion we send this forward. Do you need to move this quickly or are we going to go through readings on this?

Lt. Wright: I think the readings are fine, Sir.

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Mel Clemens, Ward IV	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

- d. Ordinance Authorizing Mayor to Enter into an Intergovernmental Working Agreement with the City of Columbus to Provide Fleet Management Services, and Declaring an Emergency.

Chairman Cotner: Mr. Burd.

Mr. Burd: Thank you Chairman Cotner and Members of Council. We have two great mechanics on our staff that take care of our vehicles and our equipment. We also now have a motor unit within our Police department that has Harley Davidsons. And, in order for those to be maintained properly, we need Harley certified mechanics to work on them. The City of Columbus has Harley certified mechanics on their staff, and they have offered for us to utilize their services. So, this legislation will authorize an inter-governmental agreement with Columbus for the maintenance of these bikes. There are a few key reasons to do this. The first is that it is less expensive than sending it to a dealership. Under the terms of this agreement, the labor charges are \$75 per hour. At the dealership they are usually \$90 per hour. We think we will get prompt service from the City of Columbus and get our bikes back quickly when they are being repaired. There is really nothing that would keep us from

doing this. There is no requirement with Columbus that we have to send them a certain number of bikes a year. There is no minimum dollar threshold. If we send them nothing, that is fine. So, there is really no reason not to do it. The Police Department, Service Department, Street Department, City Attorney, all met on this a while back and thought this would be a smart thing to move forward on. Several other cities do use Columbus' fleet maintenance for specialized repairs like this, and we are certainly appreciative that they have invited us to participate, as well. The City of Columbus is currently in the process of approving legislation for their end of this agreement. I would ask that this pass as an emergency on the second reading. If it passes then, the passages will coincide with each other and we can get it filed. The reason we are requesting emergency language is so we can realize the cost savings immediately if we do have an issue arise in the next couple of weeks or so. If there are any questions, I will be happy to answer them.

Chairman Cotner: Do the motorcycles come out of service through the winter, or do they ride if they are capable of riding? I know we have heard from that before, but I can not quite remember what happens with this.

Lt. Wright: Sir, they will ride as long as they are capable of riding. We have bought these guys cold weather gear. This year in particular, Sgt. Mosher is requesting at least heated gear for Officer Triplet, who is the assigned full time motor unit officer, with the intent of putting him out there every day, except for a day that there is ice on the road, snow and ice. So, their plans are to ride year around as much as possible.

Chairman Cotner: We do not have side cars for these, do we.

Lt. Wright: No, Sir. Not yet, but I am sure Sgt. Mosher will be requesting that too.

Chairman Cotner: Does anyone else have questions?

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

- e. Ordinance to Enact Title Nine, Chapter 190 of the Codified Ordinances of the City of Reynoldsburg Regarding Municipal Income Tax and Declaring an Emergency.

Mr. Harris: Thank you Chairman Cotner and Members of Council. You have received in your packet from the City Attorney, Brenda Browning our Tax Administrator, and myself, a very lengthy, fifty pages, this is the fruits of our labor, along with RITA and the Ohio Municipal League, who did a great deal of work on this and spent a lot of time on it, to help us comply with Substitute house Bill 5. You got a memo also, from Brenda, what some of the major changes were. I was not planning on spending a whole lot of time on that tonight. I will have Brenda and Jed here in a couple of weeks, at the next Committee meeting, so we can discuss it fully. If anyone has any questions in the meantime, and want to get them to us, we will certainly answer them. Some of the major things this does is for business. Net profits

and individual threshold for filing quarterly taxes went from \$50 to \$200. The big one of course was net operating losses, which we did not allow in the past, will be phased-in starting 2017. Same thing with the Pass Through Accounts, Sub Chapter S'. They will be taxed now at the S corporation level, rather than the individual level. So there are a few things like that in there. Most of the stuff, other than those things are very minor in nature. Things like, they have changed the Rule of Domicile slightly. The other one was occasional labor. We use to have a twelve day interment rule, and they went to a twenty day rule. The difference being a twelve days, if you spent more than twelve days working, we went back and taxed you from day one. Now after twenty days, they will start at day twenty-one. So, those are the main things, like I said I didn't think we would spend a lot of time talking about it tonight because I don't imagine anyone has had time to get through all fifty pages. But we will be back in two weeks to go over that. It does have to be signed and effective by January 1. So, I would appreciate it if you would send it forward for first reading tonight. So we can get it passed by the middle of November, and have it effective by the middle of December, so we make sure we make the January 1 deadline. If it's not passed, I cannot collect taxes.

Chairman Cotner: We are looking at three readings with an emergency on the third.

Mr. Harris: If you want the emergency, that is fine. I figured into the point that you really don't need it. If you want the emergency, that is fine, as long as it is effective by the end of December. The other thing we have done here is we are leaving the current 191 Code as it is. This will be an entirely new section of code. That is why it is fifty pages. And the reason for that being, what we collect next year in 2016, will be for tax year 2015, which will still be under the old rules. And, if they do any audits, they can go back six years. So, those rules will need to be left in affect for six years in case they have to go back, so, rather than trying to amend section 191, we just created a whole new section that will say, "Effective January 1, 2016." The other will have to be amended to say, "Ending 12/31/15."

Chairman Cotner: Does anyone have any other questions for the Auditor. Take some time to read this fun document.

Mr. Harris: It was a lot of work doing it. There was a lot of stuff to go through to get the ordinance written and those kinds of things. So, there is a lot of work involved with fifty pages of legal documents. It's all good.

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

f. Ordinance Making Transfer of Funds from the Unappropriated Special Assessment Fund (320) to the Unappropriated General Fund.

Mr. Harris: This is a request that came from the audit this year. Ordinance number 143.93 created Fund 320, which was to pay for special assessments. What this was used for, starting back in the early nineties, there was a couple of areas that were in the Township at the time,

Cottlestone, Windsor Forest on the southern end of the City, and Deerfield Estates on the northern end of the City, that were actually in the Township, and had wells, and the wells ran dry. So, the only way we could get water to those folks, they had to be annexed into the City because our contract with Columbus says we can't supply water to somebody that doesn't live in the City. So, they did these as a special assessment project. There was money put in the account, in that fund; they issued the debt, they paid for the assessments, they off set each other. Then, in 97, when they did the sewers, Cottlestone, Windsor Forest used this again. After 2009, there has been no activity on these accounts since all the bonds against it were paid off in 2009. And since we have to do a financial statement every year for every fund, the State would like to see this one get closed up so we do not have to use it any more. The money was originally taken from the General Fund. There was \$65,000 worth of seed money put in to start the process because sometimes these assessments take longer to get in, so you need some seed money in it. So, we ask that the \$28,734.66 that is left in there, be transferred back to the General Fund. If there are any questions on that rather lengthy explanation, I will try to answer them. This you can take three readings.

Mr. Cotner: Questions?

Mr. Harris: Thank you.

Chairman Cotner: Thank you very much.

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Mel Clemens, Ward IV	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

- g. Ordinance Authorizing Mayor to Enter into an Agreement with Bermex Inc., for Meter Reading Services and Declaring an Emergency. (First Reading 9/28/2015 Requests Emergency Passage at Third Reading).

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

- h. Ordinance Authorizing Mayor to Enter into an Agreement with City of Columbus, for the 2016-2018 Water Sampling Services and Declaring an Emergency. (First Reading 9/28/2015 Requests Emergency Passage at Second Reading).

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Chris Long, At Large	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

- i. Ordinance Authorizing Mayor to Enter into an Agreement with Ct Consultants for Professional Consulting and General Engineering Services. (First Reading 9/28/2015).

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

- j. Ordinance Authorizing City Auditor to Remove Equipment from the City's Fixed Asset List. (First Reading 9/28/2015.)

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

- k. ORDINANCE APPROPRIATING FUNDS FROM UNAPPROPRIATED GENERAL FUND TO ACCOUNT 110.111.5362 (Equipment Maintenance) FOR DONATED MONIES RECEIVED. (Second Reading 9/28/2015)

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

- l. Ordinance Authorizing Mayor to Enter into an Agreement with Evans, Mechwart, Hambleton & Tilton, Inc., ("Emh&T") for Professional Consulting and Structural Engineering Services. (Second Reading 9/28/2015).

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 10/12/2015 7:30 PM
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Mel Clemens, Ward IV	
AYES:	McGrady III, Clemens, Cotner, Long, Skinner	
ABSENT:	Barrett, Kelly	

Clerk of Council**April Beggerow****7232 E. Main Street****Reynoldsburg OHIO 43068****614-322-6836 Phone****ORDINANCE REQUEST**

DATE: **October 19, 2015**

TO: **Finance Committee**

RE: **Acceptance Ordinance for the Annexation at 7495 E. Broad Street.**

Emergency/Suspension: Emergency

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

Statement of necessity: To clear a formality so that the Franklin County Auditor can tax the parcel correctly.

This was an Expedited Type 2 Annexation that was done early this year. The City passed the services Resolution and had no objection (so no objection or conformation was filed). The County subsequently approved the annexation.

The County Auditor requests that we pass an accepting Ordinance.

Therefore this is just an ordinance accepting this Annexation so that the County Auditor can "Close the books" on this Annexation.

Attached are the details on the annexation.

ORDINANCE NO. _____

PASSED: _____

ORDINANCE TO ACCEPT AN APPLICATION FOR ANNEXATION OF 2.381 +/- ACRES IN JEFFERSON TOWNSHIP, COUNTY OF FRANKLIN, STATE OF OHIO, TO THE CITY OF REYNOLDSBURG, OHIO (Dorri Steinhoff & Joseph F. Kuspan), AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1. That the application of Dorri Steinhoff & Joseph F. Kuspan, for annexation of the following described territory in the Township of Jefferson, Franklin County, Ohio, to wit:

Situated in the State of Ohio, County of Franklin, Township of Jefferson, and being all of 1.011ac, and a 1.37 ac tract, as conveyed by instrument no. 201406160075159 to Joseph F. Kuspan and Dorri Steinhoff containing 2.381ac more or less.

Beginning at the southerly right of way line of E. Broad St., and being the northeast corner of said 1.37ac tract, thence in a southerly direction along the easterly property line, and being the proposed corporation line, a distance of approximately 308 +/- ft., to the northerly property line of Edith and William Cady tract of land, Thence in a westerly direction along said property line a distance of approximately 88 +/-, also being proposed City of Reynoldsburg Corp. Line,

Thence in a southwesterly direction along said property line a distance of approximately 125+/- ft., also being the proposed City of Reynoldsburg Corp. Line,

Thence in a southerly direction along said property line a distance of approximately 10 +/-ft., also being existing City of Reynoldsburg Corporation Line as established by Ordinance no. 102-91, and recorded in Official Record 18560-A-15,

Thence in a northerly direction along the westerly property line a distance of approximately 468+/-ft., to the northwest corner of said property, also being the existing City of Reynoldsburg Corporation line as established by Ordinance no. 95-90, and recorded in Official Record 16694 B-12, also being the Existing City of Columbus Corporation line as established by Ordinance no. 1513-00, and recorded in Instrument no. 2000009130184766,

Thence along said corporation line, and being the southerly right of way line of E. Broad St., and the northerly line of said property a total distance of 275 +/-, to the northeast corner of said property, to the true point of beginning, containing 2.381ac.

together with a map of said territory accompanying said petition filed with the Board of Commissioners, Franklin County, Ohio, on January 12, 2015, and approved by said Board of Commissioners on February 17, 2015 and delivered to the City of Reynoldsburg on March 3, 2015, be and the same is hereby approved.

SECTION 2. That this ordinance is deemed to be an emergency measure necessary for the financial needs of the city and further to allow for timely filing with the County; wherefore, upon adoption by Council this ordinance shall be in effect immediately upon signature by the Mayor.

Doug Joseph, President of Council

ATTEST: _____
April L. Beggerow, Clerk of Council

APPROVED: _____ DATE _____
Bradley L. McCloud, Mayor

Attachment: Jefferson Twp Annexation 7495 E Broad St (1203 : Accepting Ordinance for Annexation of 7495 E Broad St)

CERTIFICATE

I, April L. Beggerow, Clerk of Council, City of Reynoldsburg, Ohio do hereby certify the foregoing to be a true and correct copy of Ordinance No. 08-15 as passed by Council of said City on the ____ day of ____ and as recorded in the Record of Proceedings of said Council.

April L. Beggerow, Clerk of Council

Filed with Mayor: _____

Published: _____

RESOLUTION NO. 02-15PASSED: January 26, 2015

RESOLUTION CONCERNING SERVICES TO PROPERTY PROPOSED FOR ANNEXATION OF 2.381 +/- ACRES IN JEFFERSON TOWNSHIP (7495 E. Broad Street, Blacklick; Dorri Steinhoff & Joseph F. Kuspan) TO THE CITY OF REYNOLDSBURG AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1. That the Council of the City of Reynoldsburg, Ohio hereby states that the following services will be extended to the territory proposed for annexation after annexation. All services listed below will be available and provided upon the date the annexation to the City of Reynoldsburg becomes final:

- A. Water service provided by Water Line Improvement No. 502 proposed water main in Pleasant View Heights has an existing 8" waterline that would serve this property.
- B. Police protection by Reynoldsburg Police Department; average response time on emergency calls is 4 minutes; average response time for non-emergency calls is 15 minutes.
- C. Fire protection and emergency medical service will continue to be provided by Jefferson Township Fire Department.
- D. Refuse collection by City franchised private hauler currently Rumpke of Ohio, Inc.

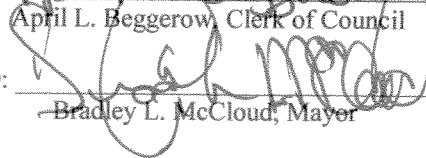
SECTION 2. That this 2.381+/- acre site is annexed and if the City of Reynoldsburg permits uses in the annexed territory that the City of Reynoldsburg determines are clearly incompatible with the uses permitted under current county or township zoning regulations in the adjacent land remaining within Jefferson Township, the Reynoldsburg City Council will require, in the zoning ordinance permitting the incompatible uses, the owner of the annexed territory to provide a buffer separating the use of the annexed territory and the adjacent land remaining within Jefferson Township. The term "buffer" stated herein, includes open space, landscaping, fences, walls, and other structured elements: streets and street right-of-way; and bicycle and pedestrian paths and sidewalks.

SECTION 3. That the Clerk of the City of Reynoldsburg file a certified copy of this resolution hereby adopted, to the Board of Commissioners of Franklin County within twenty (20) days of the date the annexation petition is filed.

SECTION 4. That this resolution is deemed to be an emergency measure necessary for the immediate preservation of the public safety and health, and further so the resolution can be available for the hearing before the County Commissioners; wherefore upon adoption by Council this resolution shall be in effect immediately upon signature by the Mayor.


Doug Joseph, President of Council

ATTEST: 
April L. Beggerow, Clerk of Council

APPROVED: 
Bradley L. McCloud, Mayor

DATE 1/27/15

CERTIFICATE

I, April L. Beggerow, Clerk of Council, City of Reynoldsburg, Ohio do hereby certify the foregoing to be a true and correct copy of Resolution No. 02-15 as passed by Council of said City on the 26th day of January, 2015 and as recorded in the Record of Proceedings of said Council.


April L. Beggerow, Clerk of Council

Filed with Mayor: _____

Published: _____

Resolution No. 0160-15

February 17, 2015

Review of Petition to Annex 2.381 +/- acres from Jefferson Township to the City of Reynoldsburg Case #ANX-EXP2-02-15 (ECONOMIC DEVELOPMENT & PLANNING)

WHEREAS, the Commissioners of Franklin County, State of Ohio, proceeded to journalize the petition, filed by Dorri Steinhoff and Joseph F. Kuspan on January 12, 2015, and solicited to and/or been heard by all persons desiring to be reviewed for or against the granting of the Expedited Type 2 petition, and having considered all the facts with reference thereto, being fully advised, and

WHEREAS, the Commissioners make the following findings based upon the exhibits and testimony presented at the review of this matter:

1. The petition does meet all the requirements set forth in, and was filed in the manner provided in, section 709.021 of the Revised Code.
2. The persons who signed the petition are owners of the real estate located in the territory proposed for annexation and constitute all of the owners of real estate in that territory.
3. The territory proposed for annexation does not exceed five hundred acres.
4. The territory proposed for annexation shares a contiguous boundary with the municipal corporation to which annexation is proposed for a continuous length of at least five percent of the perimeter of the territory proposed for annexation.
5. The annexation will not create an unincorporated area of the township that is completely surrounded by the territory proposed for annexation.
6. The municipal corporation to which annexation is proposed has passed resolution no. 02-15 agreeing to provide to the territory proposed for annexation certain services and adopting a statement regarding possible incompatible land uses and zoning buffer. The respective resolution was passed by the City of Reynoldsburg on January 26, 2015.

RECEIVED

MAR - 3 2015

OFFICE OF THE
CLERK OF COUNCIL

Attachment: Jefferson Twp Annexation Acceptance (1203 : Accepting Ordinance for Annexation of 7495 E Broad St)

Resolution No. 0160-15

February 17, 2015

**Review of Petition to Annex 2.381 +/- acres from Jefferson
Township to the City of Reynoldsburg Case #ANX-EXP2-02-15
(ECONOMIC DEVELOPMENT & PLANNING)**

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF
FRANKLIN COUNTY, OHIO:

That, in accordance with the findings made in the preamble, which are incorporated herein, the prayer of the Petition be *approved*, and the territory sought to be annexed by the petition filed herein *shall* be annexed to the City of Reynoldsburg, in accordance with the law; that the orders and proceedings of this board relating to the Petition, and map and description attached thereto, and all papers on file relating to this matter be delivered forthwith to the Clerk of Council, City of Reynoldsburg, Ohio.

Prepared by: Jonathan Lee

C: Economic Development & Planning Department

Attachment: Jefferson Twp Annexation Acceptance (1203 : Accepting Ordinance for Annexation of 7495 E Broad St)

SIGNATURE SHEET

Resolution No. 0160-15

February 17, 2015

REVIEW OF PETITION TO ANNEX 2.381 +/- ACRES FROM JEFFERSON TOWNSHIP TO THE CITY OF REYNOLDSBURG CASE #ANX-EXP2-02-15**(Economic Development and Planning)**

Upon the motion of Commissioner John O'Grady, seconded by Commissioner Paula Brooks:

Voting:**Marilyn Brown, President****Aye****Paula Brooks****Aye****John O'Grady****Aye**

Board of County Commissioners
Franklin County, Ohio

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon by the Board of County Commissioners, Franklin County, Ohio on the date noted above.



Shannon Z Cross, Clerk
Board of County Commissioners
Franklin County, Ohio

CERTIFIED TRUE COPY

By:  Date: 2/25/15

Franklin County Economic Development
& Planning Department

Attachment: Jefferson Twp Annexation Acceptance (1203 : Accepting Ordinance for Annexation of 7495 E Broad St)



Commissioner Marilyn Brown · Commissioner Paula Brooks · Commissioner John O'Grady
President

Economic Development & Planning Department
James Schimmer, Director

RESOLUTION SUMMARY

REVIEW OF PETITION TO ANNEX
2.381 +/- ACRES FROM
JEFFERSON TOWNSHIP
TO THE CITY OF REYNOLDSBURG

Description:

Attached is a resolution to consider the annexation of 2.381-acres, more or less, from Jefferson Township to the city of Reynoldsburg. The petition case number is ANX-EXP2-02-15.

Applicant/Owner:

Dorri Steinhoff and Joseph F. Kuspan

Site:

7495 E. Broad Street (170-000171 and 170-001143)

Additional Information:

The total perimeter of the site is 1,384 feet; 578 feet or 41.7 percent of which being contiguous to the city of Reynoldsburg.

Analysis:

The applicant has met all statutory requirements outlined in Section 709.021 of the Ohio Revised Code. The applicant has provided proof of notification, and timeline and has provided a resolution from the city of Reynoldsburg identifying the services that will be provided once the annexation has been approved and a statement regarding possible incompatible land uses and zoning buffer. The respective resolution, no. 02-15, was passed by the city of Reynoldsburg on January 26, 2015.

Recommendation:

Pending any questions, staff would request your approval of this annexation.

VERIFIED TRUE COPY
Date: _____
James Schimmer, Director
Economic Development & Planning Department

Attachment: Jefferson Twp Annexation Acceptance (1203 : Accepting Ordinance for Annexation of 7495 E Broad St)



Commissioner Marilyn Brown · Commissioner Paula Brooks · Commissioner John O'Grady
President

Economic Development & Planning Department
James Schimmer, Director

MEMO JOURNALIZATION

TO: Shannon Zee Cross, County Clerk
Franklin County Commissioners Office

FROM: Jonathan Lee, Planner
Franklin County Economic Development & Planning Department

CC: James Schimmer, Director
Jenny Snapp, Assistant Director, Building, Planning and Zoning
Matthew Brown, Planning Administrator
Franklin County Economic Development & Planning Department

RE: Description of Expedited Type 2 annexation case to be
journalized on the **January 20, 2015** General Session Agenda
for a hearing on **February 17, 2015**.

Case #ANX-EXP2-02-15 - An Expedited Type 2 annexation petition ANX-EXP2-02-15 was filed in our office on January 12, 2015. The petition is requesting to annex 2.381 +/- acres from Jefferson Township to the City of Reynoldsburg.

Site: 7495 E. Broad Street (170-000171 and 170-001143)

Attachment: Jefferson Twp Annexation Acceptance (1203 : Accepting Ordinance for Annexation of 7495 E Broad St)

Application for Annexation Petition

Expedited Type 2
Enacted by OGC 5/29/02

Commissioners
Marilyn Brown, President
Paula Brooks
John O'Grady

Economic Development & Planning Department
James Schimmer, Director

RECEIVED

JAN 12 2015

4.a.c

2

Franklin County Planning Department
Franklin County, Ohio

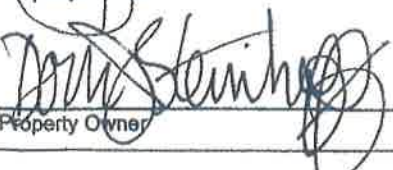
Property Information	
Site Address	7495 E. Broad Street, Blacklick OH 43004
Parcel ID(s)	170-000171 170-001143
Total Acreage	1.37 1.011
From Township	Jefferson Township
To Municipality	Reynoldsburg OH

Property Owner Information	
Name	Dorri Steinhoff + Joseph F Kuspan
Address	Steinhoff/Kuspan 810 S. Cassingham Rd Bexley OH 43209
Phone #	home 614-251-0290 cell 614-395-4892
Fax #	
Email	dorristeinhoff@columbus.rr.com

Attorney/Agent Information	
Name	
Address	
Phone #	
Fax #	
Email	

Staff Use Only	
Case #	ANX-EXP2-02-15
Hearing date:	2/17/2015
Date filed:	1/12/2015
Fee paid	250.00
Receipt #	1497
Notifications deadline:	5 days 1/17/2015
Svc statement deadline:	20 days 1/30/2015

Document Submission	
The following documents must accompany this application on letter-sized 8 1/2" x 11" paper:	
☒	Legal description of property
☒	Map/plat of property
☒	List of adjacent properties

Waiver of Right to Appeal			
WHOEVER SIGNS THIS PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL IN LAW OR EQUITY FROM THE BOARD OF COUNTY COMMISSIONERS' ENTRY OF ANY RESOLUTION PERTAINING TO THIS SPECIAL ANNEXATION PROCEDURE, ALTHOUGH A WRIT OF MANDAMUS MAY BE SOUGHT TO COMPEL THE BOARD TO PERFORM ITS DUTIES REQUIRED BY LAW FOR THIS SPECIAL ANNEXATION PROCEDURE.			
 Property Owner	24 Sep 2014 Date	_____ Property Owner	_____ Date
 Property Owner	24 Sept 2014 Date	_____ Property Owner	_____ Date

Situate in the State of Ohio, County of Franklin, Township of Jefferson, and being all of 1.011 Ac, and a 1.37 Ac. tract, as conveyed by instrument no. 201406160075159 to Joseph F Kuspan, and Dorri Steinhoff containing 2.381Ac more or less.

Beginning at the southerly right of way line of E. Broad St., and being the northeast corner of said 1.37Ac. tract, thence in a southerly direction along the easterly property line, and being the proposed corporation line, a distance of approximately 308+/- ft., to the northerly property line of Edith and William Cady tract of land,

Thence in a westerly direction along said property line a distance of approximately 88+/-, also being the proposed City of Reynoldsburg Corp. Line,

Thence in a southwesterly direction along said property line a distance of approximately 125+/- ft., also being the proposed City Of Reynoldsburg Corp. Line,

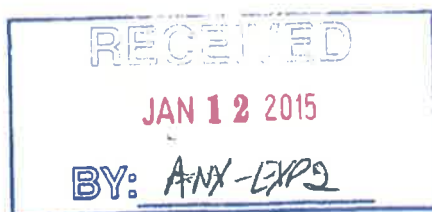
Thence in a southerly direction along said property line a distance of approximately 10+/- ft., also being the existing City of Reynoldsburg Corporation Line as established by Ordinance no. 102-91, and recorded in Official Record 18560-A-15,

Thence in a southwesterly direction along said property line a distance of approximately 110+/- ft., also being the existing City of Reynoldsburg Corporation Line as established by Ordinance no. 102-91, and recorded in Official Record 18560 A-15,

Thence in a northerly direction along the westerly property line a distance of approximately 468+/- ft., to the northwest corner of said property, also being the existing City of Reynoldsburg Corporation line as established by Ordinance no. 95-90, and recorded in Official Record 16694 B-12, also being the Existing City of Columbus Corporation Line as established by Ordinance no. 1513-00, and recorded in Instrument no. 200009130184766,

Thence along said corporation line, and being the southerly right of way line of E. Broad St., and the northerly line of said property a total distance of 275+/-, to the northeast corner of said property, to the true point of beginning, containing 2.381Ac.

This document was prepared by Dorri Steinhoff, Current Address 7495 E. Broad St, Blacklick Ohio, 43004 and was prepared for existing documents for annexation purposes only.



ANNEXATION
PLAT & DESCRIPTION
ACCEPTABLE
DEAN C. RINGLE, P.E., P.S.
FRANKLIN COUNTY ENGINEER

By BB Date 10/6/14



LOCATION MAP NOT TO SCALE

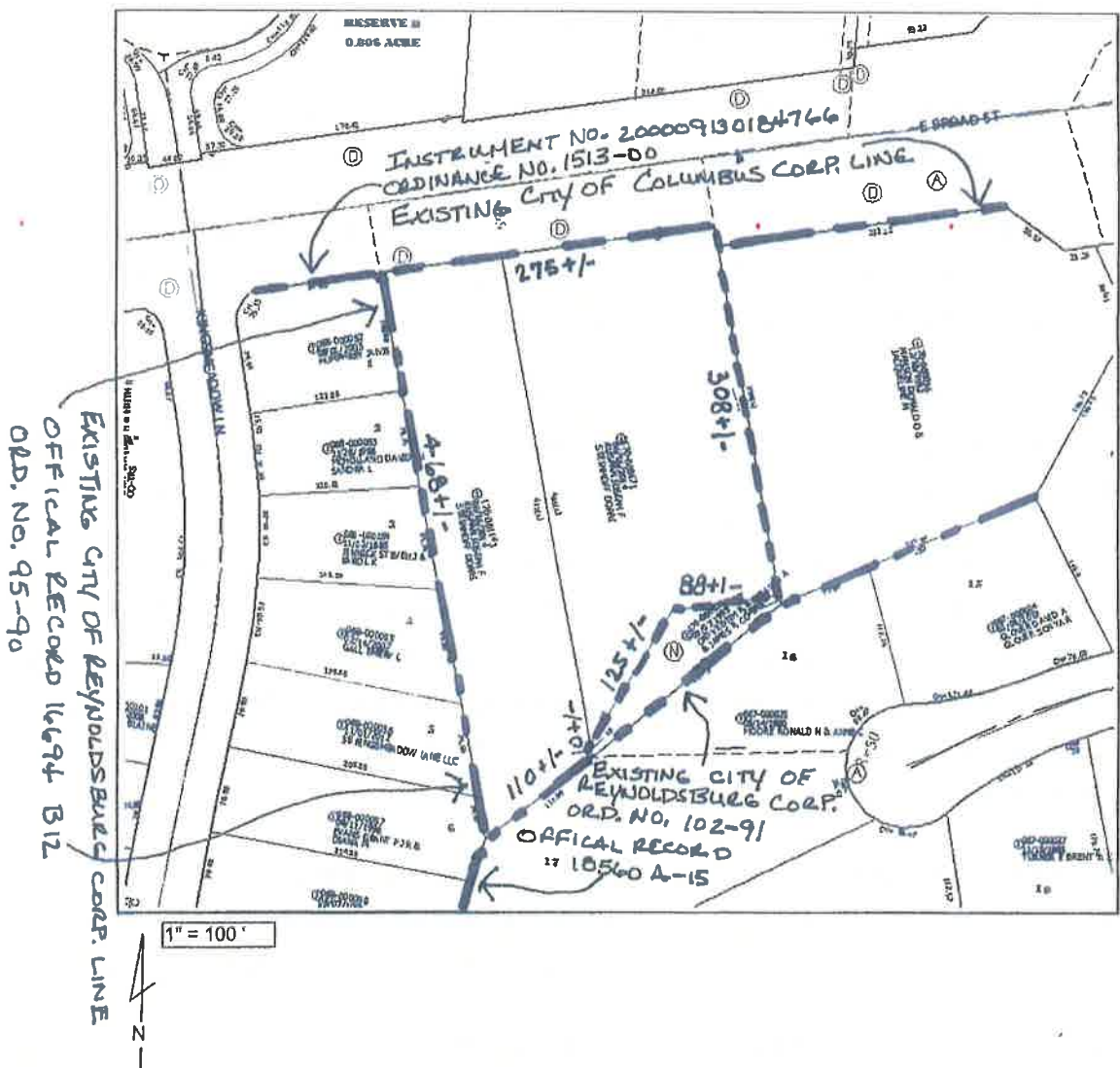
Annexation of approximately 2,381 +/- Acres from Jefferson Township to the City of Reynoldsburg

EXISTING CITY OF REYNOLDSBURG CORP LINE

EXISTING CITY OF COLUMBUS CORP LINE

PROPOSED CITY OF REYNOLDSBURG CORP LINE

This document was prepared by Dorri Steinhoff Current
Address 7495 E Broad St,
Blacklick Ohio 43004 and was prepared from existing
documents for annexation purposes only



RECEIVED

JUL 23 2014

Franklin County Engineer
Dean C. Ringle, P.E., P.S.

ANNEXATION
PLAT & DESCRIPTION
ACCEPIABLE
DEAN C. RINGLE, P.E., P.S.
FRANKLIN COUNTY ENGINEER

By DR Date 10/6/14

RECEIVED

JAN 12 2015

Franklin County Planning Department
Franklin County, Ohio

JAN 30 2015

RESOLUTION NO. 02-15 ~~Franklin County Planning Department~~ ASSESSED: January 26, 2015
Franklin County, OH

RESOLUTION CONCERNING SERVICES TO PROPERTY PROPOSED FOR ANNEXATION OF 2.381 +/- ACRES IN JEFFERSON TOWNSHIP (7495 E. Broad Street, Blacklick; Dorri Steinhoff & Joseph F. Kuspan) TO THE CITY OF REYNOLDSBURG AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1. That the Council of the City of Reynoldsburg, Ohio hereby states that the following services will be extended to the territory proposed for annexation after annexation. All services listed below will be available and provided upon the date the annexation to the City of Reynoldsburg becomes final:

- A. Water service provided by Water Line Improvement No. 502 proposed water main in Pleasant View Heights has an existing 8" waterline that would serve this property.
- B. Police protection by Reynoldsburg Police Department; average response time on emergency calls is 4 minutes; average response time for non-emergency calls is 15 minutes.
- C. Fire protection and emergency medical service will continue to be provided by Jefferson Township Fire Department.
- D. Refuse collection by City franchised private hauler currently Rumpke of Ohio, Inc.

SECTION 2. That this 2.381 +/- acre site is annexed and if the City of Reynoldsburg permits uses in the annexed territory that the City of Reynoldsburg determines are clearly incompatible with the uses permitted under current county or township zoning regulations in the adjacent land remaining within Jefferson Township, the Reynoldsburg City Council will require, in the zoning ordinance permitting the incompatible uses, the owner of the annexed territory to provide a buffer separating the use of the annexed territory and the adjacent land remaining within Jefferson Township. The term "buffer" stated herein, includes open space, landscaping, fences, walls, and other structured elements: streets and street right-of-way; and bicycle and pedestrian paths and sidewalks.

SECTION 3. That the Clerk of the City of Reynoldsburg file a certified copy of this resolution hereby adopted, to the Board of Commissioners of Franklin County within twenty (20) days of the date the annexation petition is filed.

SECTION 4. That this resolution is deemed to be an emergency measure necessary for the immediate preservation of the public safety and health, and further so the resolution can be available for the hearing before the County Commissioners; wherefore upon adoption by Council this resolution shall be in effect immediately upon signature by the Mayor.

Doug Joseph
Doug Joseph, President of Council

ATTEST: April L. Beggerow
April L. Beggerow, Clerk of Council

APPROVED: Bradley L. McCloud
Bradley L. McCloud, Mayor

DATE 1/27/15

CERTIFICATE

I, April L. Beggerow, Clerk of Council, City of Reynoldsburg, Ohio do hereby certify the foregoing to be a true and correct copy of Resolution No. 02-15 as passed by Council of said City on the 26th day of January, 2015 and as recorded in the Record of Proceedings of said Council.

April L. Beggerow
April L. Beggerow, Clerk of Council

Filed with Mayor: 1/27/15

Published: _____

Certified True Copy

x April L. Beggerow

Commissioners

Marilyn Brown, President
Paula Brooks
John O'Grady

Economic Development & Planning Department
James Schimmer, Director

Application for

Annexation Petition

Expedited Type 2
Pursuant to ORC § 5.04

RECEIVED

4.a.c

JAN 12 2015

2

Franklin County Planning Department
Franklin County, Ohio

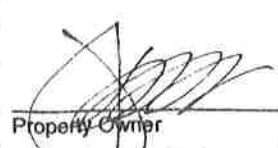
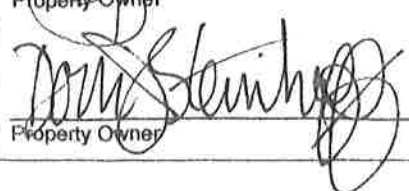
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From Township	Jefferson Township
To Municipality	Reynoldsburg OH

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Phone #	home 614-251-0290 cell 614-395-4892
Fax #	
Email	dorristeinhoff@columbus.rr.com

Attorney/Agent Information	
Name	
Address	
Phone #	
Fax #	
Email	

Staff Use Only	
Case #	ANX-EXP2-02-15
Hearing date:	2/17/2015
Date filed:	1/12/2015
Fee paid	250.00
Receipt #	1497
Notifications deadline:	5 days 1/17/2015
Svc statement deadline:	20 days 1/30/2015

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☒	Legal description of property
☒	Map/plot of property
☒	List of adjacent properties

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ANNEXATION
PLAT & DESCRIPTION
ACCEPTABLE
DEAN C. RINGLE, P.E., P.S.
FRANKLIN COUNTY ENGINEER

By BB Date 10/6/14

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

ORDINANCE REQUEST

DATE: **October 19, 2015**

TO:

RE: **Authorization for the Mayor to enter into a contract with the District Advisory Council of the Franklin County General Health District and Franklin County Public Health for Health Services from January 1, 2016 to December 31, 2016.**

Authorization for the Mayor to enter into a contract with the District Advisory Council of the Franklin County General Health District and Franklin County Public Health for Health Services from January 1, 2016 to December 31, 2016. The cost of services is based upon per capita rate of \$7.51 for a population of 36,102 totaling \$271,288.48.

FRANKLIN COUNTY PUBLIC HEALTH 2016 HEALTH SERVICES CONTRACT

Between:

The Board of Health
of the Franklin County General Health District
280 East Broad Street
Columbus, Oh 43215

and

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

Contact us at: (614) 525-3160 / Fax (614) 525-6672
www.myfcph.org

CONTRACT

BETWEEN THE CITY OF REYNOLDSBURG, OHIO AND THE DISTRICT ADVISORY COUNCIL OF THE FRANKLIN COUNTY GENERAL HEALTH DISTRICT. AND FRANKLIN COUNTY PUBLIC HEALTH

This contract is made and entered into by and between the City of Reynoldsburg, Ohio, a municipal corporation constituting a city health district, and the Board of Health of the Franklin County General Health District ("Franklin County Public Health"), as approved by the District Advisory Council of the Franklin County General Health District pursuant to Ohio Revised Code section 3709.08, and pursuant to Ohio Revised Code Section 3709.281.

WITNESSETH

SECTION 1. Franklin County Public Health shall, for the consideration hereinafter stated, furnish to the City of Reynoldsburg, Ohio, and inhabitants thereof, all such public health services as are furnished to all villages and townships and the inhabitants thereof, of Franklin County, Ohio. Said services shall include all services as allowed by law according to the most current version of the Ohio Revised Code. Said services shall include the minimum standards and optimal achievable standards for boards of health and local health departments pursuant to Ohio Revised Code Section 3701.342. Said services shall include enforcement of all rules and regulations as allowed by law according to the most current version of the Ohio Administrative Code.

Also, Franklin County Public Health shall provide other services, including the enforcement of the following Franklin County Public Health Regulations:

- (100) Definitions
- (101) Collection Vehicle Registration, Inspection and Operation for Prevention of Nuisances
- (102) Property Health and Sanitation
- (103) Plumbing for Commercial, Public, and Residential Buildings and Places
- (104) Rabies Control
- (105) Approval of Building Plans
- (106) Sewage Treatment Systems
- (199) Administration and Enforcement

Pursuant to Revised Code 3709.08(C), once the director of health determines that Franklin County Public Health is organized and equipped to provide the services, the Franklin County Board of Health shall have the powers and shall perform all the duties required of the board of health or the authority having the duties of a board of health within the City of Reynoldsburg. And, the current version of the above-described regulations of Franklin County Public Health shall apply to and be enforceable within the jurisdiction of the Franklin County Board of Health, including the Franklin County General Health District and the City of Reynoldsburg.

Such services shall be rendered, if appropriate and necessary, when requested by the citizens of Reynoldsburg, Ohio, officials of city government, school authorities or medical personnel practicing in or around the City of Reynoldsburg, Ohio or when required by state statute.

The City Attorney of Reynoldsburg, Ohio shall be responsible for any litigation involving enforcement of Health Regulations within the corporate limits of said political subdivision.

This Agreement and any claims arising in any way out of this Agreement shall be governed by the laws of the State of Ohio. Any litigation arising out of or relating in any way to this Agreement or the performance hereunder shall be brought only in an Ohio court of competent jurisdiction in Franklin County, Ohio, and the City of Reynoldsburg hereby irrevocably consents to such jurisdiction.

SECTION 2. Said public health services shall be furnished beginning January 1, 2016 and ending December 31, 2016 provided, however, that either party to this agreement shall have the right to cancel the same upon four (4) months written notice and the parties hereto may, by mutual written agreement, modify the terms of this agreement.

SECTION 3. Franklin County Public Health will provide ongoing communication with the Mayor/City Manager and his or her designees through a webinar or conference call at least quarterly. This communication will provide information on timely public health topics, upcoming events and featured services. Reports and other information about direct services that are being provided to the citizens of Reynoldsburg will be provided upon request.

SECTION 4. The City of Reynoldsburg, Ohio shall pay to Franklin County Public Health for said public health services furnished to the City of Reynoldsburg, Ohio and the inhabitants thereof, such sum or sums of money based on a per capita rate as would be charged against municipal corporations composing the Franklin County General Health District at a per capita rate of \$7.51459.

SECTION 5. Said sum or sums of money shall be paid by the said City of Reynoldsburg, Ohio to said Franklin County Public Health upon receipt of semi-annual invoices by the Franklin County Board of Health on the first day of

January, and June, 2016. The sum for 2016 shall not exceed \$271,288.48, notwithstanding any fee established pursuant to the sections set forth below.

SECTION 6. In any instance where Franklin County Public Health expends funds to abate a nuisance pursuant to Section 1, above, within the City of Reynoldsburg, Ohio, Franklin County Public Health may invoice the City of Reynoldsburg, Ohio for the costs of such nuisance abatement. Further, the City of Reynoldsburg, Ohio, shall pay, in addition to those sums set forth in Section 5, above, to Franklin County Public Health the cost to abate the nuisance.

Franklin County Public Health agrees to certify such nuisance abatement costs to the Franklin County Auditor to be recorded as a lien upon the property and shall reimburse all funds recovered under such a lien to the City of Reynoldsburg, Ohio.

PLUMBING INSPECTION SERVICES:

SECTION 7. Franklin County Public Health shall, for the consideration hereinafter stated, furnish to the City of Reynoldsburg, Ohio, all plumbing inspections as are furnished to all inhabitants within the general health district of Franklin County. Inspectors are to be state certified by the Ohio Department of Commerce.

SECTION 8. The City of Reynoldsburg, Ohio, through its Building Department, shall issue permits and collect fees for such plumbing inspections. The fee to be charged shall be the most current fee charged by the Franklin County General Health District. The City of Reynoldsburg, Ohio, shall forward sixty (60) percent of all plumbing inspection fees collected by them to the Franklin County General Health District after said Health District has submitted monthly statements of the amount due. The City of Reynoldsburg, Ohio shall pay said amount, within thirty (30) days after receipt of said statement.

SECTION 9. This contract is approved by a majority of the members of the legislative authority of the City of Reynoldsburg, pursuant to the provisions of Ordinance _____ dated _____.

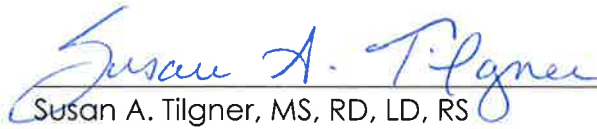
SECTION 10. The City of Reynoldsburg, Ohio has determined that Franklin County Public Health is organized and equipped to adequately provide the service that is the subject of this contract.

IN WITNESS WHEREOF, the parties to this agreement have hereunto set their hands and seals and have executed this agreement the day and year written below.

DISTRICT ADVISORY COUNCIL OF THE
FRANKLIN COUNTY GENERAL HEALTH DISTRICT

Chairperson Date

FRANKLIN COUNTY PUBLIC HEALTH

 10/5/15

Susan A. Tilgner, MS, RD, LD, RS Date
Health Commissioner

THE CITY OF REYNOLDSBURG, OHIO

Mayor Brad McCloud Date

APPROVED AS TO FORM:

Ron O'Brien
Prosecuting Attorney
Franklin County, Ohio

Assistant Prosecuting Attorney Date
Attorney for the District Advisory
Council of the Franklin County General Health District

City Attorney Date
City of Reynoldsburg, Ohio

APPROVED BY THE OHIO DEPARTMENT OF HEALTH

Director, Ohio Department of Health Date

FINANCIAL CERTIFICATE

It is hereby certified that the amount required to meet the contract agreement, obligation, payment of expenditure for the above has been lawfully appropriated, authorized or directed for such purpose and is in the treasury or in the process of collection to the credit of the proper fund and is free from any obligation or certificated now outstanding.

FISCAL OFFICER
City of Reynoldsburg, Ohio

DATE

City Auditors Office**Richard Harris****7232 E. Main Street****Reynoldsburg OHIO 43068****Phone****ORDINANCE REQUEST**

DATE: **October 19, 2015****TO:** **Finance Committee****RE:** Request Council accept the rates from Franklin County. Needs to be back
to Franklin County by November 1

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

**RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE
BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES
AND CERTIFYING THEM TO THE COUNTY AUDITOR**

(CITY COUNCIL)
OHIO REVISED CODE, SECTION 5705.34, 5705.35

The Council of the City of REYNOLDSBURG, Franklin County

Ohio, met in _____ session on the _____ day of _____,
(Regular or Special)

2015, at the office of _____ with the following members

present:

_____ moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously
adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2016; and

WHEREAS, The Budget Commission of Franklin County, Ohio, has certified its
action thereon to this Council together with an estimate by the County Auditor of the rate of
each tax necessary to be levied by this Council, and what part thereof is without, and what
part within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Council of the City of REYNOLDSBURG

Franklin County, Ohio, that the amounts and rates, as determined by the Budget

Commission in its certification, be and the same are hereby accepted: and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said City
the rate of each tax necessary to be levied within and without the ten mill limitation for tax year
2015 (collection year 2016) as follows:

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY APPROVED BY THE
BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED TAX RATES

FUND	Amount to be Derived from Levies Outside 10 Mill Limitation	Amount Approved by Budget Commission Inside 10 Mill Limitation	County Auditor's Estimate of Full Tax Rate to Be Levied	
			Inside 10 Mill Limit	Outside 10 Mill Limit
General		\$267,302.85	0.40	
General Fund Charter				
Bond Retirement				
Bond Retirement Charter				
Police Pension		197,842.55	0.30	
Police Operating				
Fire Pension				
Fire Operating				
Police/Fire Pension				
Capital Improvement Charter				
Road & Sidewalk Fund				
TOTAL		\$465,145.40	0.70	

and be it further

RESOLVED, That the Clerk of this Council be and is hereby directed to certify a copy of
this Resolution to the County Auditor of said County.

_____ seconded the Resolution and the roll being
called upon its adoption the vote resulted as follows:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Adopted the _____ day of _____, 2015.

Attest:

Clerk of Council

President of Council

REYNOLDSBURG
Franklin County, Ohio.

**CERTIFICATE OF COPY
ORIGINAL ON FILE**

The State of Ohio, Franklin County, ss.

I, _____, Clerk of the Council of the City of

REYNOLDSBURG within and for said County, and in whose

custody the Files and Records of said Council are required by the Laws of State of Ohio to be kept

do hereby certify that the foregoing is taken and copied from the original _____

now on file, that the foregoing has been compared by me with said original

document, and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____, 2015.

Clerk of Council

REYNOLDSBURG

Franklin County, Ohio.

City Auditors Office**Richard Harris****7232 E. Main Street****Reynoldsburg OHIO 43068****Phone****ORDINANCE REQUEST**

DATE: **October 19, 2015****TO:** **Finance Committee****RE:** Request Council pass Bond Ordinance to refinance the 2006 Refunded
Bond. Special meeting to follow Committee Meeting

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

Passed: _____, 2015

ORDINANCE NO. _____-15

AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF BONDS IN THE MAXIMUM PRINCIPAL AMOUNT OF \$8,000,000, FOR THE PURPOSE OF PAYING THE COSTS OF REFUNDING BONDS PREVIOUSLY ISSUED BY THE CITY FOR THE PURPOSES OF PAYING THE COSTS OF (A) CONSTRUCTING, RECONSTRUCTING, EXTENDING, OPENING, IMPROVING, WIDENING, GRADING, DRAINING AND CHANGING THE LINES OF MUNICIPAL ROADS, STREETS AND HIGHWAYS, INSTALLING CURBS, SIDEWALKS AND LANDSCAPING, INSTALLING, IMPROVING AND RELOCATING STREET LIGHTING, TRAFFIC SIGNALIZATION AND ELECTRICAL LINES, AND CONSTRUCTING, RECONSTRUCTING, EXTENDING AND IMPROVING STORM SEWERS AND CULVERTS, WATER AND SANITARY SEWER LINES IN CONNECTION THEREWITH, AND ACQUIRING REAL ESTATE AND INTERESTS IN REAL ESTATE THEREFOR, TOGETHER WITH ALL NECESSARY APPURTENANCES AND (B) CONSTRUCTING A PUBLIC SAFETY BUILDING, TOGETHER WITH ALL NECESSARY APPURTENANCES, AND DECLARING AN EMERGENCY.

WHEREAS, pursuant to Ordinance No. 28-06 passed on April 10, 2006 (the “2006 Bond Ordinance”), bonds in the principal amount of \$9,720,000, dated as of May 16, 2006 (the “2006 Bonds”), were issued for the purpose of paying the costs of refunding bonds previously issued by the City for the purposes of paying the costs of (a) constructing, reconstructing, extending, opening, improving, widening, grading, draining and changing the lines of municipal roads, streets and highways, installing curbs, sidewalks and landscaping, installing, improving and relocating street lighting, traffic signalization and electrical lines, and constructing, reconstructing, extending and improving storm sewers and culverts, water and sanitary sewer lines in connection therewith, and acquiring real estate and interests in real estate therefor, together with all necessary appurtenances (the “*Streetscape Purpose*”) and (b) constructing a public safety building, together with all necessary appurtenances (the “*Public Safety Purpose*” and together with the Streetscape Purpose, the “*Purposes*”); and

WHEREAS, this City Council finds and determines that it will be in the City’s best interest to issue general obligation bonds in accordance with Chapter 133 of the Ohio Revised Code in the maximum principal amount of \$8,000,000 (the “*Bonds*”) in order to current refund at a lower rate of interest all or a portion of the outstanding 2006 Bonds (collectively, the “*Outstanding 2006 Bonds*”), which Outstanding 2006 Bonds maturing on or after December 1, 2016 are subject to prior redemption at the option of the City on any date on or after June 1, 2016 at a redemption price of 100% of par plus any accrued interest to their redemption date, and to pay any expenses relating to that refunding and the issuance of the Bonds; and

Attachment: Bond Ordinance (1198 : Pass Bond Ordinance)

WHEREAS, this City Council has requested that the City Auditor, as fiscal officer of this City, certify the estimated life or period of usefulness of each component of the Improvement as described in Section 2 and the maximum maturity of the Bonds described in Section 2; and

WHEREAS, the City Auditor has certified to this City Council that the estimated life or period of usefulness of each component of the Improvement is at least five (5) years and that the maximum maturity of the Bonds is (a) December 1, 2024 with respect to the portion of the Bonds allocable to the Streetscape Purpose and (b) December 1, 2025 with respect to the portion of the Bonds allocable to the Public Safety Purpose;

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

Section 1. Definitions and Interpretation. In addition to the words and terms elsewhere defined in this Ordinance, unless the context or use clearly indicates another or different meaning or intent:

“*Authorized Denominations*” means the minimum denominations or any integral multiple in excess thereof as set forth in the Certificate of Award.

“*Bond Proceedings*” means, collectively, this Ordinance, the Certificate of Award, the Escrow Agreement, the Purchase Agreement (if any) and such other proceedings of the City, including the Bonds, that provide collectively for, among other things, the rights of holders of the Bonds.

“*Bond Register*” means all books and records necessary for the registration, exchange and transfer of Bonds as provided in Section 5.

“*Bond Registrar*” means the City Auditor, the Original Purchaser or a bank or trust company authorized to do business in the State of Ohio, as designated by the City Auditor in the Certificate of Award pursuant to Section 4 as the initial authenticating agent, bond registrar, transfer agent and paying agent for the Bonds under the Certificate of Award and until a successor Bond Registrar shall have become such pursuant to the provisions of the Certificate of Award and, thereafter, “*Bond Registrar*” shall mean the successor Bond Registrar.

“*Bonds*” means, collectively, the Serial Bonds and the Term Bonds, each as is designated as such in the Certificate of Award.

“*Book entry form*” or “*book entry system*” means a form or system under which (a) the ownership of beneficial interests in the Bonds and the principal of and interest and any premium on the Bonds may be transferred only through a book entry, and (b) physical Bond certificates in fully registered form are issued by the City and payable only to a Depository or its nominee as registered owner, with the certificates deposited with and “immobilized” in the custody of the Depository or its designated agent for that purpose. The book entry maintained by others than the City is the record that identifies the owners of beneficial interests in the Bonds and that principal and interest.

“*Certificate of Award*” means the certificate authorized by Section 6, to be executed by the City Auditor, setting forth and determining those terms or other matters pertaining to the Bonds and their issuance, sale and delivery as this Ordinance requires or authorizes to be set forth or determined therein.

“*Closing Date*” means the date of physical delivery of, and payment of the purchase price for, the Bonds.

“*Code*” means the Internal Revenue Code of 1986, the Regulations (whether temporary or final) under that Code or the statutory predecessor of that Code, and any amendments of, or successor provisions to, the foregoing and any official rulings, announcements, notices, procedures and judicial determinations regarding any of the foregoing, all as and to the extent applicable. Unless otherwise indicated, reference to a Section of the Code includes any applicable successor section or provision and such applicable Regulations, rulings, announcements, notices, procedures and determinations pertinent to that Section.

“*Depository*” means any securities depository that is a clearing agency registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934, operating and maintaining, with its Participants or otherwise, a book entry system to record ownership of beneficial interests in the Bonds or the principal of and interest and any premium on the Bonds, and to effect transfers of the Bonds, in book entry form, and includes and means initially The Depository Trust Company (a limited purpose trust company), New York, New York.

“*Escrow Agreement*” means the Escrow Agreement between the City and the Escrow Trustee, as it may be modified from the form on file with the Clerk of Council and executed by the Mayor and the City Auditor, all in accordance with Section 10.

“*Escrow Fund*” means the City of Reynoldsburg, Ohio – Series 2016 Refunding Escrow Fund created pursuant to Section 10 and in accordance with the Escrow Agreement.

“*Escrow Trustee*” means a bank or trust company authorized to do business in the State of Ohio and designated by the City Auditor in the Certificate of Award pursuant to Section 10 as the initial escrow trustee for the Refunded Bonds under the Escrow Agreement and until a successor Escrow Trustee shall have become such pursuant to the provisions of the Escrow Agreement and, thereafter, “*Escrow Trustee*” shall mean the successor Escrow Trustee.

“*Financing Costs*” shall have the meaning given in Section 133.01 of the Ohio Revised Code.

“*Interest Payment Dates*” means June 1 and December 1 of each year that the Bonds are outstanding, commencing on the date specified in the Certificate of Award.

“*Mandatory Redemption Date*” shall have the meaning set forth in Section 3(b).

“*Mandatory Sinking Fund Redemption Requirements*” shall have the meaning set forth in Section 3(e)(i).

“*Original Purchaser*” means the purchaser of the Bonds specified in the Certificate of Award.

“*Participant*” means any participant contracting with a Depository under a book entry system and includes securities brokers and dealers, banks and trust companies, and clearing corporations.

“*Principal Payment Dates*” means December 1 in each of the years as determined by the City Auditor in the Certificate of Award; *provided* that the first Principal Payment Date for the portion of the Bonds allocable to a component Purpose shall occur no later than the earliest maturity date of the Refunded Bonds related to that component Purpose; and *provided further* that in no case shall the final Principal Payment Date of the portion of the Bonds allocable to any component Purpose exceed the maximum maturity limitation referred to in the preambles hereto for that related component Purpose, all of which determinations shall be made by the City Auditor in the Certificate of Award in such manner as to be in the best interest of and financially advantageous to the City.

“*Purchase Agreement*” means the Bond Purchase Agreement between the City and the Original Purchaser, as it may be modified from the form on file with the Clerk of Council and executed by the Mayor and the City Auditor, all in accordance with Section 6.

“*Refunded Bonds*” means, collectively, the principal maturities of the Outstanding 2006 Bonds to be determined by the City Auditor in the Certificate of Award as the maturities the refunding of which will be in the best interest of and to the financial advantage of the City.

“*Regulations*” means Treasury Regulations issued pursuant to the Code or to the statutory predecessor of the Code.

“*Serial Bonds*” means those Bonds designated as such and maturing on the dates set forth in the Certificate of Award, bearing interest payable on each Interest Payment Date and not subject to mandatory sinking fund redemption.

“*Term Bonds*” means those Bonds designated as such and maturing on the date or dates set forth in the Certificate of Award, bearing interest payable on each Interest Payment Date and subject to mandatory sinking fund redemption.

The captions and headings in this Ordinance are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof. Reference to a Section means a section of this Ordinance unless otherwise indicated.

Section 2. Authorized Principal Amount and Purpose; Application of Proceeds. This Council determines that it is necessary and in the best interest of the City to issue bonds of this City in the maximum principal amount of \$8,000,000 (the “*Bonds*”) for the purpose of paying the costs of refunding bonds previously issued by the City for the purposes of paying the costs of (a) constructing, reconstructing, extending, opening, improving, widening, grading, draining and changing the lines of municipal roads, streets and highways, installing curbs, sidewalks and landscaping, installing, improving and relocating street lighting, traffic signalization and

electrical lines, and constructing, reconstructing, extending and improving storm sewers and culverts, water and sanitary sewer lines in connection therewith, and acquiring real estate and interests in real estate therefor, together with all necessary appurtenances and (b) constructing a public safety building, together with all necessary appurtenances (collectively, the “Improvement”). The Bonds shall be issued pursuant to Chapter 133 of the Ohio Revised Code, the Charter of the City, this Ordinance and the Certificate of Award.

The principal amount of Bonds to be issued shall not exceed the maximum principal amount specified in this Section 2 and shall be an amount determined by the City Auditor in the Certificate of Award to be the principal amount of Bonds that is required to be issued at this time for the purpose stated in this Section 2, taking into account the costs of refunding the Refunded Bonds, estimates of the Financing Costs and the interest rates on the Bonds. The Refunded Bonds shall be determined by the City Auditor in the Certificate of Award as the maturities of the Outstanding 2006 Bonds, the refunding of which will be in the best interest of and to the financial advantage of the City.

The proceeds from the sale of the Bonds received by the City (or withheld by the Original Purchaser on behalf of the City) shall be paid into the proper fund or funds, and those proceeds are hereby appropriated and shall be used for the purpose for which the Bonds are being issued, including without limitation but only to the extent not paid by others, the payment of the costs of issuing and servicing the Bonds, printing and delivery of the Bonds, legal services including obtaining the approving legal opinion of bond counsel, fees and expenses of any municipal advisor, paying agent, escrow trustee, verification consultant, bidding agent and rating agency, any fees or premiums relating to municipal bond insurance or other security arrangements determined necessary by the City Auditor, and all other Financing Costs and costs incurred incidental to those purposes. The Certificate of Award and the Purchase Agreement (if any) may authorize the Original Purchaser to withhold certain proceeds from the purchase price of the Bonds to provide for the payment of Financing Costs related to the Bonds on behalf of the City. Any portion of those proceeds received by the City representing premium (after payment of any Financing Costs identified in the Certificate of Award) shall be used to pay costs of refunding the Refunded Bonds and/or be paid into the Bond Retirement Fund, with such determination being made by the City Auditor in the Certificate of Award, consistent with the City Auditor’s determination of the best interest of and financial advantages to the City. Any portion of those proceeds received by the City representing accrued interest shall be paid into the Bond Retirement Fund.

Section 3. Denominations; Dating; Principal and Interest Payment and Redemption Provisions. The Bonds shall be issued in one lot and only as fully registered bonds, in Authorized Denominations, but in no case as to a particular maturity date exceeding the principal amount maturing on that date. The Bonds shall be dated as provided in the Certificate of Award, *provided* that their dated date shall not be more than sixty (60) days prior to the Closing Date. If requested by the Original Purchaser, the City Auditor is hereby authorized to prepare one bond representing the aggregate principal amount of Bonds maturing on all of the Principal Payment Dates, all as set forth in the Certificate of Award.

(a) Interest Rates and Payment Dates. The Bonds shall bear interest at the rate or rates per year and computed on the basis as shall be determined by the City Auditor, subject to

subsection (c) of this Section, in the Certificate of Award. Interest on the Bonds shall be payable at such rate or rates on the Interest Payment Dates until the principal amount has been paid or provided for. The Bonds shall bear interest from the most recent date to which interest has been paid or provided for or, if no interest has been paid or provided for, from their date.

(b) Principal Payment Schedule. The Bonds shall mature or be payable pursuant to Mandatory Sinking Fund Redemption Requirements on the Principal Payment Dates in principal amounts as shall be determined by the City Auditor, subject to subsection (c) of this Section, in the Certificate of Award, which determination shall be in the best interest of and financially advantageous to the City.

Consistent with the foregoing and in accordance with the determination of the best interest of and financial advantages to the City, the City Auditor shall specify in the Certificate of Award (i) the aggregate principal amount of Bonds to be issued as Serial Bonds, the Principal Payment Date or Dates on which those Bonds shall be stated to mature and the principal amount thereof that shall be stated to mature on each such Principal Payment Date and (ii) the aggregate principal amount of Bonds to be issued as Term Bonds, the Principal Payment Date or Dates on which those Bonds shall be stated to mature, the principal amount thereof that shall be stated to mature on each such Principal Payment Date, the Principal Payment Date or Dates on which Term Bonds shall be subject to mandatory sinking fund redemption (each a “*Mandatory Redemption Date*”) and the principal amount thereof that shall be payable pursuant to Mandatory Sinking Fund Redemption Requirements on each Mandatory Redemption Date.

(c) Conditions for Establishment of Interest Rates and Principal Payment Dates and Amounts. The rate or rates of interest per year to be borne by the Bonds and the principal amount of Bonds maturing or payable pursuant to Mandatory Sinking Fund Redemption Requirements on each Principal Payment Date, shall be such as to demonstrate a net present value savings to the City due to the refunding of the Refunded Bonds, after taking into account all expenses related to that refunding and the issuance of the Bonds.

(d) Payment of Debt Charges. The debt charges on the Bonds shall be payable in lawful money of the United States of America without deduction for the services of the Bond Registrar as paying agent. Principal of the Bonds, shall be payable when due upon presentation and surrender of the Bonds at the designated office of the Bond Registrar; *provided, however*, to the extent that the Bonds are represented by a single bond as permitted by this Section 3, principal of the Bonds shall be payable when due upon presentation and proper endorsement by the Bond Registrar on the Bond, and in the case of the final principal payment due hereunder, surrender of the Bond at the designated corporate trust office of the Bond Registrar. Interest on a Bond shall be paid on each Interest Payment Date by check or draft mailed to the person in whose name the Bond was registered, and to that person’s address appearing, on the Bond Register at the close of business on the 15th day of the calendar month next preceding that Interest Payment Date. Notwithstanding the foregoing, if and so long as the Bonds are issued in a book entry system, principal of and interest and any premium on the Bonds shall be payable in the manner provided in any agreement entered into by the City Auditor, in the name and on behalf of the City, in connection with the book entry system.

(e) Redemption Provisions. The Bonds shall be subject to redemption prior to stated maturity as follows:

(i) Mandatory Sinking Fund Redemption of Term Bonds. If any of the Bonds are issued as Term Bonds, the Term Bonds shall be subject to mandatory redemption in part by lot and be redeemed pursuant to mandatory sinking fund redemption requirements, at a redemption price of 100% of the principal amount redeemed, plus accrued interest to the redemption date, on the applicable Mandatory Redemption Dates and in the principal amounts payable on those Dates, for which provision is made in the Certificate of Award (such Dates and amounts being referred to as the “*Mandatory Sinking Fund Redemption Requirements*”).

The aggregate of the moneys to be deposited with the Bond Registrar for payment of principal of and interest on any Term Bonds on each Mandatory Redemption Date shall include an amount sufficient to redeem on that Date the principal amount of Term Bonds payable on that Date pursuant to the Mandatory Sinking Fund Redemption Requirements (less the amount of any credit as hereinafter provided).

The City shall have the option to deliver to the Bond Registrar for cancellation Term Bonds in any aggregate principal amount and to receive a credit against the then current or any subsequent Mandatory Sinking Fund Redemption Requirement (and corresponding mandatory redemption obligation) of the City, as specified by the City Auditor, for Term Bonds stated to mature on the same Principal Payment Date and bearing interest at the same rate as the Term Bonds so delivered. That option shall be exercised by the City on or before the 45th day preceding any Mandatory Redemption Date with respect to which the City wishes to obtain a credit, by furnishing the Bond Registrar a certificate, signed by the City Auditor, setting forth the extent of the credit to be applied with respect to the then current or any subsequent Mandatory Sinking Fund Redemption Requirement for Term Bonds stated to mature on the same Principal Payment Date and bearing interest at the same rate as the Term Bonds so delivered. If the certificate is not timely furnished to the Bond Registrar, the current Mandatory Sinking Fund Redemption Requirement (and corresponding mandatory redemption obligation) shall not be reduced. A credit against the then current or any subsequent Mandatory Sinking Fund Redemption Requirement (and corresponding mandatory redemption obligation), as specified by the City Auditor, also shall be received by the City for any Term Bonds which prior thereto have been redeemed (other than through the operation of the applicable Mandatory Sinking Fund Redemption Requirements) or purchased for cancellation and canceled by the Bond Registrar, to the extent not applied theretofore as a credit against any Mandatory Sinking Fund Redemption Requirement, for Term Bonds stated to mature on the same Principal Payment Date and bearing interest at the same rate as the Term Bonds so redeemed or purchased and canceled.

Each Term Bond so delivered, or previously redeemed, or purchased and canceled, shall be credited by the Bond Registrar at 100% of the principal amount thereof against the then current or subsequent Mandatory Sinking Fund Redemption Requirements (and corresponding mandatory redemption obligations), as specified by the City Auditor, for Term Bonds stated to mature on the same Principal Payment Date and

bearing interest at the same rate as the Term Bonds so delivered, redeemed or purchased and canceled.

(ii) Optional Redemption. The Bonds of the maturities and interest rates specified in the Certificate of Award (if any are so specified) shall be subject to optional redemption by and at the sole option of the City, in whole or in part in Authorized Denominations, on the dates and at the redemption prices (expressed as a percentage of the principal amount to be redeemed), plus accrued interest to the redemption date, to be determined by the City Auditor in the Certificate of Award; *provided* that the redemption price for any optional redemption date shall not be greater than 103%.

If optional redemption of Term Bonds at a redemption price exceeding 100% of the principal amount to be redeemed is to take place as of any Mandatory Redemption Date applicable to those Term Bonds, the Term Bonds, or portions thereof, to be redeemed optionally shall be selected by lot prior to the selection by lot of the Term Bonds of the same maturity (and interest rate within a maturity if applicable) to be redeemed on the same date by operation of the Mandatory Sinking Fund Redemption Requirements. Bonds to be redeemed pursuant to this paragraph shall be redeemed only upon written notice from the City Auditor to the Bond Registrar, given upon the direction of the City by passage of an ordinance or adoption of a resolution. That notice shall specify the redemption date and the principal amount of each maturity (and interest rate within a maturity if applicable) of Bonds to be redeemed, and shall be given at least 45 days prior to the redemption date or such shorter period as shall be acceptable to the Bond Registrar.

(iii) Partial Redemption. If fewer than all of the outstanding Bonds are called for optional redemption at one time and Bonds of more than one maturity (or interest rate within a maturity if applicable) are then outstanding, the Bonds that are called shall be Bonds of the maturity or maturities and interest rate or rates selected by the City. If fewer than all of the Bonds of a single maturity (or interest rate within a maturity if applicable) are to be redeemed, the selection of Bonds of that maturity (or interest rate within a maturity if applicable) to be redeemed, or portions thereof in Authorized Denominations, shall be made by the Bond Registrar by lot in a manner determined by the Bond Registrar. In the case of a partial redemption of Bonds by lot when Bonds of denominations greater than the Authorized Denominations are then outstanding, each Authorized Denomination unit of principal thereof shall be treated as if it were a separate Bond of the Authorized Denomination. If it is determined that one or more, but not all, of the Authorized Denomination units of principal amount represented by a Bond are to be called for redemption, then, upon notice of redemption of an Authorized Denomination unit or units, the registered owner of that Bond shall surrender the Bond to the Bond Registrar (A) for payment of the redemption price of the Authorized Denomination unit or units of principal amount called for redemption (including, without limitation, the interest accrued to the date fixed for redemption and any premium), and (B) for issuance, without charge to the registered owner, of a new Bond or Bonds of any Authorized Denomination or Denominations in an aggregate principal amount equal to the unmatured and unredeemed portion of, and bearing interest at the same rate and maturing on the same date as, the Bond surrendered.

(iv) Notice of Redemption. The notice of the call for redemption of Bonds shall identify (A) by designation, letters, numbers or other distinguishing marks, the Bonds or portions thereof to be redeemed, (B) the redemption price to be paid, (C) the date fixed for redemption, and (D) the place or places where the amounts due upon redemption are payable. The notice shall be given by the Bond Registrar on behalf of the City by mailing a copy of the redemption notice by first-class mail, postage prepaid, at least 30 days prior to the date fixed for redemption, to the registered owner of each Bond subject to redemption in whole or in part at the registered owner's address shown on the Bond Register maintained by the Bond Registrar at the close of business on the 15th day preceding that mailing. Failure to receive notice by mail or any defect in that notice regarding any Bond, however, shall not affect the validity of the proceedings for the redemption of any Bond.

(v) Payment of Redeemed Bonds. In the event that notice of redemption shall have been given by the Bond Registrar to the registered owners as provided above, there shall be deposited with the Bond Registrar on or prior to the redemption date, moneys that, in addition to any other moneys available therefor and held by the Bond Registrar, will be sufficient to redeem at the redemption price thereof, plus accrued interest to the redemption date, all of the redeemable Bonds for which notice of redemption has been given. Notice having been mailed in the manner provided in the preceding paragraph hereof, the Bonds and portions thereof called for redemption shall become due and payable on the redemption date, and, subject to the provisions of Section 3(d), upon presentation and surrender thereof at the place or places specified in that notice, shall be paid at the redemption price, plus accrued interest to the redemption date. If moneys for the redemption of all of the Bonds and portions thereof to be redeemed, together with accrued interest thereon to the redemption date, are held by the Bond Registrar on the redemption date, so as to be available therefor on that date and, if notice of redemption has been deposited in the mail as aforesaid, then from and after the redemption date those Bonds and portions thereof called for redemption shall cease to bear interest and no longer shall be considered to be outstanding. If those moneys shall not be so available on the redemption date, or that notice shall not have been deposited in the mail as aforesaid, those Bonds and portions thereof shall continue to bear interest, until they are paid, at the same rate as they would have borne had they not been called for redemption. All moneys held by the Bond Registrar for the redemption of particular Bonds shall be held in trust for the account of the registered owners thereof and shall be paid to them, respectively, upon presentation and surrender of those Bonds; *provided* that any interest earned on the moneys so held by the Bond Registrar shall be for the account of and paid to the City to the extent not required for the payment of the Bonds called for redemption.

Section 4. Execution and Authentication of Bonds; Appointment of Bond Registrar. The Bonds shall be signed by the Mayor and the City Auditor, in the name of the City and in their official capacities; *provided* that either or both of those signatures may be a facsimile. The Bonds shall be issued in the Authorized Denominations and numbers as requested by the Original Purchaser and approved by the City Auditor, shall be numbered as determined by the City Auditor in order to distinguish each Bond from any other Bond, and shall express upon their faces the purpose, in summary terms, for which they are issued and that they are issued pursuant

to Chapter 133 of the Ohio Revised Code, the Charter of the City, this Ordinance and the Certificate of Award.

The City Auditor is hereby authorized to designate in the Certificate of Award the City Auditor, the Original Purchaser or a bank or trust company authorized to do business in the State of Ohio to act as the initial Bond Registrar. The City Auditor shall provide for the payment of the services rendered and for reimbursement of expenses incurred pursuant to the Certificate of Award, except to the extent paid or reimbursed by the Original Purchaser in accordance with the Certificate of Award, from the proceeds of the Bonds to the extent available and then from other money lawfully available and appropriated or to be appropriated for that purpose.

No Bond shall be valid or obligatory for any purpose or shall be entitled to any security or benefit under the Bond Proceedings unless and until the certificate of authentication printed on the Bond is signed by the Bond Registrar as authenticating agent. Authentication by the Bond Registrar shall be conclusive evidence that the Bond so authenticated has been duly issued, signed and delivered under, and is entitled to the security and benefit of, the Bond Proceedings. The certificate of authentication may be signed by any authorized officer or employee of the Bond Registrar or by any other person acting as an agent of the Bond Registrar and approved by the City Auditor on behalf of the City. The same person need not sign the certificate of authentication on all of the Bonds.

Section 5. Registration; Transfer and Exchange; Book Entry System.

(a) Bond Register. So long as any of the Bonds remain outstanding, the City will cause the Bond Registrar to maintain and keep the Bond Register at its designated corporate trust office. Subject to the provisions of Section 3(d), the person in whose name a Bond is registered on the Bond Register shall be regarded as the absolute owner of that Bond for all purposes of the Bond Proceedings. Payment of or on account of the debt charges on any Bond shall be made only to or upon the order of that person; neither the City nor the Bond Registrar shall be affected by any notice to the contrary, but the registration may be changed as provided in this Section. All such payments shall be valid and effectual to satisfy and discharge the City's liability upon the Bond, including interest, to the extent of the amount or amounts so paid.

(b) Transfer and Exchange. Any Bond may be exchanged for Bonds of any Authorized Denomination upon presentation and surrender at the designated corporate trust office of the Bond Registrar, together with a request for exchange signed by the registered owner or by a person legally empowered to do so in a form satisfactory to the Bond Registrar. A Bond may be transferred only on the Bond Register upon presentation and surrender of the Bond at the designated corporate trust office of the Bond Registrar together with an assignment signed by the registered owner or by a person legally empowered to do so in a form satisfactory to the Bond Registrar. Upon exchange or transfer the Bond Registrar shall complete, authenticate and deliver a new Bond or Bonds of any Authorized Denomination or Denominations requested by the owner equal in the aggregate to the unmatured principal amount of the Bond surrendered and bearing interest at the same rate and maturing on the same date.

If manual signatures on behalf of the City are required, the Bond Registrar shall undertake the exchange or transfer of Bonds only after the new Bonds are signed by the

authorized officers of the City. In all cases of Bonds exchanged or transferred, the City shall sign and the Bond Registrar shall authenticate and deliver Bonds in accordance with the provisions of the Bond Proceedings. The exchange or transfer shall be without charge to the owner, except that the City and Bond Registrar may make a charge sufficient to reimburse them for any tax or other governmental charge required to be paid with respect to the exchange or transfer. The City or the Bond Registrar may require that those charges, if any, be paid before the procedure is begun for the exchange or transfer. All Bonds issued and authenticated upon any exchange or transfer shall be valid obligations of the City, evidencing the same debt, and entitled to the same security and benefit under the Bond Proceedings as the Bonds surrendered upon that exchange or transfer. Neither the City nor the Bond Registrar shall be required to make any exchange or transfer of (i) Bonds then subject to call for redemption between the 15th day preceding the mailing of notice of Bonds to be redeemed and the date of that mailing, or (ii) any Bond selected for redemption, in whole or in part.

(c) Book Entry System. Notwithstanding any other provisions of this Resolution, if the City Auditor determines in the Certificate of Award that it is in the best interest of and financially advantageous to the City, the Bonds may be issued in book entry form in accordance with the following provisions of this Section.

The Bonds may be issued to a Depository for use in a book entry system and, if and so long as a book entry system is utilized, (i) the Bonds may be issued in the form of a single, fully registered Bond representing each maturity and, if applicable, each interest rate within a maturity, and registered in the name of the Depository or its nominee, as registered owner, and immobilized in the custody of the Depository or its designated agent for that purpose, which may be the Bond Registrar; (ii) the beneficial interest owners of Bonds in book entry form shall not have any right to receive Bonds in the form of physical securities or certificates; (iii) ownership of beneficial interests in Bonds in book entry form shall be shown by book entry on the system maintained and operated by the Depository and its Participants, and transfers of the ownership of beneficial interests shall be made only by book entry by the Depository and its Participants; and (iv) the Bonds as such shall not be transferable or exchangeable, except for transfer to another Depository or to another nominee of a Depository, without further action by the City.

If any Depository determines not to continue to act as a Depository for the Bonds for use in a book entry system, the City Auditor may attempt to establish a securities depository/book entry relationship with another qualified Depository. If the City Auditor does not or is unable to do so, the City Auditor, after making provision for notification of the beneficial interest owners by the then Depository and any other arrangements deemed necessary, shall permit withdrawal of the Bonds from the Depository, and shall cause Bond certificates in registered form and Authorized Denominations to be authenticated by the Bond Registrar and delivered to the assignees of the Depository or its nominee, all at the cost and expense (including any costs of printing), if the event is not the result of City action or inaction, of those persons requesting such issuance.

The City Auditor is hereby authorized and directed, to the extent necessary or required, to enter into any agreements, in the name and on behalf of the City, that the City Auditor determines to be necessary in connection with a book entry system for the Bonds.

Section 6. Sale of the Bonds to the Original Purchaser. The City Auditor is authorized to sell the Bonds at private sale to the Original Purchaser at a purchase price, not less than 97% of the aggregate principal amount thereof, as shall be determined by the City Auditor in the Certificate of Award, plus accrued interest (if any) on the Bonds from their date to the Closing Date, and shall be awarded by the City Auditor with and upon such other terms as are required or authorized by this Ordinance to be specified in the Certificate of Award, in accordance with law, the provisions of this Ordinance and the Purchase Agreement (if any). The City Auditor is authorized, if it is determined to be in the best interest of the City, to combine the issue of Bonds with one or more other bond issues of the City into a consolidated bond issue pursuant to Section 133.30(B) of the Ohio Revised Code in which case a single Certificate of Award may be utilized for the consolidated bond issue if appropriate and consistent with the terms of this Ordinance.

The City Auditor shall sign and deliver the Certificate of Award and shall cause the Bonds to be prepared and signed and delivered, together with a true transcript of proceedings with reference to the issuance of the Bonds, to the Original Purchaser upon payment of the purchase price.

To the extent that the City Auditor determines it would be financially advantageous to the City, the Mayor and the City Auditor shall sign and deliver, in the name and on behalf of the City, the Purchase Agreement between the City and the Original Purchaser, in substantially the form as is now on file with the Clerk of Council, providing for the sale to, and the purchase by, the Original Purchaser of the Bonds. The Purchase Agreement is approved, together with any changes or amendments that are not inconsistent with this Ordinance and not substantially adverse to the City and that are approved by the Mayor and the City Auditor on behalf of the City, all of which shall be conclusively evidenced by the signing of the Purchase Agreement or amendments thereto.

The Mayor, the City Auditor, the City Attorney, the Clerk of Council and other City officials, as appropriate, each are authorized and directed to sign any transcript certificates, financial statements and other documents and instruments and to take such actions as are necessary or appropriate to consummate the transactions contemplated by this Ordinance.

Section 7. Provisions for Tax Levy. There shall be levied on all the taxable property in the City, in addition to all other taxes, a direct tax annually during the period the Bonds are outstanding in an amount sufficient to pay the debt charges on the Bonds when due, which tax shall not be less than the interest and sinking fund tax required by Section 11 of Article XII of the Ohio Constitution. The tax shall be within the ten-mill limitation imposed by law, shall be and is ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner and at the same time that taxes for general purposes for each of those years are certified, levied, extended and collected, and shall be placed before and in preference to all other items and for the full amount thereof. The proceeds of the tax levy shall be placed in the Bond Retirement Fund, which is irrevocably pledged for the payment of the debt charges on the Bonds when and as the same fall due.

In each year to the extent the net revenues from the tax increment financing service payments in lieu of taxes authorized by Ordinance No. 137-98 passed by the City on

December 21, 1998 (“*TIF Payments*”) are available for the payment of the debt charges on the portion of the Bonds allocable to the Streetscape Purpose and are appropriated for that purpose, the amount of the tax shall be reduced by the amount of the net revenues so available and appropriated.

In each year to the extent receipts from the municipal income tax are available for the payment of the debt charges on the Bonds and is appropriated for that purpose, and to the extent not paid from revenues of the TIF Payments, the amount of the tax shall be reduced by the amount of such receipts so available and appropriated in compliance with the following covenant. To the extent necessary, the debt charges on the Bonds shall be paid from municipal income taxes lawfully available therefor under the Constitution and the laws of the State of Ohio, and the Charter of the City; and the City hereby covenants, subject and pursuant to such authority, including particularly Section 133.05(B)(7) of the Ohio Revised Code, to appropriate annually from such municipal income taxes such amount as is necessary to meet such annual debt charges.

Nothing in the two preceding paragraphs in any way diminishes the irrevocable pledge of the full faith and credit and general property taxing power of the City to the prompt payment of the debt charges on the Bonds.

Section 8. Federal Tax Considerations. The City covenants that it will use, and will restrict the use and investment of, the proceeds of the Bonds in such manner and to such extent as may be necessary so that (a) the Bonds will not (i) constitute private activity bonds or arbitrage bonds under Sections 141 or 148 of the Code or (ii) be treated other than as bonds the interest on which is excluded from gross income under Section 103 of the Code, and (b) the interest on the Bonds will not be an item of tax preference under Section 57 of the Code.

The City further covenants that (a) it will take or cause to be taken such actions that may be required of it for the interest on the Bonds to be and remain excluded from gross income for federal income tax purposes, (b) it will not take or authorize to be taken any actions that would adversely affect that exclusion, and (c) it, or persons acting for it, will, among other acts of compliance, (i) apply the proceeds of the Bonds to the governmental purpose of the borrowing, (ii) restrict the yield on investment property, (iii) make timely and adequate payments to the federal government, (iv) maintain books and records and make calculations and reports and (v) refrain from certain uses of those proceeds, and, as applicable, of property financed with such proceeds, all in such manner and to the extent necessary to assure such exclusion of that interest under the Code.

The City Auditor or any other officer of the City having responsibility for issuance of the Bonds is hereby authorized (a) to make or effect any election, selection, designation, choice, consent, approval, or waiver on behalf of the City with respect to the Bonds as the City is permitted to or required to make or give under the federal income tax laws, including, without limitation thereto, any of the elections available under Section 148 of the Code, for the purpose of assuring, enhancing or protecting favorable tax treatment or status of the Bonds or interest thereon or assisting compliance with requirements for that purpose, reducing the burden or expense of such compliance, reducing the rebate amount or payments or penalties with respect to the Bonds, or making payments of special amounts in lieu of making computations to determine,

or paying, excess earnings as rebate, or obviating those amounts or payments with respect to the Bonds, which action shall be in writing and signed by the officer, (b) to take any and all other actions, make or obtain calculations, make payments, and make or give reports, covenants and certifications of and on behalf of the City, as may be appropriate to assure the exclusion of interest from gross income and the intended tax status of the Bonds, and (c) to give one or more appropriate certificates of the City, for inclusion in the transcript of proceedings for the Bonds, setting forth the reasonable expectations of the City regarding the amount and use of all the proceeds of the Bonds, the facts, circumstances and estimates on which they are based, and other facts and circumstances relevant to the tax treatment of the interest on and the tax status of the Bonds. The City Auditor or any other officer of the City having responsibility for issuance of the Bonds is specifically authorized to designate the Bonds as “qualified tax-exempt obligations” if such designation is applicable and desirable, and to make any related necessary representations and covenants.

Each covenant made in this Section with respect to the Bonds is also made with respect to all issues any portion of the debt service on which is paid from proceeds of the Bonds (and, if different, the original issue and any refunding issues in a series of refundings), to the extent such compliance is necessary to assure exclusion of interest on the Bonds from gross income for federal income tax purposes, and the officers identified above are authorized to take actions with respect to those issues as they are authorized in this Section to take with respect to the Bonds.

Section 9. Rating; Bond Insurance and Financing Costs.

(a) Application for Rating or Bond Insurance. If, in the judgment of the City Auditor, the filing of an application for (i) a rating on the Bonds by one or more nationally-recognized rating agencies, or (ii) a policy of insurance from a company or companies to better assure the payment of principal of and interest on the Bonds, is in the best interest of and financially advantageous to this City, the City Auditor is authorized to prepare and submit those applications, to provide to each such agency or company such information as may be required for the purpose, and to provide further for the payment of the cost of obtaining each such rating or policy, except to the extent otherwise paid in accordance with the Purchase Agreement, from the proceeds of the Bonds to the extent available and otherwise from any other funds lawfully available and that are appropriated or shall be appropriated for that purpose. The City Auditor is hereby authorized, to the extent necessary or required, to enter into any agreements, in the name of and on behalf of the City, that the City Auditor determines to be necessary in connection with the obtaining of that bond insurance.

(b) Financing Costs. The expenditure of the amounts necessary to pay any Financing Costs in connection with the Bonds, to the extent not paid by the Original Purchaser in accordance with the Purchase Agreement, is authorized and approved, and the City Auditor is authorized to provide for the payment of any such amounts and costs from the proceeds of the Bonds to the extent available and otherwise from any other funds lawfully available that are appropriated or shall be appropriated for that purpose.

Section 10. Call for Redemption; Escrow Trustee; Escrow Agreement; Escrow Fund. To provide for the payment of the principal of and interest on the Refunded Bonds, the City Auditor is hereby authorized to designate in the Certificate of Award a bank or trust company authorized

to do business in the State of Ohio to act as the Escrow Trustee. The Mayor and the City Auditor shall sign and deliver, in the name and on behalf of the City, the Escrow Agreement between the City and the Escrow Trustee, in substantially the form as is now on file with the Clerk of Council. The Escrow Fund provided for in the Escrow Agreement is hereby created. The Escrow Agreement is approved, together with any changes or amendments that are not inconsistent with this Ordinance and not substantially adverse to the City and that are approved by the Mayor and the City Auditor, on behalf of the City, all of which shall be conclusively evidenced by the signing of the Escrow Agreement or amendments thereto. The City Auditor shall provide for the payment of the services rendered and for reimbursement of expenses incurred pursuant to the Escrow Agreement, except to the extent paid or reimbursed by the Original Purchaser in accordance with the Purchase Agreement, from the proceeds of the Bonds to the extent available and then from other money lawfully available and appropriated or to be appropriated for that purpose.

Acting pursuant to the 2006 Bond Ordinance which authorized the 2006 Bonds, the Refunded Bonds, as determined by the City Auditor in the Certificate of Award to be refunded and called for redemption, are hereby called for redemption on the earliest practicable date as set forth in the Certificate of Award (the “*Redemption Date*”) at the required redemption price of the principal amount thereof, and the City Auditor is hereby authorized and directed to cause those Refunded Bonds to be called for redemption on the Redemption Date and arrange for the notice of redemption to be given in accordance with the applicable provisions of the 2006 Bond Ordinance.

For informational purposes, a certified copy of this Ordinance shall be sent by the City Auditor to the current bond registrar for the Refunded Bonds.

In order to provide for the payment of (a) the interest on the Refunded Bonds on any interest payment date following the Closing Date and through the Redemption Date, (b) the principal and mandatory sinking fund payments (if any in each case) of the Refunded Bonds maturing on or prior to the Redemption Date, and (c) the principal of the Refunded Bonds to be called for redemption on the Redemption Date, the City covenants and agrees with the Escrow Trustee and with the owners of the Refunded Bonds that the City will take, and will cause the Escrow Trustee to take, all steps required by the terms of the Escrow Agreement to carry out such payments. The City will provide from the proceeds of the Bonds and other available funds in accordance with this Ordinance, moneys and investments (if any) sufficient to pay in full (a) the interest on the Refunded Bonds on any interest payment date following the Closing Date and through the Redemption Date, (b) the principal and mandatory sinking fund payments (if any in each case) of the Refunded Bonds maturing on or prior to the Redemption Date, and (c) the principal of the Refunded Bonds to be called for redemption on the Redemption Date. The City covenants and agrees with the Escrow Trustee and with the owners of the Refunded Bonds that the City will take, and will cause the Escrow Trustee to take, all steps required by the terms of this Ordinance, Section 133.34 of the Ohio Revised Code, and the Escrow Agreement to carry out such payments so that the Refunded Bonds are not deemed to be outstanding.

There shall be delivered to the Escrow Trustee for the Escrow Fund proceeds to be received from the sale of the Bonds and other available funds which shall be held in cash, or, if and to the extent determined by the City Auditor to be financially advantageous to the City,

invested in United States Treasury Obligations (“*Treasury Securities*”), State and Local Government Series (“*SLG Securities*”) or other direct obligations of, or obligations guaranteed as to both principal and interest by, the United States of America as defined in Section 133.34 of the Ohio Revised Code (direct obligations and guaranteed obligations together with the SLG Securities, collectively, the “*Securities*”).

The moneys in the Escrow Fund which shall be held in cash and Securities (if any) may, if and to the extent determined by the City Auditor to be financially advantageous to the City, be certified by an independent public accounting firm of national reputation in a written report (the “*Verification Report*”) to be of such maturities or redemption dates and interest payment dates, and to bear such interest, as will be sufficient together with any moneys in the Escrow Fund to be held in cash as contemplated by the Verification Report, without further investment or reinvestment of either the principal amount thereof or the interest earnings therefrom, to cause the Refunded Bonds to be deemed to be not outstanding as provided for in Section 133.34 of the Ohio Revised Code. The balance of the proceeds to be received from the sale of the Bonds, less any amount thereof contemplated by the Verification Report to be held in cash in the Escrow Fund and less any amount otherwise provided for herein, shall be used for the payment of costs related to the refunding and the issuance of the Bonds. The City Auditor is hereby authorized to retain and designate in the Certificate of Award an independent public accounting firm of national reputation to prepare and deliver the Verification Report.

At the direction of the City Auditor, the Escrow Trustee or the Original Purchaser is authorized to apply and subscribe for SLG Securities on behalf of the City. Further, if the City Auditor determines that it would be in the best interest and to the financial advantage of the City to purchase Treasury Securities for deposit into the Escrow Fund, the City Auditor or any other officer of the City, on behalf of the City and in their official capacity, may purchase and deliver such obligations, engage the services of a municipal advisor, bidding agent or similar entity for the purpose of facilitating the bidding, purchase and delivery of such obligations for, and any related structuring of, the Escrow Fund, execute such instruments as are deemed necessary to engage such services for such purpose, and provide further for the payment of the cost of obtaining such services, except to the extent paid by the Original Purchaser in accordance with the Purchase Agreement, from the proceeds of the Bonds to the extent available and otherwise from any other funds lawfully available and that are appropriated or shall be appropriated for that purpose.

Any such moneys, and Securities (if any), in addition thereto contemplated by the Verification Report to be held in cash, shall be held by the Escrow Trustee in trust and committed irrevocably to the payment of the principal of and interest on the Refunded Bonds.

Section 11. Bond Counsel. The legal services of the law firm of Squire Patton Boggs (US) LLP are hereby retained. Those legal services shall be in the nature of legal advice and recommendations as to the documents and the proceedings in connection with the authorization, sale and issuance of the Bonds and rendering at delivery related legal opinions. In providing those legal services, as an independent contractor and in an attorney-client relationship, that firm shall not exercise any administrative discretion on behalf of this City in the formulation of public policy, expenditure of public funds, enforcement of laws, rules and regulations of the State, any county or municipal corporation or of this City, or the execution of public trusts. For those legal

services that firm shall be paid just and reasonable compensation and shall be reimbursed for actual out-of-pocket expenses incurred in providing those legal services. The City Auditor is authorized and directed to make appropriate certification as to the availability of funds for those fees and any reimbursement and to issue an appropriate order for their timely payment as written statements are submitted by that firm.

Section 12. Municipal Advisor. The services of H.J. Umbaugh & Associates, Certified Public Accountants, LLP, as municipal advisor, are hereby retained. The municipal advisory services shall be in the nature of financial advice and recommendations in connection with the issuance and sale of the Bonds. In rendering those municipal advisory services, as an independent contractor, that firm shall not exercise any administrative discretion on behalf of the City in the formulation of public policy, expenditure of public funds, enforcement of laws, rules and regulations of the State, the City or any other political subdivision, or the execution of public trusts. That firm shall be paid just and reasonable compensation for those municipal advisory services and shall be reimbursed for the actual out-of-pocket expenses it incurs in rendering those municipal advisory services. The City Auditor is authorized and directed to make appropriate certification as to the availability of funds for those fees and any reimbursement and to issue an appropriate order for their timely payment as written statements are submitted by that firm.

Section 13. Certification and Delivery of Ordinance and Certificate of Award. The Clerk of Council is directed to promptly deliver a certified copy of this Ordinance and a copy of the Certificate of Award to the County Auditors of Fairfield, Franklin and Licking Counties, Ohio.

Section 14. Satisfaction of Conditions for Bond Issuance. This Council determines that all acts and conditions necessary to be done or performed by the City or to have been met precedent to and in the issuing of the Bonds in order to make them legal, valid and binding general obligations of the City have been performed and have been met, or will at the time of delivery of the Bonds have been performed and have been met, in regular and due form as required by law; that the full faith and credit and general property taxing power (as described in Section 7) of the City are pledged for the timely payment of the debt charges on the Bonds; that no statutory or constitutional limitation of indebtedness or taxation will have been exceeded in the issuance of the Bonds; and that the Bonds are being authorized and issued pursuant to Chapter 133 of the Ohio Revised Code, the Charter of the City, this Ordinance, the Certificate of Award and other authorizing provisions of law.

Section 15. Compliance with Open Meeting Requirements. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or any of its committees and that all deliberations of this Council and of any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law, including Section 121.22 of the Ohio Revised Code.

Section 16. Effective Date. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, and for the further reason that this Ordinance is required to be immediately effective in order to issue and sell the Bonds, which is necessary to enable the City to take advantage of favorable interest rates

and realize a savings in interest costs by refunding the Refunded Bonds; wherefore, this Ordinance shall be in full force and effect immediately upon its passage.

Passed: _____, 2015

Attest:

Clerk of Council
April Beggerow

President of Council
Doug Joseph

Approved:

Mayor
Brad McCloud

Date: _____, 2015

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. ____-15 as passed by Council of said City on the ____ day of _____, 2015 and as recorded in the Record of Proceedings of said Council.

April Beggerow, Clerk of Council

Filed with Mayor: _____, 2015

Published: _____, 2015

Attachment: Bond Ordinance (1198 : Pass Bond Ordinance)

ESCROW AGREEMENT

between

CITY OF REYNOLDSBURG, OHIO

and

THE HUNTINGTON NATIONAL BANK

Dated

May __, 2016

Relating to the Refunding of these Securities
Issued by the City of Reynoldsburg, Ohio:

<u>Title</u>	<u>Dated as of</u>	<u>Bonds Maturing in the Years</u>	<u>Aggregate Principal Amount</u>
Various Purpose Refunding Bonds, Series 2006	May 16, 2006	2016 through 2025	\$7,710,000

Attachment: Escrow Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

ESCROW AGREEMENT

between

CITY OF REYNOLDSBURG, OHIO

and

THE HUNTINGTON NATIONAL BANK

THIS ESCROW AGREEMENT (this “Agreement”) is made and entered into as of May __, 2016, by and between the City of Reynoldsburg, Ohio (the “City”), a municipal corporation and political subdivision duly organized and validly existing under the laws of the State of Ohio, and The Huntington National Bank, in Columbus, Ohio (the “Escrow Trustee”), a national banking association duly organized and validly existing under the laws of the United States of America and authorized to exercise trust powers under Ohio law in its capacity as escrow trustee under this Agreement;

WITNESSETH:

WHEREAS, the City has previously issued the Refunded Bonds, outstanding in the principal amount of \$7,710,000, which Refunded Bonds were issued pursuant to the Original Bond Legislation; and

WHEREAS, the City is issuing and delivering the Refunding Bonds for the purpose of advance refunding the Refunded Bonds, all pursuant to the Refunding Bond Legislation; and

WHEREAS, it is the intent and purpose of this Agreement, entered into pursuant to the Act, to provide for the deposit and application of the proceeds of the Refunding Bonds needed for the purpose of refunding the Refunded Bonds, in such manner as to provide for the payment of the Accruing Debt Charges on the Refunded Bonds and thereby to cause the Refunded Bonds to be deemed to be paid and discharged and no longer to be considered outstanding for purposes of the Act;

NOW, THEREFORE, in consideration of the mutual covenants contained in this Agreement, and for the purposes stated in the preambles, the City and the Escrow Trustee covenant, agree and bind themselves as follows:

Section 1. Definitions. In addition to the terms Agreement, City, and Escrow Trustee defined above, the following terms as used in this Agreement shall have the following meanings:

“*Accruing Debt Charges*” means Debt Charges payable on the Refunded Bonds, after the date of this Agreement as they come due on the Optional Redemption Date, all as shown on attached **EXHIBIT A**.

“*Act*” means Chapter 133 of the Ohio Revised Code, including particularly but without limitation Section 133.34.

“*Bond Retirement Fund*” means the City’s Bond Retirement Fund created pursuant to Section 5705.09, Ohio Revised Code.

“*Code*” means the Internal Revenue Code of 1986, as amended, the regulations (whether proposed, temporary or final) under that Code or the statutory predecessor of that Code, and any amendments of, or successor provisions to, the foregoing, and any official rulings, announcements, notices, procedures and judicial determinations regarding any of the foregoing, all as and to the extent applicable. Unless otherwise indicated, reference to a section of the Code includes such applicable regulations, rulings, announcements, notices, procedures and determinations pertinent to that section.

“*Debt Charges*” means the principal and interest required to be paid on the Refunded Bonds.

“*Escrow Fund*” means the City of Reynoldsburg, Ohio – Series 2016 Refunding Escrow Fund established pursuant to Section 2 and the Escrow Fund Deposits in it.

“*Escrow Fund Deposits*” means money and Escrow Securities, and investment earnings on and income derived from those Escrow Securities, in the Escrow Fund.

“*Escrow Securities*” means those Escrow Securities referred to in Section 4, and also includes Substitute Escrow Securities.

“*Fiscal Officer*” means the City Auditor of the City.

“*Government Obligations*” means non-callable direct obligations of, and obligations fully and unconditionally guaranteed as to the timely payment of principal and interest by, the United States of America, as referred to and defined in Section 133.34(D) of the Ohio Revised Code, that mature or are subject to redemption by and at the option of the holder not later than the date or dates when the moneys will be required for purposes of this Agreement.

“*Optional Redemption Date*” means December 1, 2016.

“*Original Bond Legislation*” means Ordinance No. 28-06 passed on April 10, 2006 by the Taxing Authority, authorizing the issuance of the Refunded Bonds.

“*Paying Agent*” means the designated paying agent or place of payment for the Refunded Bonds, and the designated successor.

“*Refunded Bonds*” means that portion of the Various Purpose Refunding Bonds, Series 2006, dated as of May 16, 2006, outstanding in the aggregate principal amount of \$7,710,000 and maturing annually on December 1 in the years and in the amounts set forth below:

<u>Principal Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
2016	\$745,000	4.000%
2017	775,000	4.000
2018	805,000	4.000
2019	835,000	4.000
2020	870,000	4.000
2021	900,000	4.250
2022	945,000	4.125
2023	980,000	4.200
2024	420,000	4.250
2025	435,000	4.250

“*Refunding Bond Legislation*” means Ordinance No. ____-15 passed on October 19, 2015 by the Taxing Authority, and the Certificate of Award pursuant thereto.

“*Refunding Bonds*” means the \$ _____ Various Purpose Refunding Bonds, Series 2016, dated May ____, 2016, identified in and issued or to be issued pursuant to the Refunding Bond Legislation.

“*State*” means the State of Ohio.

“*Substitute Escrow Securities*” means those Substitute Escrow Securities referred to in Section 5.

“*Taxing Authority*” means the City Council of the City.

“*Verification Report*” means a report of an independent public accounting firm of national reputation determining and verifying initially (being the report referred to in Section 7), or at a subsequent time as provided for in this Agreement, the matters contemplated for such a report by Section 133.34(D) of the Ohio Revised Code. Those matters are, in substance, that the Escrow Securities, including interest or other investment income on them, are of such maturities (including redemption by and at the option of the holder) and payment dates as will be sufficient, without further investment or reinvestment of either the principal amount of or the investment income from those Escrow Securities, together with any moneys held in the form of cash in the Escrow Fund, for the payment of Accruing Debt Charges on the Refunded Bonds, as provided in this Agreement.

Any reference to:

(i) The Taxing Authority, or to the City’s officers, or to other public officers, boards, commissions, departments, institutions, agencies, bodies or entities, shall include

those succeeding to their functions, duties or responsibilities by operation of law, and also those at the time legally acting in their place.

(ii) A section or provision of the Ohio Revised Code, or to the laws of Ohio, shall include that section or provision and those laws as from time to time amended, modified, revised or superseded.

(iii) A Section or Exhibit, unless otherwise stated, is to that Section or Exhibit of this Agreement.

Section 2. Escrow Fund. In accordance with and for the purposes of the Refunding Bond Legislation and this Agreement, there is hereby established with the Escrow Trustee and ordered maintained in a separate deposit account (except when invested as hereinafter provided) a trust fund to be designated the “City of Reynoldsburg, Ohio – Series 2016 Refunding Escrow Fund”. The Escrow Fund shall be held in the custody of the Escrow Trustee, and is to be held in trust for and pledged for the benefit, equally and ratably, of the holders of the Refunded Bonds, and shall be used and applied, and irrevocably committed, to pay the Accruing Debt Charges on the scheduled date as shown on **EXHIBIT A**, all as provided in the Refunding Bond Legislation and this Agreement.

Section 3. Application of Money to and Investment of Escrow Fund. At the time of delivery of and payment for the Refunding Bonds, the amount of \$_____ from the proceeds of the Refunding Bonds shall be delivered by the City to the Escrow Trustee in immediately available funds for further deposit into the Escrow Fund, which amount shall be held in cash, uninvested. Promptly following receipt by the Escrow Trustee from the City of the moneys described in the first sentence of this Section 3, the Escrow Trustee shall provide to the City a certificate substantially in the form attached hereto as **EXHIBIT B**.

Section 4. Escrow Securities.

(a) The Taxing Authority has heretofore found and determined that the investments in the Escrow Securities are advantageous and, based on the Verification Report referred to in Section 7, proper in yield and payment dates, in order to make available the necessary money to provide, from the proceeds of the Escrow Fund Deposits, for the payment when due of the applicable Accruing Debt Charges on the Refunded Bonds, and to meet the applicable requirements of Section 148 of the Code.

(b) The cash receipts derived from the Escrow Securities shall be credited to the Escrow Fund. If at any time any money in the Escrow Fund is not invested, the Escrow Trustee shall hold that money in cash without liability for interest or, at the written direction of the Fiscal Officer, shall invest that money in Government Obligations that shall both (i) mature on or prior to the date on which that money, together with the proceeds of other Escrow Fund Deposits will be needed, as evidenced by a Verification Report to be delivered to the Escrow Trustee, to pay Accruing Debt Charges on the Optional Redemption Date, and (ii) bear interest or other investment income at such rate or rates as, in the opinion of nationally recognized bond counsel, will not cause the interest on the Refunded Bonds, or the Refunding Bonds to become included in gross income for federal income tax purposes.

Section 5. Substitute Escrow Securities.

(a) At the written direction of the Fiscal Officer, the Escrow Trustee shall from time to time sell all or a portion of the Escrow Securities and purchase for deposit into the Escrow Fund other Government Obligations specified in that direction. The Escrow Trustee shall have received, prior to the substitution of Substitute Escrow Securities for other Escrow Securities, both:

(i) An opinion of nationally recognized bond counsel that the substitution is permitted under the terms of the Agreement and that sale, purchase and substitution will not cause the interest on the Refunded Bonds, or on the Refunding Bonds to become included in gross income of holders for federal income tax purposes, and

(ii) A Verification Report relating to the respective Escrow Securities (including the Substitute Escrow Securities) and any money then to be in the Escrow Fund, including any cash deposited by the City in addition to the cash deposited initially in the Escrow Fund.

The Escrow Trustee shall deliver a copy of the Verification Report referred to in (ii) above to each rating service that has at the City's request rated the Refunded Bonds.

(b) Any amount received by the Escrow Trustee upon any such sale of Escrow Securities which is in excess of the amount needed and used to purchase Substitute Escrow Securities or to be held in cash for the purposes of this Agreement in accordance with this Agreement and the Verification Report shall be paid promptly to the City. All costs relating to any such substitution or exchange of Escrow Securities, including without limitation the costs of obtaining any necessary opinions of bond counsel and Verification Report, shall be paid by the City.

Section 6. Application of Escrow Fund.

(a) Subject to the provisions of this Agreement, the Escrow Fund shall be held by the Escrow Trustee in trust for and irrevocably committed to pay, and shall be used solely to pay when due the Accruing Debt Charges.

(b) Money in the Escrow Fund shall be, and the Escrow Trustee agrees that money will be, used solely for the purposes as described in this Agreement, and the deposit of the money in the Escrow Fund shall be irrevocable. The Escrow Trustee further agrees that it will not surrender or otherwise attempt to redeem or otherwise negotiate the Escrow Securities except as they shall come due at maturity or redemption or upon substitution of Escrow Securities in accordance with Section 5.

(c) Subject to the above requirements for the use of the Escrow Fund and of the Escrow Fund Deposits, and except as otherwise provided in this Agreement, the City and the Escrow Trustee covenant and agree that the Escrow Trustee shall have and exercise full and complete control and authority, and the City will not have or exercise any control or authority, over and with respect to the Escrow Fund and the Escrow Fund Deposits.

(d) On or before the day when Accruing Debt Charges are due and payable, the Escrow Trustee shall transmit to the Paying Agent, from monies then on deposit in the Escrow Fund, amounts sufficient for the Paying Agent to make payment of the Accruing Debt Charges then due and payable.

(e) The Escrow Trustee agrees that it will, promptly following the payment (or reserving money in the Escrow Fund for the payment) when due of all Accruing Debt Charges as provided for in this Agreement, pay to the City for credit to the Bond Retirement Fund any money then remaining in the Escrow Fund (except any money that is required to be reserved in the Escrow Fund for that payment).

(f) Any money that remains unclaimed in the Escrow Fund by any holder of a Refunded Bond, not presented for payment within a period of four years from the date that amount has become due or payable (whether at maturity or upon call for redemption), shall be free of any trust or lien under this Agreement in favor of that holder, and shall be paid by the Escrow Trustee to the City.

(g) At least twice each year so long as the Escrow Fund is maintained, the Escrow Trustee shall send by first-class mail to the Fiscal Officer a statement with respect to the Escrow Fund, stating in detail the income, investments, sales, redemptions and withdrawals of moneys relating to it for the immediately preceding six-month period.

Section 7. Verification Report. The Escrow Trustee acknowledges that it has received the Verification Report of _____, dated May __, 2016. The City acknowledges that it is satisfied that that Verification Report complies with the requirements of the Act for the Refunded Bonds, to be considered no longer outstanding.

Section 8. Prior Redemption and Refunding Notices.

(a) The City and the Escrow Trustee hereby acknowledge that, as of the date of execution and delivery of this Agreement, the City has given to the Escrow Trustee, as Paying Agent for the Refunded Bonds, the irrevocable written notice of the call for optional redemption of the Refunded Bonds that is required to be given by the City to the Escrow Trustee under the Refunding Bond Legislation and the Original Bond Legislation.

(b) The Escrow Trustee is hereby authorized and directed, and agrees, upon initial deposit of the Escrow Fund Deposits into the Escrow Fund:

(i) On behalf of the City to give timely notice to (A) the Municipal Securities Rulemaking Board, (B) the Ohio Municipal Advisory Council, as the state information depository for the State of Ohio, (C) each rating service that has at the City's request rated the Refunded Bonds and (D) XL Capital Assurance, Inc., as the bond insurer for the Refunded Bonds, of the refunding of the Refunded Bonds and the deposit of the Escrow Fund Deposits into the Escrow Fund for that purpose; and

(ii) To timely give, or provide for the giving of, the notice required by and in accordance with the Original Bond Legislation that the Refunded Bonds have been and

are to be called for prior redemption and redeemed on the Optional Redemption Date and prior to their stated maturities; and

- (iii) To deliver to the City a certificate substantially in the form of **EXHIBIT B**.

The City agrees to pay all costs incurred by the Escrow Trustee in giving those notices described in Sections 8(b)(i) and (ii).

(c) The Escrow Trustee confirms that the arrangements for giving notice of that prior redemption, as provided in this Agreement, are satisfactory to it for purposes of this Agreement, the Original Bond Legislation and Section 133.34 of the Ohio Revised Code.

(d) Promptly following receipt by the City of the Escrow Trustee's certificate described in Section 8(b)(iii), the City Auditor shall sign and deliver to the Franklin County Auditor, the Fairfield County Auditor and the Licking County Auditor a certificate substantially in the form attached hereto as **EXHIBIT C**.

Section 9. Pledge. The trust and fiduciary relationship created by this Agreement is irrevocable and intended for the benefit of the holders from time to time of the then unpaid Refunded Bonds as provided in this Agreement. The money in the Escrow Fund and any money realized from the investment income on and the principal of the Escrow Securities is hereby dedicated to and pledged for the payment when due of the Accruing Debt Charges. That money is subject to the lien of that pledge, which shall be valid and binding against all parties having claims of any kind against the City or the Escrow Trustee and which pledge shall constitute a perfected security interest, and such money and the Escrow Securities are pledged and shall be used solely for the purposes stated in this Agreement. The lien of that pledge and the security interest created pursuant to this Agreement, shall take effect on the date of this Agreement without regard to the date of actual signing and delivery of this Agreement or deposit of Escrow Fund Deposits in the Escrow Fund, and shall remain in full force and effect until the terms of this Agreement have been satisfied and the Escrow Fund Deposits and proceeds from those Deposits have been applied as provided for in this Agreement.

Section 10. Expenses.

(a) The City shall pay, or cause to be paid, to the Escrow Trustee for its services under this Agreement a one-time fee of \$_____ within 60 days of receipt of an invoice for that amount, plus all out-of-pocket costs incurred by the Escrow Trustee, including those incurred in giving the notices required to be given by it under Section 8 of this Agreement. The Escrow Trustee acknowledges that this provision for payment is satisfactory to it, and that it does not have and will not have any lien on or other interest in the Escrow Fund or the Escrow Fund Deposits for the payment of any fees, charges or expenses payable by the City under this Agreement.

(b) The Escrow Trustee acknowledges that provision satisfactory to it has been made for paying all amounts payable to it in its capacities as Escrow Trustee for the Refunded Bonds, in connection with the Refunded Bonds, and this Agreement.

(c) If the Escrow Trustee renders any service hereunder not provided for in this Agreement, or the Escrow Trustee is made a party to or intervenes in any litigation pertaining to this Agreement or institutes interpleader proceedings relative hereto, the Escrow Trustee shall be compensated reasonably by the City for such extraordinary services and reimbursed for all fees, costs, liability and expenses (including reasonable attorneys' fees) occasioned thereby.

Section 11. Successor Escrow Trustee.

(a) Neither this Agreement nor the trust created under it may be assigned by the Escrow Trustee without the prior written consent of the City, unless (i) the Escrow Trustee is required by law to divest itself of its interest in its corporate trust department operations, (ii) the Escrow Trustee merges or is consolidated with another association, bank, trust company or other entity or (iii) the Escrow Trustee sells or otherwise transfers all or substantially all of its corporate trust assets and business to another corporation, association or other entity.

(b) If the Escrow Trustee resigns or is removed from acting under this Agreement, or is dissolved or otherwise becomes incapable of acting under this Agreement (except as provided in paragraph (a) above), or is taken under the control of any public officer or of a receiver appointed by a court, the City shall select a successor Escrow Trustee within 60 days of such resignation or removal. If the City does not appoint a successor within 60 days of such resignation or removal, the resigning Escrow Trustee may petition any court of competent jurisdiction for the appointment of a successor Escrow Trustee, which court may thereupon appoint a successor Escrow Trustee.

(c) Any successor Escrow Trustee shall sign, acknowledge and deliver to its predecessor and to the City an instrument in writing accepting that appointment, and thereupon that successor without any further act shall become fully vested with all the documents, rights, powers, trusts, duties and obligations, and immunities, interests and causes of action, of its predecessor as Escrow Trustee. The predecessor Escrow Trustee shall on the written request of its successor or of the City (i) sign and deliver an instrument transferring to the successor Escrow Trustee all the rights, powers, and trusts of the predecessor Escrow Trustee under this Agreement, and (ii) transfer to the successor Escrow Trustee all Escrow Fund Deposits. The City shall, on request, sign and deliver any instrument in writing from the City required by any successor Escrow Trustee for more fully and certainly vesting in it the rights, powers and duties vested or intended to be vested in the predecessor or unless the Escrow Trustee sells or otherwise assigns all or substantially all of its corporate trust business, in either which event the trust shall be continued by the Escrow Trustee's successor in interest, so long as it is a corporate trustee authorized to exercise trust powers under the laws of the State, without the execution or filing of any instrument or any further act on the part of the parties hereto, notwithstanding anything herein to the contrary.

Section 12. Escrow Trustee. The Escrow Trustee shall perform only such duties and responsibilities as are expressly set forth in this Agreement and no other or further duties or responsibilities shall be implied. The Escrow Trustee shall be protected, in the absence of bad faith on its part in the performance of its services under this Agreement, in acting upon any notice, request, certificate, affidavit, letter, telegram or other paper or document believed reasonably by it to be genuine and correct and to have been signed or sent by the proper party or

parties, and shall not be held to have notice of any change of authority of any person, until receipt of written notice thereof from the City. The Escrow Trustee may apply at any time to the Fiscal Officer for instructions, and may consult with counsel for the City, or in the discretion of the Escrow Trustee, with its own counsel, as to anything arising in connection with its service as Escrow Trustee under this Agreement, and the Escrow Trustee shall not be liable for any action taken or omitted to be taken in good faith in reliance upon such instructions or upon the opinions of such counsel. The Escrow Trustee may execute any of its trusts or powers and perform any of its duties under this Agreement by or through attorneys, agents or employees. None of the provisions contained in this Agreement shall be construed to relieve the Escrow Trustee from liability for its negligent actions, its negligent failure to act, or its willful misconduct, except that no provision of this Agreement shall require the Escrow Trustee to use or advance its own funds in the performance of any of its duties or the exercise of any of its rights or powers hereunder. The Escrow Trustee shall not be responsible or liable for the sufficiency, correctness, genuineness or validity of the Escrow Securities deposited with it; or the performance or compliance by any party other than the Escrow Trustee with the terms or conditions of any such instruments.

Section 13. Amendments.

(a) The duties and obligations of the Escrow Trustee shall be determined solely by the express provisions of this Agreement as this Agreement may from time to time be amended in accordance with its terms by the Escrow Trustee and the City.

(b) This Agreement may be amended or modified, by written agreement of the City and Escrow Trustee, only (i) to cure any ambiguity, inconsistency or formal defect in it or in its application, or (ii) to delete any provision of this Agreement deemed by both to be illegal, or (iii) to confer upon the Escrow Trustee for the benefit of the holders of the Refunded Bonds any additional rights, remedies, powers or authority, or (iv) in any respect that in the Escrow Trustee's judgment is not materially adverse to the interests of the owners of the Refunded Bonds or of the Escrow Trustee and is not prejudicial to the purposes of this Agreement, or (v) to evidence any successor to the Escrow Trustee. In the case of an amendment or modification contemplated by clauses (i) through (iv) of the preceding sentence, the Escrow Trustee shall first have received an opinion of nationally recognized bond counsel that the amendment or modification will not cause the interest on the Refunded Bonds or on the Refunding Bonds to become included in the gross income of holders for federal income tax purposes.

(c) The City shall deliver a copy of any amendment or modification to each rating service that has at the City's request rated the Refunded Bonds.

Section 14. Notices. Notice from one of the parties to the other under this Agreement will be sufficient for the purpose if it is contained in a writing mailed by first-class mail postage prepaid to the Issuer at 7232 East Main Street, Reynoldsburg, Ohio 43068, Attention: City Auditor, and to the Escrow Trustee at 7 Easton Oval – EA4E63, Columbus, Ohio 43219, Attention: Corporate Trust Department, or to any other address which may be designated from time to time by either party in writing delivered to the other party.

Section 15. Partial Invalidity. If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, that holding shall not invalidate or render unenforceable any other provision of this Agreement.

Section 16. Benefit of Agreement. This Agreement shall inure to the benefit of and shall be binding upon the City and the Escrow Trustee, and their respective successors, and the holders of the Refunded Bonds and their respective assigns, all subject to the provisions of this Agreement.

Section 17. Termination. This Agreement shall terminate at such time as all money in the Escrow Fund has been paid out as provided in this Agreement.

Section 18. Counterparts. This Agreement may be signed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

(BALANCE OF PAGE INTENTIONALLY LEFT BLANK - SIGNATURE PAGE FOLLOWS)

Attachment: Escrow Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

IN WITNESS WHEREOF, the City has caused this Escrow Agreement to be signed in its name and on its behalf by its indicated officers, and The Huntington National Bank, as Escrow Trustee, in token of its acceptance of the trusts created under this Agreement, has caused this Agreement to be signed in its name by its authorized officer, all as of May ___, 2016.

CITY OF REYNOLDSBURG, OHIO

By: _____

Title: _____ Mayor

By: _____

Title: _____ City Auditor

Approved as to form and correctness:

By: _____

Title: _____ City Attorney

THE HUNTINGTON NATIONAL BANK,
Escrow Trustee

By: _____

Title: _____

Attachment: Escrow Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

FISCAL OFFICER'S CERTIFICATE

As the fiscal officer of the City of Reynoldsburg, Ohio, I certify that the money required to meet the obligations of the City during Fiscal Year 2015 under the attached Escrow Agreement has been lawfully appropriated by the City Council of the City for those purposes and is in the treasury of the City or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Sections 5705.41 and 5705.44 of the Revised Code.

Dated: May __, 2016

City Auditor
City of Reynoldsburg, Ohio

Attachment: Escrow Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

EXHIBIT A

ACCRUING DEBT CHARGES ON THE REFUNDED BONDS

<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Redeemed Bonds</u>	<u>Redemption Premium</u>	<u>Total</u>
__-01-20__	-0-	\$	\$7,710,000.00	-0-	\$
Total	-0-	\$	\$7,710,000.00	-0-	\$

Attachment: Escrow Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

EXHIBIT B

\$ _____
 City of Reynoldsburg, Ohio
 Various Purpose Refunding Bonds, Series 2016

CERTIFICATE OF ESCROW TRUSTEE

I certify, as a duly authorized officer of The Huntington National Bank, as Escrow Trustee (the “*Escrow Trustee*”) under the Escrow Agreement between the City of Reynoldsburg, Ohio (the “*Issuer*”), and the Escrow Trustee, dated May __, 2016 (the “*Escrow Agreement*”), and with all capitalized terms being used as defined in the Escrow Agreement, that:

1. The Escrow Trustee has received from _____, on behalf of the Issuer, the amount of \$_____ from proceeds of the Refunding Bonds, and that entire amount has been deposited in the Escrow Fund to be held as cash.

2. The Escrow Trustee has received the Verification Report of _____ dated May __, 2016, as to the sufficiency of that cash and those Escrow Securities and the interest income on those Escrow Securities, without further investment or reinvestment of either principal or investment earnings therein, for the payment when due of Accruing Debt Charges.

3. The Escrow Trustee presently holds the Escrow Securities in the Escrow Fund.

4. The Escrow Agreement has been duly authorized, executed and delivered by and in the name and on behalf of the Escrow Trustee.

5. On the date of this Certificate, the Escrow Trustee will give the notices required by Sections 8(b)(i) and (ii) of the Escrow Agreement.

THE HUNTINGTON NATIONAL BANK, as
 Escrow Trustee

Dated: May __, 2016

By: _____ *[Exhibit – Not for Signature]*

Title: _____

Attachment: Escrow Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

EXHIBIT C

\$ _____
City of Reynoldsburg, Ohio
Various Purpose Refunding Bonds, Series 2016

CERTIFICATE OF CITY

To: County Auditor
Fairfield County, Ohio

County Auditor
Licking County, Ohio

County Auditor
Franklin County, Ohio

As City Auditor of the City of Reynoldsburg, Ohio (the “City”), I hereby certify, with each capitalized term used but not defined having the meaning assigned to it in the Escrow Agreement dated May __, 2016 (the “Escrow Agreement”), between the City and The Huntington National Bank, as escrow trustee (the “Escrow Trustee”), that:

1. I have received a certificate of the Escrow Trustee substantially in the form attached as **EXHIBIT B** to the Escrow Agreement concerning the deposit in the Escrow Fund of the moneys described in Section 3 of the Escrow Agreement.

2. In accordance with the provisions of Section 133.34 of the Revised Code, the following principal amounts of the City’s Various Purpose Refunding Bonds, Series 2006, dated as of May 16, 2006, have been paid and are no longer considered to be outstanding:

Date	Payment Type	Principal Amount
2016	Maturity	\$745,000
2017	Maturity	775,000
2018	Maturity	805,000
2019	Maturity	835,000
2020	Maturity	870,000
2021	Maturity	900,000
2022	Maturity	945,000
2023	Maturity	980,000
2024	Maturity	420,000
2025	Maturity	435,000

Dated: May __, 2016

[Exhibit – Not for Signature]
City Auditor
City of Reynoldsburg, Ohio

Attachment: Escrow Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

FORWARD DELIVERY BOND PURCHASE AGREEMENT

_____ (the “Purchaser”) and the City of Reynoldsburg, Ohio (the “Issuer”), enter into this Forward Delivery Bond Purchase Agreement dated October __, 2015 (this “Agreement”), for the purchase by the Purchaser from the Issuer of certain bonds proposed to be issued by the Issuer, as described below. The Purchaser is not acting as fiduciary for the Issuer, but rather is acting solely in its capacity as Purchaser for its own account.

In consideration of their mutual covenants and agreements, the Purchaser and the Issuer agree as follows:

Section 1. Description of and Agreement to Purchase the Bonds. Upon and subject to the terms, conditions and provisions set forth in this Agreement, the Purchaser agrees to purchase from the Issuer, and the Issuer agrees to sell to the Purchaser, all (but not less than all) of the following bonds to be issued by the Issuer: \$_____ Various Purpose Refunding Bonds, Series 2016 (the “Bonds”). The Bonds are being issued under and will have the terms determined in or pursuant to the Bond Legislation.

The Bonds will be dated as of the Closing Date and will mature on December 1 of each year and bear interest (computed on the basis of a 360-day year consisting of twelve 30-day months) at the rates per year, payable on June 1 and December 1 of each year, commencing December 1, 2016, all as provided for in the Bond Legislation.

Section 2. Purchase Price, Interest Rate and Principal Amounts. The purchase price of the Bonds shall be \$_____ (the “Purchase Price”). The interest rate and the principal amount for each year in which the Bonds mature are contained in the Certificate of Award dated October __, 2015, which is attached hereto and incorporated herein by reference.

Section 3. Definitions of Certain Words and Terms. In addition to the words and terms defined elsewhere in this Agreement and the Bond Legislation, the following words and terms as used in this Agreement shall have the following meanings, unless another meaning is plainly intended:

“*Basic Documents*” means the Bond Legislation and this Agreement.

“*Bond Counsel*” means the law firm of Squire Patton Boggs (US) LLP.

“*Bond Legislation*” means, collectively, the Bond Ordinance and the Certificate of Award, both attached as **EXHIBIT A** to this Agreement.

“*Bond Ordinance*” means Ordinance No. ____-15 passed by the City Council on October 19, 2015, authorizing the issuance and sale of the Bonds.

“*Certificate of Award*” means the Certificate of Award authorized by the Bond Ordinance in which the Fiscal Officer has determined certain terms of the Bonds and their sale.

“*City Council*” means the City Council of the Issuer.

“*Closing*” means delivery of the Bonds to or for the account of and payment for the Bonds by the Purchaser.

“*Closing Date*” means May ___, 2016.

“*Escrow Agreement*” means the Escrow Agreement, dated as of the Closing Date, by and between the Issuer and the Escrow Trustee.

“*Escrow Trustee*” means The Huntington National Bank, in Columbus, Ohio.

“*Fiscal Officer*” means the City Auditor of the Issuer.

“*Municipal Advisor*” means H.J. Umbaugh & Associates, Certified Public Accountants, LLP.

“*Tax Exemption*” means the exclusion from gross income of interest on the Bonds for federal income tax purposes and the exemption of interest on the Bonds from all Ohio state and local taxation, except the estate tax, the domestic insurance company tax, the dealers in intangibles tax, the tax levied on the basis of the total equity capital of financial institutions, and the net worth base of the corporate franchise tax.

“*Verification Consultant*” means _____.

Unless otherwise indicated, reference to a “Section” is to a section of this Agreement.

Section 4. Representations, Warranties and Covenants of the Issuer. The Issuer represents, warrants and covenants as of the date of this Agreement and as of the Closing Date, as follows:

(a) The Issuer is a municipal corporation duly organized and existing under and by virtue of the Constitution and laws of the State of Ohio and the City Charter and has full power and authority thereunder and under the Bond Legislation to: (i) enter into this Agreement and the Escrow Agreement; (ii) issue, sell and deliver the Bonds as provided in this Agreement; and (iii) perform its obligations under and as contemplated in the Basic Documents, the Escrow Agreement and the Bonds.

(b) The City Council has duly passed the Bond Ordinance, which authorizes (i) the execution and delivery of the Certificate of Award, (ii) the execution, delivery and due performance of the Basic Documents, the Escrow Agreement and the Bonds, and (iii) the taking of any action as may be required on the part of the Issuer to consummate the transactions contemplated in the Basic Documents and the Bonds. All necessary approvals of those transactions have been obtained and, except as may be required under the securities laws of any state, there is no further requirement as to any other consent, approval, authorization or other order of, filing with, registration with, or certification by, any regulatory authority having jurisdiction over the Issuer in connection with any of the foregoing transactions.

(c) When delivered to and paid for by the Purchaser, the Bonds will have been duly authorized, executed, issued, and delivered by, and will constitute valid and legal general obligations of, the Issuer, and the principal of and interest on the Bonds, unless paid from other sources and subject to bankruptcy laws and other laws affecting creditors' rights and the exercise of judicial discretion, are to be paid from the proceeds of the levy of ad valorem taxes, within the ten-mill limitation imposed by law, on all property subject to ad valorem taxes levied by the Issuer and other sources (if any) as described in the Bond Legislation.

(d) The execution and delivery of this Agreement, the Certificate of Award, the Bonds and the Escrow Agreement, the passage of the Bond Ordinance, and compliance with the provisions of this Agreement and of those documents, (i) will not conflict with or result in a violation by the Issuer of the Ohio Constitution, or any laws of the State of Ohio, the City Charter or of any other applicable jurisdiction, including (without limitation, any debt limitations or other restrictions or conditions on the debt-issuing power of the Issuer), and (ii) will not conflict with or result in a violation of, or breach of, or constitute a default under, any law or administrative regulation or any of the terms, conditions or provisions of any judgment, decree, loan agreement, note, resolution, ordinance, indenture, trust agreement, mortgage, deed of trust or other agreement or instrument to which the Issuer is a party or by which it is bound.

(e) To the knowledge of the Issuer officials signing the Bonds:

(i) No litigation or administrative action or proceeding is pending or threatened, restraining or enjoining, or seeking to restrain or enjoin, the issuance and delivery of the Bonds, or the levy and collection of taxes anticipated to pay the debt charges on the Bonds, or contesting or questioning the proceedings and authority under which the Bonds are to be authorized, issued, sold, signed or delivered or the validity of the Bonds, and, specifically, no judicial action or proceeding challenging the validity of the Bonds has been commenced by personal service on the Issuer's chief executive officer or legal officer or Fiscal Officer.

(ii) Neither the existence nor the boundaries of the Issuer nor the title to their respective offices of the present officers of the Issuer who are responsible for the authorization, issuance, signature and delivery of the Bonds is or are being contested in any judicial or administrative proceeding.

(iii) No authority or proceeding for the issuance or payment of or security for the Bonds has been repealed, revoked or rescinded.

(iv) No litigation or administrative action or proceeding is pending or threatened which contests or affects, in any way, the enforceability of the Basic Documents or the Bonds, the powers or authority of the Issuer with respect to the Basic Documents, the Escrow Agreement or the Bonds, or the exemption of the Bonds from registration with the United States Securities and Exchange Commission.

(v) No petitions for referendum with respect to any measure authorizing the issuance or payment of or security for the Bonds, or the carrying out of the governmental

purposes to which the proceeds of the Bonds are to be applied, and no petitions seeking to initiate any measure affecting the same or the proceedings therefor, have been filed.

(f) Prior to the Closing, the Issuer will have taken all actions necessary to be taken by it for: (i) the issuance and sale of the Bonds upon the terms set forth in the Basic Documents, and (ii) the execution and delivery by the Issuer of the Bonds and of all such other instruments and the taking of all such other actions on the part of the Issuer as may be necessary or appropriate for the effectuation and consummation of the transactions contemplated by the Basic Documents and the Bonds. The Issuer will take such actions between the date of this Agreement and the Closing as are reasonably necessary to cause the warranties and representations contained in this Agreement to be true as of the Closing.

(g) The Issuer will not take or omit to take any action that will in any way result in the proceeds from the sale of the Bonds being applied in a manner other than as provided in the Bond Legislation and certifications contained in the transcript of proceedings.

(h) The Issuer acknowledges and agrees that the purchase and sale described herein represents a negotiated transaction and that: (i) the transaction contemplated by this Agreement is an arm's length, commercial transaction between the Issuer and the Purchaser in which the Purchaser is acting solely as a principal and not acting as a fiduciary to the Issuer; (ii) the Purchaser has not provided advice with respect to the structure, timing or other similar matters concerning the Bonds; and (iii) the Purchaser is acting solely in its capacity as a Purchaser for its own account and not as a fiduciary to the Issuer.

Section 5. Sophisticated Investor; Direct Sale. The Purchaser acknowledges and agrees that it (a) has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and risks of the prospective investment in the Bonds and (b) is purchasing the Bonds for investment in its own account, and does not now intend to divide its interest with others or to resell or otherwise dispose of all or any part of the Bonds. The Purchaser will not resell or otherwise dispose of all or any part of the Bonds except as permitted by law and subject to all applicable state and federal securities law, rules and regulations.

Section 6. Closing, Delivery and Payment of the Bonds. The Closing will occur at or before 11:00 a.m., Ohio time, on the Closing Date, at or from the offices of Squire Patton Boggs (US) LLP, in Columbus, Ohio, or at such later time or other place as the Purchaser and the Issuer mutually agree upon. At the Closing, the Purchaser shall accept or acknowledge delivery of the Bonds, in definitive form duly executed and authenticated, and of the Closing Documents identified in Section 7.

At the Closing, the Issuer will cause the Bonds to be delivered to the Purchaser. The Bonds will be delivered as fully registered Bonds in typewritten or xerographically reproduced form, registered in the name of the Purchaser or its nominee, in respective denominations equal to the aggregate principal amount of Bonds of each maturity; *provided that*, if requested by the Purchaser, a single certificate may be issued with multiple maturities of principal in amounts equal to the principal amounts of Bonds stated to mature on the respective maturity dates.

At the Closing, the Purchaser shall make payment for the Bonds in immediately available funds in accordance with the instructions the Issuer will provide to the Purchaser for the purpose.

Section 7. Closing Documents. The Closing Documents shall be the following, each properly executed or certified or otherwise verified, dated as of such date and in such form as is satisfactory to Bond Counsel and the Purchaser:

- (a) The legal opinion of Bond Counsel, substantially in the form of **EXHIBIT B**.
- (b) An appropriate certificate pursuant to the then current Sections 103 and 148 of the Internal Revenue Code of 1986, as amended.
- (c) The Bond Ordinance, certified by the Clerk of the City Council, and the Certificate of Award, executed by the Fiscal Officer.
- (d) An executed counterpart of the Escrow Agreement.
- (e) A letter from the Purchaser, substantially in the form of **EXHIBIT C**.
- (f) A verification report of the Verification Consultant on the mathematical accuracy of certain computations with respect to the adequacy of money and investments in the Escrow Fund established by the Escrow Agreement.
- (g) Such additional legal opinions, certificates, instruments and other documents as Bond Counsel may reasonably request in order to (i) enable Bond Counsel to render its opinion, or (ii) evidence compliance with legal requirements, or (iii) evidence the truth and accuracy, as of the date of this Agreement and as of the Closing Date, of the Issuer's representations and warranties contained in this Agreement, or (iv) evidence the due performance or satisfaction by the Issuer on or prior to the Closing Date of all agreements then to be performed and all conditions then to have been or to be satisfied by the Issuer.

All of the opinions, letters, certificates, instruments and other documents identified or referred to in this Agreement shall be deemed to be in compliance with the provisions of this Agreement, if they are in form and substance satisfactory to the Purchaser. That satisfaction shall be conclusively evidenced by the Purchaser accepting and paying for the Bonds.

If the Issuer is unable to satisfy the conditions identified in this Agreement to the obligations of the Purchaser to purchase or to accept delivery of and to pay for the Bonds, or if those obligations of the Purchaser are terminated for any reason permitted by this Agreement, this Agreement shall terminate and neither the Purchaser nor the Issuer shall be under further obligation under it, except that the respective obligations of the Issuer and the Purchaser set forth in Section 9 will continue in full force and effect.

Section 8. Conditions to the Obligations of the Purchaser.

- (a) The obligations of the Purchaser to purchase, and to accept delivery of and pay for, the Bonds will be subject to the completeness and correctness, on the date of this Agreement and on the Closing Date, of the representations and warranties of the Issuer made in this

Agreement; to the performance by the Issuer of its obligations and covenants under this Agreement; and to the following additional conditions precedent:

- (i) The Bonds, the Certificate of Award, this Agreement and the Escrow Agreement shall have been duly authorized and executed by the Issuer.
- (ii) The Bond Ordinance shall have been duly passed by the Issuer and be effective.
- (iii) All necessary actions of the Issuer relating to the Basic Documents, the Escrow Agreement and the Bonds shall be in full force and effect without rescission or modification.
- (iv) The Basic Documents and the Escrow Agreement shall be in full force and effect and they shall not have been amended, modified or supplemented (except with the consent of the Purchaser).
- (v) There shall have been taken, in connection with the issuance of the Bonds and with the transactions contemplated in this Agreement and in those documents, all such actions as in the opinion of Bond Counsel are legally necessary and appropriate.
- (b) The Purchaser shall have the right to cancel its obligation to purchase, and to accept delivery of and pay for, the Bonds between the date of this Agreement and the Closing Date in any of the following cases:
 - (i) Legislation is enacted or favorably reported for passage by at least one house of the United States Congress (including any committee of such a house or a conference committee of Congress) or by the Ohio General Assembly, or a federal court decision shall be rendered, or an official ruling, regulation or decision shall be made by a governmental agency or department having appropriate jurisdiction, any of which has the purpose or effect, directly or indirectly, of: (A) materially adversely affecting the Tax Exemption; (B) providing that the Bonds, or securities of the general character of the Bonds, will not be exempt from registration under the Securities Act of 1933, as amended and as then in effect; or (C) causing the issuance, offering or sale of the Bonds, or securities of the general character of the Bonds, to be in violation of any provision of the Securities Act of 1933, as amended and as then in effect or the Securities Exchange Act of 1934, as amended and as then in effect.
 - (ii) There occurs any material adverse change in the financial affairs and condition of the Issuer.

Section 9. Expenses.

- (a) The Purchaser is responsible for paying, and will pay, the following Purchaser's expenses:
 - (i) Purchaser's out-of-pocket expenses, incident to the issuance of the Bonds in the event that the Bonds are issued and delivered, or to preparation for issuance and

delivery of the Bonds in the event that the Purchaser elects to cancel its obligations under, and pursuant to and in accordance with, this Agreement to purchase and pay for the Bonds.

(ii) Travel expenses of employees of the Purchaser incident to the issuance and delivery of the Bonds.

(b) The Purchaser agrees to pay from the Retainage on behalf of the Issuer the following: fees and expenses of the Issuer's Bond Counsel, fees and expenses of the Issuer's Municipal Advisor, fees of legal counsel to the Purchaser, fees of the Escrow Trustee, fees of the Verification Consultant and fees of the Ohio Municipal Advisory Council.

(c) The Issuer is responsible for paying, and will pay, all other costs incidental to the issuance of the Bonds or preparation for that issuance and travel expenses of Issuer employees, but excluding any fees and expenses required to be paid by the Purchaser pursuant to Section 9(a).

(d) As used in this section, "employees" means and includes employees, officers, officials and partners.

Section 10. Representations by the Purchaser. The Purchaser makes the following representations as the basis for the undertakings on its part herein contained:

(a) It is not currently in violation of or under any investigation or review for a violation of any state or federal law or regulation that might have a material adverse impact on its ability to perform its duties and obligations under this Agreement.

(b) It is currently in compliance with, and not currently in violation of, any provisions of Ohio Revised Code Sections 2921.42, 2921.43 and 3517.13 which may be applicable to the Purchaser entering into this Agreement.

(c) It is not aware of any finding for recovery having been issued against it by the Auditor of the State of Ohio which is "unresolved" under Ohio Revised Code Section 9.24.

(d) This Agreement has been duly authorized, executed and delivered by the Purchaser and constitutes a valid and binding obligation of the Purchaser enforceable in accordance with its terms, except to the extent that the enforcement thereof may be limited by bankruptcy laws and other laws affecting creditors' rights and the exercise of judicial discretion.

Section 11. No Third Party Beneficiaries; Survival of Representations. This Agreement is made solely for the benefit of the parties to it, and no other persons, including any subsequent holders or purchasers (except the Purchaser) of the Bonds, shall acquire or have any right under or by virtue of this Agreement. All representations, warranties, covenants and agreements of the Issuer shall remain in full force and effect regardless of any termination by or on behalf of the Purchaser and shall survive the delivery of the Bonds.

Section 12. Notice. Any notice or communication from one of the parties to another under this Agreement will be sufficient for the purpose if it is contained in a writing mailed by first-class mail postage prepaid to the:

(a) Issuer at 7232 East Main Street, Reynoldsburg, Ohio 43068, Attention: City Auditor.

(b) Purchaser at [address], [city], [state] [zip code], Attention: _____.

Section 13. Governing Law; Counterparts. This Agreement shall be governed by and in accordance with the laws of the State of Ohio. This Agreement may be signed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one contract.

Section 14. Nonassignability of Purchaser's Obligations. The obligations of the Purchaser under this Agreement shall not be subject to the assignment without the prior written consent of the Issuer.

Section 15. No Other Agreements. This Agreement supersedes any other agreements between the Issuer and the Purchaser relating to the same subject, and any such agreements shall be null and void upon the effectiveness of this Agreement.

(REMAINDER OF PAGE INTENTIONALLY LEFT BLANK – SIGNATURE PAGES TO FOLLOW)

IN WITNESS WHEREOF, the parties hereto have signed this Forward Delivery Bond Purchase Agreement as of the day and year first above written.

CITY OF REYNOLDSBURG, OHIO

By: _____

Title: _____ City Auditor _____

[NAME OF PURCHASER]

By: _____

Title: _____

Draft of 10-14-2015

Attachment: Forward Delivery Bond Purchase Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

FISCAL OFFICER'S CERTIFICATE – FORWARD DELIVERY BOND PURCHASE AGREEMENT

The undersigned, as the fiscal officer of the City of Reynoldsburg, Ohio, hereby certifies that the money required to meet the obligations of the Issuer during Fiscal Year 2015 under the foregoing Bond Purchase Agreement has been lawfully appropriated by the City Council of the Issuer for those purposes and is in the treasury of the Issuer or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Sections 5705.41 and 5705.44 of the Revised Code.

Dated: October __, 2015

City Auditor
City of Reynoldsburg, Ohio

Draft of 10-14-2015

Attachment: Forward Delivery Bond Purchase Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

EXHIBIT A**BOND ORDINANCE AND CERTIFICATE OF AWARD**

FOR PURPOSES OF COMPILING THE TRANSCRIPT OF PROCEEDINGS IN WHICH THIS BOND PURCHASE AGREEMENT IS INCLUDED, THE BOND ORDINANCE AND CERTIFICATE OF AWARD REFERRED TO IN THIS EXHIBIT A ARE CONTAINED IN THE TRANSCRIPT OF PROCEEDINGS BEHIND TABS NO. ____ AND NO. ____, RESPECTIVELY.

Draft of 10-14-2015

Attachment: Forward Delivery Bond Purchase Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

EXHIBIT B

FORM OF LEGAL OPINION OF BOND COUNSEL

We have served as bond counsel to our client the City of Reynoldsburg, Ohio (the “City”) and not as counsel to any other person in connection with the issuance by the City of its \$_____ Various Purpose Refunding Bonds, Series 2016 (the “Bond”), dated the date of this letter and issued for the purpose of paying the costs of refunding bonds previously issued by the City for the purposes of paying the costs of (a) constructing, reconstructing, extending, opening, improving, widening, grading, draining and changing the lines of municipal roads, streets and highways, installing curbs, sidewalks and landscaping, installing, improving and relocating street lighting, traffic signalization and electrical lines, and constructing, reconstructing, extending and improving storm sewers and culverts, water and sanitary sewer lines in connection therewith, and acquiring real estate and interests in real estate therefor, together with all necessary appurtenances and (b) constructing a public safety building, together with all necessary appurtenances. In our capacity as bond counsel, we have examined the transcript of proceedings relating to the issuance of the Bond, the signed and authenticated Bond representing the entire issue and such other documents, matters and law as we deem necessary to render the opinions set forth in this letter.

Based on that examination and subject to the limitations stated below, we are of the opinion that under existing law:

1. The Bond constitutes a valid and binding general obligation of the City, and the principal of and interest on the Bond, unless paid from other sources, are to be paid from the proceeds of the levy of ad valorem taxes, within the ten-mill limitation imposed by law, on all property subject to ad valorem taxes levied by the City.
2. Interest on the Bond is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986, as amended (the “Code”) and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; however, portions of the interest on the Bond earned by certain corporations may be subject to a corporate alternative minimum tax. The Bond is a qualified tax-exempt obligation as defined in Section 265(b)(3) of the Code. Interest on, and any profit made on the sale, exchange or other disposition of, the Bond are exempt from all Ohio state and local taxation, except the estate tax, the domestic insurance company tax, the dealers in intangibles tax, the tax levied on the basis of the total equity capital of financial institutions, and the net worth base of the corporate franchise tax. We express no opinion as to any other tax consequences regarding the Bond.

The opinions stated above are based on an analysis of existing laws, regulations, rulings and court decisions and cover certain matters not directly addressed by such authorities. In rendering all such opinions, we assume, without independent verification, and rely upon (i) the

accuracy of the factual matters represented, warranted or certified in the proceedings and documents we have examined and (ii) the due and legal authorization, execution and delivery of those documents by, and the valid, binding and enforceable nature of those documents upon, any parties other than the City.

In rendering those opinions with respect to the treatment of the interest on the Bond and the status of the Bond as a qualified tax-exempt obligation under the federal tax laws, we further assume and rely upon compliance with the covenants in the proceedings and documents we have examined, including those of the City. Failure to comply with certain of those covenants subsequent to issuance of the Bond may cause interest on the Bond to be included in gross income for federal income tax purposes retroactively to its date of issuance and may cause the Bond not to be a qualified tax-exempt obligation.

The rights of the owners of the Bond and the enforceability of the Bond are subject to bankruptcy, insolvency, arrangement, fraudulent conveyance or transfer, reorganization, moratorium and other laws relating to or affecting creditors' rights, to the application of equitable principles, to the exercise of judicial discretion, and to limitations on legal remedies against public entities.

The opinions rendered in this letter are stated only as of this date, and no other opinion shall be implied or inferred as a result of anything contained in or omitted from this letter. Our engagement as bond counsel with respect to the Bond has concluded on this date.

Respectfully submitted,

Attachment: Forward Delivery Bond Purchase Agreement 10-14-2015 (1198 : Pass Bond Ordinance)

EXHIBIT C

FORM OF SOPHISTICATED INVESTOR LETTER

To: City of Reynoldsburg, Ohio
Reynoldsburg, Ohio

Squire Patton Boggs (US) LLP
Columbus, Ohio

-and-

H.J. Umbaugh & Associates, Certified Public Accountants, LLP
Columbus, Ohio

Re: City of Reynoldsburg, Ohio
\$_____ Various Purpose Refunding Bonds, Series 2016

Ladies and Gentlemen,

The undersigned (the “*Purchaser*”) has agreed to purchase the entire principal amount of the City of Reynoldsburg, Ohio (the “*Issuer*”) \$_____ Various Purpose Refunding Bonds, Series 2016 (the “*Bonds*”). The Purchaser acknowledges that delivery and execution of this letter is a condition precedent to the sale of the Bonds to the Purchaser.

Purchaser represents and warrants to aforementioned addressees as follows:

1. The Purchaser is aware that the Bonds constitute limited tax general obligations of the Issuer, the principal of and interest on which, unless paid from other sources and subject to bankruptcy law and other laws affecting creditors’ rights and to the exercise of judicial discretion, are to be paid from the proceeds of the levy of ad valorem taxes, within the ten-mill limitation imposed by law, on all property subject to ad valorem taxes levied by the Issuer.
2. The Purchaser is not acting in fiduciary capacity to the Issuer or as a broker, dealer, financial advisor, municipal advisor, or municipal securities underwriter in connection with its direct purchase of the Bonds.
3. The Purchaser qualifies as a bank as defined in Section 3(a)(2) of the Securities Act. The Purchaser has knowledge and experience in financial and business matters and in the investing of its moneys, and is capable of evaluating the merits and risk of purchasing the Bonds and making the investment evidenced thereby.
4. Prior to the sale and delivery of the Bonds, the Purchaser has received from the Issuer data required by the undersigned relating to the financial condition of the Issuer and the security for the payment of the principal of and interest on the Bonds, and has been offered the opportunity to ask questions of the Issuer and obtain all such information as it deemed necessary

regarding the Issuer and its financial condition and the Bonds to make a fully informed investment decision with respect to the Bonds. The Purchaser is capable of and has made its own investigation of the Issuer in connection with its decision to purchase the Bonds.

5. The Purchaser acknowledges that neither Squire Patton Boggs (US) LLP nor H.J. Umbaugh & Associates, Certified Public Accountants, LLP has undertaken steps to ascertain the accuracy or completeness of any information furnished to the undersigned relating to the operations, financial condition or future prospects of the Issuer, and neither Squire Patton Boggs (US) LLP nor H.J. Umbaugh & Associates, Certified Public Accountants, LLP has made any representations concerning the completeness of any information supplied to the undersigned by or relating to the Issuer.

6. The Purchaser understands that the Bonds have not been registered under the Securities Act of 1933, as amended, because they are exempt from such registration requirements for the reason that the interest on the Bonds is exempt from federal income tax.

7. The Purchaser is purchasing the Bonds for investment in its own account, and does not now intend to divide its interest with others or to resell or otherwise dispose of all or any part of the Bonds. The Purchaser will not resell or otherwise dispose of all or any part of the Bonds except as permitted by law and subject to all applicable state and federal securities law, rules and regulations.

[NAME OF PURCHASER]

Signature of Authorized Representative

Title of Authorized Representative

Taxpayer I.D. Number

SUPPLEMENTAL FISCAL OFFICER'S CERTIFICATE

To the City Council of the City of Reynoldsburg, Ohio:

As fiscal officer of the City of Reynoldsburg, Ohio, and supplementing the certificates of January 25, 1999 and May 1, 2000, each as supplemented on March 10, 2006, I certify in connection with your proposed issue of bonds in the maximum principal amount of \$8,000,000 (the "*Bonds*"), to be issued for the purpose of paying the costs of refunding bonds previously issued by the City for the purposes of paying the costs of (a) constructing, reconstructing, extending, opening, improving, widening, grading, draining and changing the lines of municipal roads, streets and highways, installing curbs, sidewalks and landscaping, installing, improving and relocating street lighting, traffic signalization and electrical lines, and constructing, reconstructing, extending and improving storm sewers and culverts, water and sanitary sewer lines in connection therewith, and acquiring real estate and interests in real estate therefor, together with all necessary appurtenances and (b) constructing a public safety building, together with all necessary appurtenances (collectively, the "*Improvement*"), that:

1. The estimated life or period of usefulness of each component purpose of the Improvement is at least five (5) years.

2. The maximum maturity of the Bonds allocable to refunding the bonds originally issued for the purpose described in clause (a) of the Improvement, calculated in accordance with Sections 133.20 and 133.34 of the Ohio Revised Code, is December 1, 2024. This certification takes into consideration the fiscal officer's certificates of January 25, 1999 and March 10, 2006 and the maximum weighted average maturity of 25 years stated therein which was based upon the 25-year estimate of the life or period of usefulness of that component purpose of the Improvement.

3. The maximum maturity of the Bonds allocable to refunding the bonds originally issued for the purpose described in clause (b) of the Improvement, calculated in accordance with Sections 133.20 and 133.34 of the Ohio Revised Code, is December 1, 2025. This certification takes into consideration the fiscal officer's certificates of May 1, 2000 and March 10, 2006 and the maximum maturity of at least 25 years stated therein which was based upon the 25-year estimate of the life or period of usefulness of that component purpose of the Improvement.

Dated: October __, 2015

City Auditor
City of Reynoldsburg, Ohio

Attachment: Supplemental Fiscal Officer's Certificate (1198 : Pass Bond Ordinance)

Preliminary

City of Reynoldsburg

\$4,180,000 Various Purpose Refunding Bonds, Series 2016

Current Refunding of 1999 Component of Series 2006 Bonds

FWD Bank Loan - Estimated Rates as of 10/09/2015

Debt Service Comparison

Date	Total P+I	Net New D/S	Old Net D/S	Savings
12/01/2016	571,081.67	571,081.67	605,597.50	34,515.83
12/01/2017	574,295.00	574,295.00	607,997.50	33,702.50
12/01/2018	573,025.00	573,025.00	604,597.50	31,572.50
12/01/2019	571,525.00	571,525.00	605,597.50	34,072.50
12/01/2020	569,795.00	569,795.00	605,797.50	36,002.50
12/01/2021	572,835.00	572,835.00	605,197.50	32,362.50
12/01/2022	575,530.00	575,530.00	607,460.00	31,930.00
12/01/2023	572,880.00	572,880.00	604,360.00	31,480.00
Total	\$4,580,966.67	\$4,580,966.67	\$4,846,605.00	\$265,638.33

PV Analysis Summary (Net to Net)

Gross PV Debt Service Savings	243,192.05
Net PV Cashflow Savings @ 2.511%(AIC)	243,192.05
Contingency or Rounding Amount	2,982.11
Net Present Value Benefit	\$246,174.16
Net PV Benefit / \$4,060,000 Refunded Principal	6.063%
Net PV Benefit / \$4,180,000 Refunding Principal	5.889%

Refunding Bond Information

Refunding Dated Date	5/01/2016
Refunding Delivery Date	5/01/2016

Preliminary

City of Reynoldsburg

\$3,760,000 Various Purpose Refunding Bonds, Series 2016

Current Refunding of 1999 Component of Series 2006 Bonds

FWD Bank Loan - Estimated Rates as of 10/09/2015

Debt Service Comparison

Date	Total P+I	Net New D/S	Old Net D/S	Savings
12/01/2016	420,446.67	420,446.67	455,331.26	34,884.59
12/01/2017	422,970.00	422,970.00	453,131.26	30,161.26
12/01/2018	425,035.00	425,035.00	455,531.26	30,496.26
12/01/2019	421,870.00	421,870.00	452,331.26	30,461.26
12/01/2020	418,590.00	418,590.00	453,731.26	35,141.26
12/01/2021	415,195.00	415,195.00	449,531.26	34,336.26
12/01/2022	421,685.00	421,685.00	454,018.76	32,333.76
12/01/2023	422,830.00	422,830.00	453,137.50	30,307.50
12/01/2024	423,745.00	423,745.00	456,337.50	32,592.50
12/01/2025	419,430.00	419,430.00	453,487.50	34,057.50
Total	\$4,211,796.67	\$4,211,796.67	\$4,536,568.82	\$324,772.15

PV Analysis Summary (Net to Net)

Gross PV Debt Service Savings	290,005.53
Net PV Cashflow Savings @ 2.471%(AIC)	290,005.53
Contingency or Rounding Amount	4,053.51
Net Present Value Benefit	\$294,059.04
Net PV Benefit / \$3,650,000 Refunded Principal	8.056%
Net PV Benefit / \$3,760,000 Refunding Principal	7.821%

Refunding Bond Information

Refunding Dated Date	5/01/2016
Refunding Delivery Date	5/01/2016

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

DATE: October 19, 2015**TO: Finance Committee****RE: Request for Items to be Removed from the Fixed Asset List**

Request for Council to approve the removal of the attached 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.

Please see the attached document for complete details.

FA	Description	Reason for Removal
1908	2005 Chrysler	Vehicle unrepairable (see ordinance 77-15)
1825	Shomax Table Top Display	Display is un-usable
2509	Nikon Camera w/ 2 lenses	Camera no longer works
735	Misc parts for Link radios	Parts are no longer interchangeable
2173	Dell Optiplex computers	No longer operational
2165	Dell Optiplex computers	No longer operational
2174	Dell Optiplex computers	No longer operational
2168	Dell Optiplex computers	No longer operational
2167	Dell Optiplex computers	No longer operational
2170	Dell Optiplex computers	No longer operational
2164	Dell Optiplex computers	No longer operational
2166	Dell Optiplex computers	No longer operational
2172	Dell Optiplex computers	No longer operational
2175	Dell Optiplex computers	No longer operational
2171	Dell Optiplex computers	No longer operational
2169	Dell Optiplex computers	No longer operational
1898	Dell Optiplex computers	No longer operational
1897	Dell Optiplex computers	No longer operational
1899	Dell Optiplex computers	No longer operational
2181	Dell Optiplex computers	No longer operational
2163	Dell Optiplex computers	No longer operational
2177	Dell Optiplex computers	No longer operational
2179	Dell Optiplex computers	No longer operational
1737	Priport 1230 Digital Duplicator	New equipment purchased
1851	Laptop	No longer operational
2251	Computer / Monitor	No longer operational
2131	Del 8400 PC	No longer operational
1338	Line Printer	No longer operational
2020	Power Edge Pentium III PC	No longer operational
988	Datamaster Keyboard	No longer operational
1853	Compuer	No longer operational / replaced
2013	Laptop / combo	No longer operational / replaced
1782	Pentium III Processor	No longer operational
2250	Computer / Monitor	No longer operational
1779	Power Edge PC	No longer operational
2155	Toshiba Printer	No longer operational
1547	Computer for Smart Trailer	No longer operational
2249	Computer / Monitor	No longer operational
1301	Tactical SWAT Vest	Expired
1007	Entry Shield Model	No longer operational
673	Carbine Rifle with Clip	No longer operationl
2007	Light bar cruiser	No longer own cruiser
77	911 ALI MUX main unit	Replaced with current system
340	Vertatrax recorder	No longer operational
347	Fujion zoom lens	No longer functional
1733	1994 Aerostar wagon	No longer functional

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

DATE: October 19, 2015**TO: Finance Committee****RE: ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT
FROM THE CITY'S FIXED ASSET LIST. (First Reading 10/12/2015).**

The Reynoldsburg Division of Police request for Council to approve the removal of the below vehicles from the fixed asset list. Both of these vehicles are being stored at the street barn, it would not be cost effective to repair them.

2005	Chrysler 300	2C3JA63H05H170372
2001	Toyota Truck	5TBBT44101S129325

Service Department**Nathan Burd****7232 E. Main Street****Reynoldsburg OH 43068****614-322-6884 Phone****RESOLUTION REQUEST**

DATE: **October 19, 2015****TO:** **Finance Committee****RE:** ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN
INTERGOVERNMENTAL WORKING AGREEMENT WITH THE
CITY OF COLUMBUS TO PROVIDE FLEET MANAGEMENT
SERVICES, AND DECLARING AN EMERGENCY. (First Reading
10/12/2015).

Emergency/Suspension: **Emergency****Reason For Emergency:** **Immediate preservation of the public peace, health, or safety**

We request passage of this item as an emergency on the second reading in order to utilize these services as soon as possible.

This legislation would authorize an agreement with the City of Columbus for vehicle maintenance on the motorcycles in the Police Department Motor Unit. This will reduce costs and provide prompt, reliable service for these vehicles as the City of Columbus has Harley Davidson certified mechanics on staff. Please see the attached memo and agreement for more information.



Nathan Burd
Director of Public Service
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, Ohio 43068
(614) 322-6884
nburd@ci.reynoldsburg.oh.us

MEMORANDUM

Date: September 28, 2015
To: Reynoldsburg City Council Members
Re: Vehicle/Equipment Maintenance Agreement with the City of Columbus

This legislation will authorize an agreement to allow the City of Columbus to provide vehicle maintenance and equipment repair services for the City of Reynoldsburg. This agreement will be beneficial for maintenance of the 5 motorcycles in the Police Department's Motor Unit. A mechanic needs specialized training to perform work on these motorcycles and Columbus has certified Harley Davidson mechanics on staff that can handle this work. Additionally, our cost to maintain these motorcycles will decrease by using Columbus instead of having the dealership provide these services.

The City of Columbus has prepared legislation (attached) to authorize this agreement with the City of Reynoldsburg. Their legislation will become effective toward the end of October. We request that this item go two readings and then pass as an emergency so that these services are available to us immediately if needed. No additional appropriation is needed as existing funds in the mechanic budget for fleet maintenance will be utilized.

Several other area cities have entered into similar agreements with Columbus and we view this as a sensible way for us to reduce costs and share services with another local municipality. I will speak to this item during the October 5 Finance Committee meeting. If you have any questions in the meantime, please feel free to contact me. Thank you.

AGREEMENT FOR VEHICLE/EQUIPMENT MAINTENANCE

This Agreement ("Agreement") is entered into by and between the following municipality of the State of Ohio: City of Columbus, City of Reynoldsburg (hereinafter, the "Parties" and the "Member Cities" and individually, a "Member City"). Additional parties may be added to this Agreement by addendum upon mutual acceptance of the terms and conditions contained herein.

WHEREAS, the Parties hereunder are in the process of reviewing operations, services and procedures within their respective organizations in an effort to identify areas where shared services may be appropriate; and

WHEREAS, the City of Columbus and the city of Reynoldsburg, in discussing their respective fleet operations, including maintenance and repairs, have agreed in principle that using the fleet maintenance and repair services ("Fleet Maintenance Services") of the city of Columbus may result in efficiencies and/or cost savings; and

WHEREAS, Section 9.482 of the Ohio Revised Code, permits political subdivision to enter into agreements with other political subdivisions under which a contracting political subdivision agrees to exercise any power, perform any function or render any service for another contracting recipient subdivision that the contracting recipient political subdivision is otherwise legally authorized to exercise, perform or render, subject to the approval of their respective legislative authorities; and

WHEREAS, the Parties desire to put forth in writing their mutual understanding of being the consumer of, and providing the use of, Fleet Maintenance Services of the City of Columbus.

NOW, THEREFORE, in consideration of the above, the Parties have agreed as follows:

1. The City of Columbus **may** provide Fleet Maintenance Services to the city of Reynoldsburg consistent with the Scope of Services, attached hereto as Exhibit "A" and incorporated herein.
2. Chapter 2744. of the Revised Code, insofar as it applies to the operation of a political subdivision, applies to each Member City that are parties to this Agreement and to their employees when they are rendering a service outside the boundaries of their respective Member City under the Agreement. Employees acting outside the boundaries of their employing Member City while providing a service under this Agreement may participate in any pension or indemnity fund established by that employee's Member City to the same extent as while they are acting within the boundaries of their respective Member City, and are entitled to all the rights and benefits of Chapter 4123 of the Revised Code to the same extent as while they are performing a service within the boundaries of their respective Member City.

3. This Agreement does not suspend the possession by a Member City receiving services hereunder, of any power or function that is exercised or performed on its behalf by another Member City under this Agreement.
4. Each Member City agrees that it will be responsible for its own acts and omissions and the results thereof; and shall not be responsible for the acts and omissions of the other Member Cities and the results thereof. Each Member City agrees that it will assume all risk and liability to itself, its agents, or its employees for any injury to persons or property resulting in any manner from conduct of its own operations and the operations of its agents or employees under this Agreement.
5. The Member Cities are political subdivisions and are entitled to all of the immunities and defenses provided by law.
6. Notwithstanding anything to the contrary, a Member City shall not be liable to another Member City for any special, consequential, incidental, punitive, or indirect damages or attorney fees arising from or relating to this Agreement.
7. No covenant, obligation, or promise of the Member Cities contained in this Agreement shall be deemed to be a covenant, obligation, or promise of any present or future council member, officer, or employee of the Member Cities in other than their official capacity and neither the officer, employee, or council members of the Member Cities approving or executing this Agreement shall be liable personally by reason of the covenants, obligations, or promises contained in this Agreement.
8. For employment relationship purposes, the provider Member City employee providing the Fleet Maintenance Services pursuant to this Agreement shall be considered an employee of the provider Member City and shall not be entitled to any additional compensation or employment benefits from the receiving Member City.
9. The Member Cities agree to maintain records pertaining to this Agreement in compliance with Section 149.43 of the Ohio Revised Code (the "Public Records Law"). The Member Cities understand and acknowledge that this Agreement, and any reports, data, or other information supplied to another Member City due to the work performed pursuant to this Agreement, may be subject to disclosure as a public record in accordance with the laws of the State of Ohio, including the Public Records Law. The Member Cities agree to cooperate with each other so that the Member Cities can comply with any public record request. To the extent required by the laws of the State of Ohio, the Member Cities shall permit any authorized representative of the Auditor of the State of Ohio to audit and inspect any and/or all agreement related records necessary to prepare financial reports or conduct audits.
10. Any party to this Agreement may withdraw at any time, provided, however, that a withdrawing Member City shall provide at least 30 days' written notice of withdrawal to

one or more member municipalities with which it has entered into one or more letters of agreement to either receive or provide Fleet Maintenance Services.

11. All Member Cities agree to attempt to resolve any differences or disputes arising from this Agreement or the provision of Fleet Maintenance Services, through a non-adversarial conflict resolution process prior to taking any formal legal action.
12. The effective date of this Agreement shall be the last date signed by a Member City and shall be for an initial 12-month period, subject to 4, 1-year renewal periods evidenced by a writing signed by the Member Cities authorizing a renewal.
13. This Agreement may be amended in writing signed by an authorized representative of each participating Member City, as authorized by their respective legislative authorities, if required.
14. The city of Reynoldsburg shall provide a Certificate of Funds or Purchase Order, signed by that City's fiscal officer, evidencing the appropriation of funds sufficient to cover the costs of the services to be provided.
15. Fleet Maintenance staff from the City of Columbus shall meet jointly each quarter for the exchange of information and refinement of services.
16. This Agreement may be executed in multiple counterparts, each of which shall be recognized as an original signature.
17. This Agreement may be executed with signatures delivered by either facsimile or scanned email and copies of such signatures so delivered shall be deemed as originals.

IN WITNESS WHEREOF, the City of Columbus and the city of Reynoldsburg, each by an authorized agent, have entered into this Agreement on the date last signed by a party below.

CITY OF COLUMBUS, OHIO

By: _____

Title: _____

Date: _____

City Attorney: _____

CITY OF Reynoldsburg, OHIO

By: _____

Title: _____

Date: _____

City Attorney: _____

SCOPE OF SERVICES

City of Columbus shall be staffed, able and available to provide Fleet Maintenance Services and shall make all charges known, in advance of the work to be provided, to other the City of Reynoldsburg. "Charges" shall include all costs associated with providing the service, including hourly service charges, parts, administrative and/or diagnostic fees, after-hours or overtime fees, towing fees and specialty repair fees (if applicable).

Use of after-market parts, in addition to or instead of original equipment manufacturer parts, may be used contingent upon those after-market parts being covered under the same level and standard of warranty as original parts, and which parts perform in the same manner as original parts.

The use of the City of Columbus fleet maintenance services is subject to availability and a determination that it has the time, resources and qualified staff to accommodate the fleet maintenance requests.

After conducting an initial diagnostic inspection of the fleet vehicle, the City of Columbus shall provide an estimate of the charges, along with an estimated date for completion, to the City of Reynoldsburg. Upon written acceptance of the estimate by the city of Reynoldsburg, the City of Columbus shall provide the service and complete the work (by way of one or more documents, this is the "letter of agreement" referenced in the Agreement). Each City shall keep accurate records of all services requested and received, including identifying vehicles, dates, estimates, odometer readings, fuel levels, costs and payments of accounts.

The City of Columbus shall promptly invoice the city of Reynoldsburg for services provided hereunder, and Reynoldsburg shall pay those invoices within 30 days of receipt.

Any complaints regarding the level or quality of Services received shall promptly be made known to the City of Columbus.

ATTACHMENT A: RESPONSIBILITIES/SCOPE OF SERVICE/SERVICE LEVELS

All parties to this Agreement understand and consent to the following:

- 1) **Provision of Services:** Under the terms of this Agreement, any party is free to provide service to, or receive services from any party. There are no assumptions of exclusivity under this Agreement.
- 2) **Pricing Structure for Repairs and Routine Maintenance:** A set pricing list, including ranges of hourly rates by vehicle class, is provided in Attachment B. The City of Columbus agrees to charge no more and no less than the hourly rates agreed upon in this pricing list. Pricing is to be all-encompassing of administrative costs, diagnostics, and related services.
- 3) **Charges for Parts:** city of Columbus may use after-market parts in addition to, or instead of Original Equipment Manufacturer (OEM) parts, as long as the parts are covered under the same level of warranty and perform the in the same manner.
- 4) **Service Availability and Scheduling:** City of Columbus will provide the maintenance service and repairs to the extent of its available excess capacity and subject priorities, as required to maintain its own vehicles. Factors such as vehicle type (e.g. emergency or safety services vehicle vs. light duty), weather conditions (e.g. snowstorms requiring emergency snow plow repair), and number of backup vehicles available may be considered in prioritizing repairs.
- 5) **Determination of Hours to be Charged:** After conducting an initial diagnostic inspection of the vehicle, the City of Columbus shall provide an estimate of the total cost of repair, including service charges and parts to the city of Reynoldsburg designee. The City of Columbus shall also provide an estimate of the date and time of completion of the work. Upon acceptance of the terms of this estimate by the City of Reynoldsburg, the City of Columbus shall complete the work.
- 6) **Billing:** The City of Columbus shall bill the customer agency for time and materials used for the repair, consistent with the terms of this Agreement.

ATTACHMENT B: PRICING OF REPAIRS, ROUTINE MAINTENANCE AND RELATED SERVICES

All parties agree to the pricing structure for routine maintenance and repairs as specified in the table below. Parties to this Agreement will charge an hourly rate that is consistent with the range(s) provided below, and no more or no less. Administrative and diagnostic fees are built into the hourly rates below, and should not be charged in addition.

Vehicle/Equipment Type	Hourly Rates
Motorcycle Police Equipment	\$75.00 per hour
Light Duty Vehicles and Equipment	\$75.00 per hour
Markup on Parts	35%
Markup on Supplier Services	5%



City of Columbus

Legislation Report

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

File Number: 2131-2015

Emergency

File ID: 2131-2015

Type: Ordinance

Status: First Reading

Version: 1

***Committee:** Finance Committee

File Name: Fleet Management - partnering with various political subdivisions

File Created: 08/18/2015

Final Action:

Auditor Cert #:

Auditor: When assigned an Auditor Certificate Number I, the City Auditor, hereby certify that there is in the treasury, or anticipate to come into the treasury, and not appropriated for any other purpose, the amount of money specified hereon, to pay the within Ordinance.

Contact Name/No.: Kelly Reagan 5-6254

Floor Action (Clerk's Office Only)

Mayor's Action

Council Action

Mayor

Date

Date Passed/ Adopted

President of Council

Veto

Date

City Clerk

Title: To authorize the Director of Finance and Management to enter into contracts with other political subdivisions to provide fleet management services.

Sponsors:

Attachments:

History of Legislative File

Ver.	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Columbus City Council	09/21/2015					
EBOCO: Following review and approval, when required, the Equal Business Opportunity Commission Office certifies compliance with Title 39 as of date listed. City Attorney: Following review and approval, when required, this ordinance has been reviewed by the City Attorney's Office as to its form and legality only.							

Explanation

BACKGROUND: The Department of Finance and Management, Fleet Management Division, desires to enter into an Intergovernmental Agreement, as permitted under Ohio Revised Code Section 9.482, with other political subdivisions for various fleet management services as part of the City's commitment to shared regional cooperation.

A number of political subdivisions provide fleet management services for their internal operations but would like to have authority to contract with the City of Columbus for fleet services that they may not have the capacity or operational size to perform internally. These fleet services can be contracted with Fleet Management in a cooperative effort between the political subdivisions and can create efficiencies within both fleet operations with the goal of overall improvements to service delivery.

Also, this ordinance authorizes the Director of Finance and Management to establish rates, procedures, and mechanisms to allow the repair, general maintenance and upkeep of general fleet services to other political subdivisions when deemed appropriate by the Director, and not detrimental to safe and efficient city operations.

Initially the City of Reynoldsburg wishes to contract with Fleet Management to repair and maintain its Police pursuit motorcycles. As other governmental entities choose to contract for fleet services under the authority of this ordinance then contracts will be executed.

Fiscal Impact: Any additional expenses incurred by Fleet Management for these services will be offset by revenues received for same. Billing rates shall be established on the basis of rates established by the Finance Director commensurate with internal billing rates to all city agencies. Rates shall be uniform and established to recover labor, materials, parts, and supplier services, including, but not limited to, all appropriate markups for the same. Revenue derived will be deposited in the Fleet Management Fund or such other fund as determined appropriate by the City.

Title

To authorize the Director of Finance and Management to enter into contracts with other political subdivisions to provide fleet management services.

Body

WHEREAS, the Fleet Management Division within the Department of Finance and Management has, among other duties, the procurement, delivery and coordination of fleet services for many city agencies; and

WHEREAS, under Ohio Revised Code Section 9.482, when legally authorized to do so, a political subdivision may enter into an agreement with another political subdivision or a state agency whereby the contracting political subdivision or state agency agrees to exercise any power, perform any function, or render any service for the contracting recipient political subdivision that the contracting recipient political subdivision is otherwise legally authorized to exercise, perform, or render; and

WHEREAS, the Department of Finance and Management desires to enter into contracts with the other political subdivisions to perform fleet services to those entities when deemed appropriate and not detrimental to safe and efficient City operations to further the City's efforts toward shared regional cooperation; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:

SECTION 1. That the Director of the Finance and Management Department is hereby authorized to enter into contracts with other political subdivisions when deemed by the Finance and Management Director to be appropriate and not detrimental to safe and efficient City of Columbus operations, to allow for the repair, general maintenance and upkeep of vehicles/equipment, including specialized fleet services.

SECTION 2. That billing rates shall be established on the basis of rates already established by the Director of Finance and Management commensurate with internal City of Columbus billing rates. Rates shall be uniform and established to recover labor, materials, parts, and supplier services, including, but not limited to, all appropriate markups for the same.

SECTION 3. That this ordinance shall take effect and be in force from and after the earliest period provided by law.

City Auditors Office**Richard Harris****7232 E. Main Street****Reynoldsburg OHIO 43068****Phone****ORDINANCE REQUEST**

DATE: **October 19, 2015****TO:** **Finance Committee****RE:** ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE
CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG
REGARDING MUNICIPAL INCOME TAX AND DECLARING AN
EMERGENCY. (First Reading 10/12/2015).

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

Request Council pass an Ordinance for Chapter 190 of The Reynoldsburg City Code to comply with HB 5 on Collection of City Income Tax.

MEMO

To: Reynoldsburg City Council
From: Brenda Browning, Tax Administrator
Date: September 28, 2015
Re: Substitute HB5

Substitute HB5 was passed with an effective date of January 1, 2016. This bill amended ORC 718 which governs city income tax. ORC 715.013 provides the restriction that a municipal income tax must be levied in accordance with Chapter 718 of the Revised Code. A municipal income tax that does not comply with the provisions of ORC 718 places the ability to administer the tax in possible jeopardy; therefore, we must pass a new income tax ordinance with an effective date of January 1, 2016. We must also still keep the old ordinance in effect at the same time as that will still govern how we administer our taxes for tax years ending December 31, 2015 and prior.

Here are the highlights of the changes to municipal tax:

For All Tax Types

- Uniform \$10 threshold for refunds/payments
- Late filing penalty of \$25 for each failure per month not to exceed \$150
- Interest rate for late payment will be the federal short term rate rounded to the nearest whole number percentage plus 5%
- Changes to Income Tax Board of Review
- Must publish Taxpayer Rights & Responsibilities
- Administrative changes to audit procedures

For Business Net Profits and Individuals

- Estimated tax threshold of \$200 and due dates changed
- Late payment penalty of 15%

Business Net Profits

- Allow net operating losses for 5 years beginning 1/1/2017; this will be phased in at 50% over 5 years
- Changes to consolidated filing
- Changes to pass-through (partnerships, SCorps) filing

Individual Taxes

- Changed definition of domicile
- Allow NOL of 5 years on Schedule C, E and F filers
- Uniform treatment of 2106 expenses

Withholding (Payroll) Tax

- Thresholds and due dates changed
- Qualifying wage definition changed
- Late payment penalty 50%
- Replaced 12-day occasional entrant rule with 20-day rule; employers not required to withhold until 21st day and do not have to go back to day one to make city whole

Miscellaneous

- Updated existing language pertaining to landlord listings for sake of uniformity
- Updated existing language pertaining to violations for sake of uniformity

Cc: Richard Harris, City Auditor
 Mayor Brad McCloud
 James Hood, City Attorney

ORDINANCE NO. -15

PASSED:

ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY.

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

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

Whereas, the General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

Whereas, more specifically, the General Assembly enacted House Bill 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is levied in accordance with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code; and

Whereas, upon a detailed review of House Bill 5 and the Codified Ordinances of the City, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code.

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

Section 1. That Title Nine, Chapter 190 of the Codified Ordinances be and is hereby enacted to read as set forth in Exhibit A attached hereto and incorporated herein, to take effect January 1, 2016 for tax years beginning on or after January 1, 2016.

Section 2. That Title Nine, Chapter 191 of the Codified Ordinances shall not be amended by the enactment of Chapter 190 and shall remain effective and in force for all tax years through December 31, 2015.

Section 3. That this ordinance is deemed to be an emergency measure necessary for the financial needs of the City, and further ensures our ability to administer and enforce the tax; wherefore upon adoption by Council, this ordinance shall be in effect immediately upon signature by the Mayor.

REYNOLDSBURG INCOME TAX ORDINANCE

TITLE NINE – Taxation Chapter 190 – Income Tax

Effective January 1, 2016

Sections

190.01 Authority to Levy Tax; Purpose of Tax	190.17 Fraud
190.02 Definitions	190.18 Interest and Penalties
190.03 Imposition of Tax	190.19 Authority of Tax Administrator; Verification of Information
190.04 Collection at Source	190.20 Request for Opinion of Tax Administrator
190.05 Annual Return; Filing	190.21 Board of Tax Review
190.06 Credit for Tax Paid to Other Municipalities	190.22 Authority to Create Rules and Regulations
190.07 Estimated Taxes	190.23 Rental and Leased Property
190.08 Rounding of Amounts	190.24 Savings Clause
190.09 Requests for Refunds	190.25 Collection of Tax after Termination of Ordinance
190.10 Second Municipality Imposing Tax after Time Period Allowed for Refund	190.26 Adoption of RITA Rules and Regulations
190.11 Amended Returns	190.27 Contract Provisions
190.12 Limitations	190.99 Violations; Penalties
190.13 Audits	
190.14 Service of Assessment	
190.15 Administration of Claims	
190.16 Tax Information Confidential	

CROSS REFERENCES

Power to levy income tax – see Ohio Constitution, Article XVIII, Section 3

Municipal income taxes – see Ohio Revised Code, Chapter 718

Payroll deductions – see Ohio Revised Code, General Provisions, Chapter 9, Section 9.42

Tax limitations – see Charter, Article VIII, Section 8.02

SECTION 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, 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 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).

SECTION 190.02 DEFINITIONS.

(A) Any term used in this chapter that is not otherwise defined in this chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this chapter that is

not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the ORC.

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

(C) As used in this chapter:

(1) **"Adjusted federal taxable income,"** for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under (C)(24)(d) of this division, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

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

(b) Add an amount equal to five percent (5%) of intangible income deducted under division (C)(1)(a) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;

(c) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(d)(i) Except as provided in (C)(1)(d)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(ii) Division (C)(1)(d)(i) of this section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.

(e) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(f) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(g) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under Section 4313.02 of the ORC;

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

The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of

the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

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

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(1)(h)(i) of this section.

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

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

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

(i) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (V)(3)(b) of Section 190.05.

(j) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (V)(3)(b) of Section 190.05.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this section, is not a publicly traded partnership that has made the election described in division (C)(24)(d) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

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

(2)(a) **"Assessment"** means a written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 190.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 190.09, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (C)(2)(a) of this section.

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

(4) **"Board of Tax Review"** or "Board of Review" or "Board of Tax Appeals", or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 190.21.

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

(6) **"Casino operator" and "casino facility"** have the same meanings as in Section 3772.01 of the ORC.

(7) **"Certified mail," "express mail," "United States mail," "postal service,"** and similar terms include any delivery service authorized pursuant to Section 5703.056 of the ORC.

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

(9) **"Domicile"** means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.

(10) **"Employee"** means an individual who is an employee for federal income tax purposes.

(11) **"Employer"** means a person that is an employer for federal income tax purposes.

(12) **"Exempt income"** means all of the following:

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

(b) Intangible income. However, a municipal corporation that taxed any type of intangible income on March 29, 1988, pursuant to Section 3 of S.B. 238 of the 116th general assembly, may continue to tax that type of income if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 voted in favor thereof at an election held on November 8, 1988.

(c) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (C)(12)(c) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.

(d) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(e) Compensation paid under Section 3501.28 or 3501.36 of the ORC to a person serving as a precinct election official to the extent that such compensation does not exceed \$1,000 for the taxable year. Such compensation in excess of \$1,000 for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(f) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;

(g) Alimony and child support received.

(h) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.

(i) Income of a public utility when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the ORC. Division (C)(12)(i) of this section does not apply for purposes of Chapter 5745. of the ORC.

(j) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business.

(k) Compensation or allowances excluded from federal gross income under Section 107 of the Internal Revenue Code.

(l) Employee compensation that is not qualifying wages as defined in division (C)(35) of this section.

(m) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the

United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

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

(o) All of the income of individuals under 18 years of age.

(p)(i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 190.04 to the extent the qualifying wages are not subject to withholding for the City under either of those divisions.

(ii) The exemption provided in division (C)(12)(p)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (C)(4)(b) of Section 190.04.

(iv) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages if both of the following conditions apply:

(a) For qualifying wages described in division (C)(2) of Section 190.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (C)(5) of Section 190.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

(b) The employee receives a refund of the tax described in division (C)(12)(p)(iv)(a) of this section on the basis of the employee not performing services in that municipal corporation.

(q)(i) Except as provided in division (C)(12)(q)(ii) or (iii) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the City on not more than 20 days in a taxable year.

(ii) The exemption provided in division (C)(12)(q)(i) of this section does not apply under either of the following circumstances:

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

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C)(12)(q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 190.04(C).

(iii) Compensation to which division (C)(12)(q) of this section applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(iv) For purposes of division (C)(12)(q) of this section, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

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

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

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

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

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

(15) "**Gross receipts**" means the total revenue derived from sales, work done, or service rendered.

(16) "**Income**" means the following:

(a)(i) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in (C)(24)(d) of this division.

(ii) For the purposes of division (C)(16)(a)(i) of this section:

(a) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (C)(16)(a)(iv) of this section;

(b) The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

(iii) Division (C)(16)(a)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division(C)(12)(n) or (C)(16)(e) of this section.

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

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

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

(d) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.

(e) Intentionally left blank.

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

(18) "**Internal Revenue Code**" has the same meaning as in Section 5747.01 of the ORC.

(19) "**Limited liability company**" means a limited liability company formed under chapter 1705. of the ORC or under the laws of another state.

(20) "**Municipal corporation**" includes a joint economic development district or joint economic development zone that levies an income tax under Section 715.691 , 715.70 , 715.71 , or 715.74 of the ORC.

(21)(a) "**Municipal taxable income**" means the following:

(i) For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to the City under Section 190.03, and further reduced by any pre-2017 net operating loss carryforward available to the person for the City.

(ii)(a) For an individual who is a resident of the City, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

(b) For an individual who is a nonresident of the City, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to the municipal corporation under Section 190.03, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the City.

(b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (C)(21)(a)(ii)(a) or (C)(21)(b) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by Section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes, but to the extent the expenses do not relate to exempt income. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.

(22) **"Municipality"** means the same as the City of Reynoldsburg. If the terms are capitalized in the ordinance they are referring to Reynoldsburg. If not capitalized they refer to a municipal corporation other than Reynoldsburg.

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

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

(b) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division (C)(24)(b) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(1)(h) of this section.

(c) For the purposes of this chapter, and notwithstanding division (C)(24)(a) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(d) A publicly traded partnership that is treated as a partnership for federal income tax purposes, and that is subject to tax on its net profits by the City, may elect to be treated as a C corporation for the City. The election shall be made on the annual return for the City. the City will treat the publicly traded partnership as a C corporation if the election is so made.

(25) **"Nonresident"** means an individual that is not a resident.

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

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

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

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

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

(31) **"Postal service"** means the United States postal service.

(32) **"Postmark date," "date of postmark,"** and similar terms include the date recorded and marked in the manner described in division (B)(3) of Section 5703.056 of the ORC.

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

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

(34) **"Publicly traded partnership"** means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

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

(a) Deduct the following amounts:

(i) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in Section 125 of the Internal Revenue Code.

(ii) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

(iii) Intentionally left blank.

(iv) Intentionally left blank.

(v) Any amount included in wages that is exempt income.

(b) Add the following amounts:

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

(ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Division (C)(35)(b)(ii) of this section applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)(ii) of this section applies only to employee contributions and employee deferrals.

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

(v) Any amount received that is treated as self-employment income for federal tax purposes in accordance with Section 1402(a)(8) of the Internal Revenue Code.

(vi) Any amount not included in wages if all of the following apply:

(a) For the taxable year the amount is employee compensation that is earned outside the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under Section 911 of the Internal Revenue Code;

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

(c) For no succeeding taxable year will the amount constitute wages; and

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or Section 190.04, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(36) **"Related entity"** means any of the following:

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

(b) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(c) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (C)(36)(d) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent of the value of the corporation's outstanding stock;

(d) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (C)(36)(a) to (c) of this section have been met.

(37) **"Related member"** means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in Section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with Section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, " twenty percent (20%)" shall be substituted for "five percent (5%)" wherever "five percent (5%)" appears in Section 1563(e) of the Internal Revenue Code.

(38) **"Resident"** means an individual who is domiciled in the municipal corporation as determined under Section 190.03(E).

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

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

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

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

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

(44) **"Small employer"** means any employer that had total revenue of less than \$500,000 during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other

investment income; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(45) **"Tax Administrator"** means the individual charged with direct responsibility for administration of an income tax levied by the City in accordance with this chapter.

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

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

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

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

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

(b) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.

(c) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of ORC 718.01 as that section existed on December 31, 2004.

(d) The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.

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

(ii) For purposes of division (C)(48)(b)(ii) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least \$400,000.

(49) **"Taxpayers' rights and responsibilities"** means the rights provided to taxpayers in Sections 190.09, 190.12, 190.13, 190.19(B), 190.20, 190.21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by the City for the imposition and administration of a municipal income tax.

(50) **"Video lottery terminal"** has the same meaning as in Section 3770.21 of the ORC.

(51) **"Video lottery terminal sales agent"** means a lottery sales agent licensed under Chapter 3770. of the ORC to conduct video lottery terminals on behalf of the state pursuant to Section 3770.21 of the ORC.

SECTION 190.03 IMPOSITION OF TAX.

The income tax levied by the City at a rate of one and one-half percent (1.5%) is levied 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.

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, 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 situated to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in the 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 municipal corporation, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(b) Gross receipts from the sale of services shall be situated 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 situated 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 situated to the City.

(e) Gross receipts from rents and royalties from tangible personal property shall be situated 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 situated under this division to the municipal corporation in which the property is located.

(6)(a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the municipal corporation in which the real estate is located. Net profit

reported by the real estate agent or broker shall be allocated to the 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.

(7) Left intentionally blank.

(8) Left intentionally blank.

SECTION 190.04 COLLECTION AT SOURCE.

Withholding provisions.

(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, of 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 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 a 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 are 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, a the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that 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 190.05 ANNUAL RETURN; FILING.

(A) An annual City income tax return shall be completed and filed by every individual taxpayer eighteen (18) years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 190.05 of this Chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due the City.

(2) Retirees having no Municipal Taxable Income for the City income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income taxable to the City, at which time the retiree shall be required to comply with all applicable provisions of this chapter.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(C) If an individual is unable to complete and file a return or notice required by the City, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

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

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

(F)(1) Each return required to be filed under this division shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return, and amended return, copies of the following documents: all of the taxpayer's Internal Revenue

Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.

(4) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by the City to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

(G)(1)(a) Except as otherwise provided in this chapter, each individual income return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section 5747.08 of the ORC. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars or less.

(b) Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of the City's income tax return. The extended due date of the City's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(a) A copy of the federal extension request shall be included with the filing of the City's income tax return.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's the City income tax return. If the request is received by the Tax Administrator on or before the date the City income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the ORC, a taxpayer shall automatically receive an extension for the filing of a the City's income tax return. The extended due date of the City's income tax return shall be the same as the extended due date of the state income tax return.

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

(5) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.

(H)(1) For taxable years beginning after 2015, the City shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars or less.

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

(I) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. This division shall not apply to payments required to be made under division (B)(1)(a) of Section 190.04 or provisions for semi-monthly withholding.

(J) Taxes withheld for the City by an employer, the agent of an employer, or other payer as described in Section 190.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by the City, unless the amounts withheld were not remitted to the City and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the City to be filed in accordance with this division shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by the City, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by the City or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter and of the City's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

(M)(1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file the City's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

(2) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(3) Nothing in this section affects the due dates for filing employer withholding tax returns.

Extension for service in or for the armed forces.

(N) Each member of the national guard of any state and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the president of the United States or an act of the congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the Tax Administrator of the City for both an extension of time for filing of the return and an extension of time for payment of taxes required by the City during the period of the member's or civilian's duty service, and for 180 days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

(O)(1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(2) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the municipal corporation before the 181st day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under (O)(1) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P)(1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.

(2)(a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by a municipal corporation in accordance with this chapter. The length of any extension granted under division (P)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this division, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to

either an executive order issued by the president of the United States or an act of the congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

(b) Taxes whose payment is extended in accordance with division (P)(2)(a) of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

(Q) For each taxable year to which division (N), (O), or (P) of this section applies to a taxpayer, the provisions of divisions (O)(2) and (3) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

Consolidated municipal income tax return.

(R) As used in this section:

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

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

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

(4) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.

(5) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.

(S)(1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the City's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

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

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

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

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

(V)(1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 190.02, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated City income tax return shall make any adjustment otherwise required under Section 190.02(C)(1) to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated City income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 190.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to the City. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 190.05, include the property, payroll, and gross receipts of the pass-through entity in the

computation of the affiliated group's net profit situated to the City. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

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

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions (R) through (Y) of Section 190.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to the City;

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

(W) Corporations filing a consolidated City income tax return shall make the computations required under divisions (R) through (Y) of Section 190.05 by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

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

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

SECTION 190.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in the City who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to division (C) of this section, the credit shall not exceed the tax due the City under this chapter.

(B) The City shall grant a credit against its tax on income to a resident of the City who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) The City shall grant a credit against its tax on income to a resident of the City, who works in a county that imposes an income tax, to the same extent that it grants a credit against its tax on income to its residents who are employed in a municipal corporation.]

SECTION 190.07 ESTIMATED TAXES.

(A) As used in this section:

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

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

(B)(1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least \$200. For the purposes of this section:

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

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

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 190.05 or on or before the fifteenth (15th) day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth month after the beginning of each fiscal year or period.

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

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

(a) On or before the fifteenth (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5) percent of the tax liability for the taxable year;

(b) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five (45) percent of the tax liability for the taxable year;

(c) On or before the fifteenth (15th) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5) percent of the tax liability for the taxable year;

(d) On or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the fifteenth (15th) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 718.05.

(D)(1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 190.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, forty-five percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least one hundred percent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the City under Section 190.05 for that year.

(3) The taxpayer is an individual who resides in the City but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

SECTION 190.08 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this chapter. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

SECTION 190.09 REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 190.18.

(B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the municipal corporation:

(1) Overpayments of more than ten dollars or more;

(2) Amounts paid erroneously if the refund requested exceeds ten dollars or more.

(C)(1) Except as otherwise provided in this chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount to the appropriate municipal corporation official for payment. Except as provided in division (C)(3) of this section, the administrator shall issue an assessment to any taxpayer whose

request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 190.21.

(D) A request for a refund that is received after the last day for filing specified in division (C) of this section shall be considered to have been filed in a timely manner if any of the following situations exist:

(1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.

(2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.

(3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

(E) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 190.18(A)(4).

SECTION 190.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

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

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

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

(D) Nothing in this section permits any credit carryforward.

SECTION 190.11 AMENDED RETURNS.

(A)(1) If a taxpayer's tax liability shown on the annual tax return for the City changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with the City. The amended return shall be filed on a form required by the Tax Administrator.

(2) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

(B)(1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due, together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return only:

(i) to determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(ii) if the applicable statute of limitations for civil actions or prosecutions under Section 12 has not expired for a previously filed return.

(2) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; i.e., the payment shall be the lesser of the two amounts.

(C)(1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (E) of Section 12 for filing the amended return, even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is less than ten dollars, no refund need be paid by the City. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 9.

(2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened. All facts, figures, computations, and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

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

SECTION 190.12 LIMITATIONS.

(A)(1)(a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

- (i) Three years after the tax was due or the return was filed, whichever is later; or
- (ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 190.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the sixtieth day after the date on which the final determination of the Board of Tax Review becomes final or, if any party appeals from the determination of the local board of Tax Review, the sixtieth day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 9.

(D)(1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by the City does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio board of tax appeals, or any court to which the decision of the Ohio board of tax appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 9, with interest on that amount as provided by division (E) of Section 9.

(E) No civil action to recover the City income tax or related penalties or interest shall be brought during either of the following time periods:

- (1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;
- (2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

SECTION 190.13 AUDITS.

(A) At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner.

This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest

SECTION 190.14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to division (C) of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

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

(b) Once the Tax Administrator or other the City official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local board of tax review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete and that the assessment is served.

(2) If mailing of an assessment by a Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.

(D)(1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated

with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20 percent, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other the City official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.

(E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by a Tax Administrator by personal service.

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

(G) Additional regulations as detailed in the Rules and Regulations shall apply.

SECTION 190.15 ADMINISTRATION OF CLAIMS.

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

(B) Nothing in this chapter prohibits a Tax Administrator from doing either of the following if such action is in the best interests of the municipal corporation:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement

and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

SECTION 190.16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the City as authorized by this chapter. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit the City from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

SECTION 190.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by the City ordinance or state law to be filed with a the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the City or the Tax Administrator.

SECTION 190.18 INTEREST AND PENALTIES.

(A) As used in this section:

(1) "Applicable law" means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the City provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of the City.

(2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.

(3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by the City pursuant to applicable law, including at any time before January 1, 2016.

(4) "Interest rate as described in division (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

(5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with a the Tax Administrator or the City by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.

(6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

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

(a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the City on or after January 1, 2016.

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

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

(1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2)(a) With respect to unpaid income tax and unpaid estimated income tax, the City may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(b) With respect to any unpaid withholding tax, the City may impose a penalty equal to fifty percent (50%) of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, the City may impose a penalty of \$25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed \$150 for each failure.

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

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

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

(G) The City may impose on the taxpayer, employer, any agent of the employer, or any other payer the City's post-judgment collection costs and fees, including attorney's fees.

SECTION 190.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

Authority.

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

(1)(a) Exercise all powers whatsoever of an inquisitorial nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns; to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.

(b) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under the City's income tax ordinance;

(2) Appoint agents and prescribe their powers and duties;

(3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and

approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter;

(5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 190.03;

(7)(a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(8) Destroy any or all returns or other tax documents in the manner authorized by law;

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 190.04.

Verification of accuracy of returns and determination of liability.

(B)(1) A Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the City or for the withholding of such tax.

(3) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by

an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(4) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal or state income tax returns under this section shall fail to comply.

Identification information.

(C)(1) Nothing in this chapter prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2)(a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 190.18, in addition to any applicable penalty described in Section 190.99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (C) of Section 190.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 190.18.

(c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 190.99 for a violation of Section 190.17 and any other penalties that may be imposed by the Tax Administrator by law.

SECTION 190.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

(A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.

(C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

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

(E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

SECTION 190.21 BOARD OF TAX REVIEW.

(A)(1) The Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of the City, but such appointees may not be employees, elected officials, or contractors with the City at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the Mayor of the City. This member may be an employee of the City, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(2) The term for members of the Board of Tax Review the City shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the Mayor of the City shall serve at the discretion of the administrative official.

(3) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.

(4) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.

(6) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or Mayor that appointed the member shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.

(D) The Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within 90 days after the Board of Tax Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

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

SECTION 190.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

The Tax Administrator is hereby empowered to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter. Such rules shall not conflict with or be inconsistent with any provision of this chapter. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

All rules adopted under this section shall be published and posted on the internet.

SECTION 190.23 RENTAL AND LEASED PROPERTY.

(A) All property owners, or their designated agents, of five or more units of real property located in the City, who rent or otherwise lease the same, or any part thereof, to any person for commercial, industrial or residential dwelling purposes, including apartments, rooms and other rental accommodations, during any calendar year, or part thereof, commencing with the effective date of this section, shall file with the Tax Administrator on or before the January 31 first following such calendar year a written report disclosing the name, address and also telephone number, if available, of each tenant known to have occupied such unit during the calendar year.

(B) The Tax Administrator may order the appearance before him, or his duly authorized agent, of any person whom he believes to have any knowledge of the name, address and telephone number of any tenant of residential rental real property in the City. The Tax Administrator, or his duly authorized agent, is authorized to examine any person, under oath, concerning the name, address and telephone number of any tenant of commercial, industrial or residential real property located in the City. The Tax Administrator, or his duly authorized agent, may compel the production of papers and records and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such person has knowledge of the name, address and telephone number of any tenant of commercial, industrial or residential real property in the City.

(C) Any property owner or person that violates one or more of the following shall be subject to Section 190.99 of this chapter:

(1) Fails, refuses or neglects to timely file a written report required by subsection (a) hereof; or

(2) Makes an incomplete or intentionally false written report required by subsection (a) hereof; or

(3) Fails to appear before the Tax Administrator or any duly authorized agent and to produce and disclose any tenant information pursuant to any order or subpoena of the Tax Administrator as authorized in this section; or

(4) Fails to comply with the provisions of this section or any order or subpoena of the Tax Administrator.

SECTION 190.24 SAVINGS CLAUSE.

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

SECTION 190.25 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 190.12 and Section 190.99 hereof.

(B) Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 5 and Section 190.04 of this ordinance as though the same were continuing.

SECTION 190.26 ADOPTION OF RITA RULES AND REGULATIONS.

The City hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the City's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the City Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the City and RITA ceases, Section 190.26 will supersede Section 190.22 of this chapter regarding promulgation of rules and regulations by the Tax Administrator.

SECTION 190.27 CONTRACT PROVISIONS.

No contract on behalf of the City for works or improvements of the City shall be binding or valid unless the contract contains the following provisions:

"Such.....hereby further agrees to withhold all City income taxes due or payable under the provisions of Chapter 190 of the Codified Ordinances of the City of Reynoldsburg, for qualifying wages, salaries and commissions paid to its employees and further agrees that any of its subcontractors shall be required to agree to withhold any income taxes due under such chapter for services performed under this contract."

SECTION 190.99 VIOLATIONS; PENALTIES.

(A) Whoever violates Section 190.17, division (A) of Section 190.16, or Section 4 by failing to remit the City income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than \$1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of the City, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of Section 190.16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than \$5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee, or official, of the City, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of division (A) of Section 16 constitutes a separate offense.

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

- (1) Fail, neglect or refuse to make any return or declaration required by this ordinance;

- (2) File any incomplete or false return;
 - (3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;
 - (4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;
 - (5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;
 - (6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;
 - (7) Fail to comply with the provisions of this ordinance or any order or subpoena of the Tax Administrator authorized hereby;
 - (8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;
 - (9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.
- (E) Any person who violates any of the provisions in Section 190.99(D) shall be subject to the penalties provided for in Section 190.99(A) of this chapter.

City Auditors Office**Richard Harris****7232 E. Main Street****Reynoldsburg OHIO 43068****Phone****ORDINANCE REQUEST**

DATE: October 19, 2015**TO: Richard Harris, City Auditor Finance Committee****RE: ORDINANCE MAKING TRANSFER OF FUNDS FROM THE
UNAPPROPRIATED SPECIAL ASSESSMENT FUND (320) TO THE
UNAPPROPRIATED GENERAL FUND. (First Reading 10/12/2015).**

Request Council transfer \$28,734.66 from the unappropriated Special Assessment Fund (320) to the unappropriated General Fund. This fund collected monies to pay off bonds from an assessment project over 20 years ago the debt is now paid off and the money needs to be returned to the General Fund (110). This was requested by the State Auditors on our last audit

Water and Wastewater Department

Mike Root

614-322-4500 Phone

ORDINANCE REQUEST

DATE: **October 19, 2015**

TO: **Finance Committee**

RE: ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN
AGREEMENT WITH BERMEX INC., FOR METER READING
SERVICES AND DECLARING AN EMERGENCY. (Second Reading
10/12/2015 Requests Emergency Passage at Third Reading).

Emergency/Suspension: Emergency

Request for Emergency

Statement of necessity: Would like to pass after 3 readings to be able to get signed and into place before January 20, 2016.

Request legislation for the Mayor to enter into contract with Bermex, Inc. 37244 Groesbeck Highway, Suite A Clinton Township, MI 48036. Bermex will read a third of the City water meters monthly.

I'm asking to waive competitive bidding for this contract.

No new appropriation is needed for this contract.

Additional information is attached.

Mike Root

Water/Wastewater Superintendent
CITY OF REYNOLDSBURG
7232 EAST MAIN STREET
REYNOLDSBURG, OHIO 43068
(614) 322-4500 voice
(614) 575-4573 fax
mroot@ci.reynoldsburg.oh.us



MEMORANDUM

DATE: September 14, 2015

TO: Reynoldsburg City Council

CC: Mayor Brad McCloud, Auditor Richard Harris, Service Director, Nathan Burd

RE: Authorization to enter into a contract with Bermex Inc. for meter reading

The current contract will expire on January 20, 2016. The new contract will pick up on January 21, 2016 and run through December 31, 2017. I'm requesting to waive competitive bidding for this contract. Over the past year, we have had a great working relationship with them and we have been impressed with the quality of their work. There were no changes to the contract.

We will be billed per attempted read as follows.
Touch Pad and manual read is .55 cents a read
Radio Read unit will be .25 cents a read

If you have any questions, please contact me at (614)322-4500.

AGREEMENT

THIS AGREEMENT is entered this the ____ day of November, 2015 by and between the City of Reynoldsburg (hereinafter referred to as “Reynoldsburg”) and Bermex, Inc. (hereinafter referred to as “Bermex”).

Recitals

WHEREAS, Reynoldsburg is a Municipal Corporation organized under the laws of the State of Ohio and whose territory lies in Franklin, Licking, and Fairfield Counties. Reynoldsburg operates a water and sanitary sewer utility for the benefit of its residents; and

WHEREAS, Bermex is a Michigan for-profit corporation duly licensed to transact business in the State of Ohio; and

WHEREAS, Bermex is in the business of supplying labor and transportation for meter reading for various utilities; and

WHEREAS, Reynoldsburg is interested in contracting with Bermex for meter reading services; and

WHEREAS, the parties desire to set forth their agreement in writing.

Agreement

NOW THEREFORE, the parties agree as follows:

- 1) Bermex shall read water meters within Reynoldsburg’s service area for the period of January 21, 2016 through December 31, 2017. Any extension of this period of service shall be mutually agreed upon in writing by both parties.
- 2) This Agreement and its terms may be terminated, with or without cause, by either party giving sixty (60) days written notice to the other party at the address provided elsewhere in this Agreement.
- 3) Reynoldsburg shall pay Bermex \$0.55 per manual or touchpad read attempt, and \$0.25 per radio read attempt. Bermex shall invoice Reynoldsburg once per month for the services provided, and Reynoldsburg shall remit payment within thirty (30) days after receipt of a correct invoice.
- 4) In addition to remuneration set forth in Paragraph 3, above, Bermex may charge Reynoldsburg a fuel surcharge of two and one-half percent (2.5%) of the total monthly charges when fuel for the vehicle being utilized exceeds \$4.00 per gallon for twenty-one (21) days during a thirty day billing period.

- 5) Bermex' employees shall provide the meter reading services no earlier than 8:00 a.m. and not later than 5:00 p.m., Monday through Friday. The meter reader shall attempt to complete the reading of the entire route on its scheduled day. Reading of meters on a Saturday will be allowed if circumstances so require and prior approval has been obtained from Reynoldsburg. Readings on Sundays and holidays are prohibited. It is understood that certain weather conditions may interrupt the services to be provided under this contract, and all weather-related work stoppages shall be agreed upon by the parties. The Bermex employee(s) shall check-in at the start of their shift and check-out at the end of their shift. An employee of Reynoldsburg may periodically inspect the work being done by Bermex.
- 6) Bermex' meter reader(s) shall be responsible for obtaining complete and accurate meter readings and recording them in hand-held meter reading devices to be provided by Reynoldsburg in accordance with the schedule established. Reynoldsburg shall be responsible for providing electronic meter reading devices which are properly functioning and calibrated for Bermex' use. The electronic meter reading devices shall be programmed on a daily basis by Reynoldsburg and available to Bermex at the beginning of each day. The individual meter reader(s) shall be responsible, on a daily basis, to report damaged and/or broken meters, meter boxes and unreadable meters, etc., observed during the performance of their duties. In the event that such conditions exist, the meter reader will promptly advise Reynoldsburg of same. In no case shall Bermex be liable for not reading a meter due to unforeseen circumstances or circumstances beyond its control.
- 7) The individual(s) performing the service shall, at all times, be properly attired including the use of hard sole shoes. Uniforms which clearly identify Bermex' meter readers must be worn at work at all times. Bermex' vehicles will clearly identify that they are a Contract Meter Reader. Bermex will promptly return all hand held devices to Reynoldsburg upon termination or non-renewal of this Agreement.
- 8) It is expressly understood that the meter readers are employees of Bermex, and not employees of Reynoldsburg. Bermex shall furnish its employees with Workers' Compensation Insurance, Unemployment Insurance, Health Insurance, and the like. Liability Insurance for bodily injury and property damage in the amount of \$500,000 per occurrence shall cover the employees, and documentation of the same shall be supplied to Reynoldsburg upon request. Bermex shall also provide Automobile Insurance in the same coverage amount for all vehicles being used by its employees in performing these services. Bermex shall be responsible for withholding all federal, state, and local taxes from its employees' pay.
- 9) Bermex shall furnish an Insurance Policy in the amount of \$5,000 to cover the complete loss or damage to the handheld unit supplied by Reynoldsburg. Bermex understands that damage resulting from neglect or misuse will be paid by Bermex.

- 10) NOTICES. All notices to be delivered by one party to this Agreement to the other shall be addressed as follows:

Bermex, Inc.
37244 Groesbeck Hwy., Ste. A
Clinton Township, MI 48036
Attn.: Henry G. Mello, President

City of Reynoldsburg Water Dept.
7232 East Main St.
Reynoldsburg, OH 43068
Attn.: Mike Root, Superintendent

Both parties agree to notify the other in writing if the contact information stated herein changes.

- 11) Neither party may assign its terms or obligations under this contract without previous written consent of the other party.
- 12) If any legal dispute arises out of this Agreement, the parties hereby stipulate that the proper jurisdiction and venue for any legal action is in the Court of Common Pleas of Franklin County, Ohio.
- 13) BERMEX AGREES THAT REYNOLDSBURG WILL NOT BE LIABLE IN ANY WAY FOR ANY LOSS, DAMAGE, OR INJURY OF ANY KIND OR CHARACTER OR DEATH TO ANY PERSON, EMPLOYEE, AGENT, CONTRACTOR, GUEST, INVITEE, OR TO ANY OTHER INDIVIDUAL OR ENTITY FOR ANY PROPERTY LOSS. BERMEX AGREES TO DEFEND, INDEMNIFY, AND HOLD HARMLESS REYNOLDSBURG FROM AND AGAINST ANY AND ALL LIABILITIES, DAMAGES, CLAIMS, CAUSES OF ACTION, IN LAW AND EQUITY, LAWSUITS, CHARGES, COSTS (INCLUDING, BUT NOT LIMITED TO COURT COSTS, ATTORNEY'S FEES, AND COSTS OF INVESTIGATION), DAMAGES, EXPENSES, AWARDS, AND/OR JUDGMENTS BY REASON OF ANY LOSS, DAMAGE, INJURY, OR DEATH OR ANY PROPERTY LOSS CAUSED OR CONTRIBUTED (IN WHOLE OR IN PART) BY ANY NEGLIGENT ACT(S) OR OMISSION(S) OF BERMEX, AND ITS OFFICERS, EMPLOYEES, AGENTS, LICENSEES, INVITEES, OR GUESTS. IF ANY PROCEEDING SHALL BE BROUGHT BY OR AGAINST ANY ONE OR MORE PERSON OR ENTITY IN CONNECTION WITH SUCH LIABILITY OR CLAIM, BERMEX, UPON NOTICE FROM REYNOLDSBURG, SHALL DEFEND SUCH ACTION(S) OR PROCEEDING(S) OF ANY KIND AT BERMEX' EXPENSE, BY OR THROUGH ATTORNEYS REASONABLY SATISFACTORY TO REYNOLDSBURG. BERMEX' OBLIGATIONS HEREUNDER SHALL NOT BE LIMITED TO THE LIMITS OF COVERAGE OF INSURANCE MAINTAINED OR REQUIRED TO BE MAINTAINED

- BY BERMEX UNDER THIS AGREEMENT. THIS PROVISION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.
- 14) FORCE MAJEURE. Performance of this Agreement by each party shall pursued with due diligence in all requirements hereof; however, neither party shall be liable for any loss or damage for delay or for nonperformance due to the causes not reasonably within its control, such as acts of civil, or military authority (including courts or administrative agencies) acts of God, war, riot or insurrection, inability, to obtain required permits or licenses, blockades, embargoes, sabotage, epidemics, fires, unusually severe floods, strikes, lockouts or other labor disputes or difficulties; and provide the party affected shall promptly notify the other in writing of the nature, cause, date of commencement thereof, the anticipated extent of such delay. In the event of any delay resulting from such causes, the time of performance of each the parties hereunder shall be extended for a time period equal to the period of such delay.
- 15) This Agreement is intended as the complete and exclusive statement of the agreement between the parties. This Agreement shall not be amended or modified, and no waiver of any provision hereof shall be effective, unless set forth in a written instrument authorized and executed with the same formality as the Agreement and agreed to by both parties.

WHEREFORE, the parties hereto set their hands in furtherance of this Agreement.

CITY OF REYNOLDSBURG

BERMEX, INC.

Signature_____

Signature_____

Printed_____

Printed_____

Title_____

Title_____

Dated_____

Dated_____

APPROVED AS TO FORM:

James E. Hood, City Attorney

FISCAL OFFICER'S CERTIFICATE

The undersigned Auditor for the City of Reynoldsburg hereby certifies that the funds necessary to pay this contract are either in the treasury or in the process of being collected.

Richard E. Harris, Auditor

Service Department**Nathan Burd****7232 E. Main Street****Reynoldsburg OH 43068****614-322-6884 Phone****RESOLUTION REQUEST**

DATE: October 19, 2015**TO: Finance Committee****RE: ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN
AGREEMENT WITH CT CONSULTANTS FOR PROFESSIONAL
CONSULTING AND GENERAL ENGINEERING SERVICES. (Second
Reading 10/12/2015).**

This item will authorize the Mayor to enter into agreement with CT Consultants to serve as our secondary engineering firm for 2016 and 2017. Please see the attached memo and agreement for more information.



Nathan Burd
Director of Public Service
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, Ohio 43068
(614) 322-6884
nburd@ci.reynoldsburg.oh.us

MEMORANDUM

Date: September 16, 2015
To: Reynoldsburg City Council Members
Re: Contract with CT Consultants for 2016 and 2017

We are required to request qualifications from engineering firms every two years prior to authorizing a two year contract for a primary and secondary engineering firm. Our committee received and evaluated submissions in June. EMH&T was the highest scoring firm and will serve as our primary engineering firm for the next two years. CT Consultants was the second highest scoring firm and this legislation will authorize a new two year contract with them for 2016 and 2017.

This agreement is largely the same as our current agreement with CT Consultants and the annual not-to-exceed amount for general engineering services remains \$50,000. Hourly staff fees are outlined on the last page of the agreement (Exhibit B).

Our code requires that this item be introduced to Council by October, but there is no need for it to be marked as an emergency. It can go through the normal legislative process as it will not become effective until January 1, 2016. If you have any questions, please feel free to contact me. Thank you.

**AGREEMENT
BETWEEN THE CITY OF REYNOLDSBURG, OHIO
AND THE FIRM OF CT CONSULTANTS, INC.**

- I. **THIS AGREEMENT**, made at the City of Reynoldsburg, Ohio this ____ day of _____ in the year 2015 by and between the City of Reynoldsburg, 7232 East Main St., Reynoldsburg, OH 43068; hereinafter called the "CITY", and the firm of CT Consultants, Inc., whose office is located at 7965 North High Street, Suite 340, Columbus, Ohio 43235, hereinafter called the "ENGINEER", witnesseth;

WHEREAS, the CITY intends to employ a Municipal Engineering Consultant who is a qualified Engineering and Architectural Consulting Firm authorized in the State of Ohio to perform engineering, architectural and surveying services necessary to meet the challenges and needs of the community through the coming years for and on behalf of the CITY as hereinafter set forth; and

WHEREAS, said ENGINEER is authorized to practice engineering, architectural and surveying services in the State of Ohio as required by law, holds valid and current certificates of authorization, and currently maintains engineer's professional liability insurance; and

WHEREAS, the CITY and the ENGINEER desire that a designated representative of the ENGINEER be appointed to serve as the Municipal Engineering Consultant and provide the services as hereinafter described.

NOW THEREFORE, in consideration of these promises, and of the mutual covenants herein set forth, the CITY and the ENGINEER agree as follows:

II. **CONSULTING SERVICES**

- A. The following professional services shall be performed by the ENGINEER for the CITY, either as a matter of routine or upon request of an appropriate CITY official as requested.
1. The attendance by the ENGINEER at Council and Planning Commission meetings, staff meetings, and other public, legislative or administrative meetings as requested.
 2. Provide periodic progress reports of projects under the ENGINEER'S charge stating the condition of the same, together with any other matters of interest concerning same as required by the Mayor, Director of Public Service, or City Council.
 3. Provide consultation as requested with the CITY Administration in the areas of capital planning and to develop strategies for infrastructure improvements and upgrades that would benefit the CITY.
 4. Provide consultation, management and coordination with the City regarding ongoing compliance with Ohio and U.S. EPA regulatory matters.

5. Minor consultation and site inspection(s) with such authorized representatives of the CITY, including consultations with City Council, and coordination with CITY engineering staff; providing such consultation requires no preparation of detailed plans, detailed estimates, or field investigations.
6. Prepare preliminary opinions of probable construction costs for capital improvements along with estimated budgets of engineering and/or technical services in sufficient detail for review and approval.
7. Provide consultation and assistance for Financial Assistance. Services will include the preparation of preliminary opinions of probable construction cost and minor engineering details. Provide the research and investigation necessary to determine what resources are available to fund capital improvement projects.
8. Provide consultation services for construction projects being proposed by private developers in the CITY. Reviews and consultation shall be performed with respect to construction standards and methods; and such review shall verify compliance with CITY standards and codes.

III. PUBLIC IMPROVEMENTS

- A. The CITY reserves the right to retain and pay for the services of other Consulting Engineer/Architectural Firm(s) for professional engineering/architectural services. It shall be the obligation of the ENGINEER to inform the CITY that a contemplated project is of such nature, scope or complexity that another engineering/architectural firm should be retained to perform the engineering services for the proposed project, in which event, the ENGINEER shall not be liable for the work performed or fees paid to any Consulting Engineer/Architectural Firm(s).
- B. The following professional services shall be performed by the ENGINEER on specific public improvements for the CITY only after such services have been authorized by the CITY and evidence by an addendum to this agreement approved by the City Attorney:
 1. The ENGINEER shall prepare detailed construction plans, specifications, cost estimates and construction proposals for public improvements.
 2. The ENGINEER shall place copies of plans and specifications on view at the City's municipal office and in the ENGINEER'S office for information of equipment and material suppliers; and being available for interviews with prospective bidders during the period of advertisement for construction bids.
 3. The ENGINEER shall assist the CITY in securing, tabulating and evaluating construction bids and furnishing an engineering assessment of the Contractor's capability to perform such public improvement. The ENGINEER will provide the CITY with a recommendation for the lowest and best bid.

4. The ENGINEER shall review and check all detailed construction drawings and all shop and erection drawings and other information submitted by contractors for compliance with design concept and requirements of the contract documents. This performance includes similar checking of laboratory, shop and mill reports of materials and equipment.
5. The ENGINEER shall visit from time to time the site of the work by a duly qualified representative of the ENGINEER throughout the active construction periods for review of the progress and quality of the construction work to assure compliance with the specifications and to provide consultation with CITY representatives. The ENGINEER shall not be responsible for, nor have control of, construction means, methods, techniques, sequences; or for safety programs in connection with the work by the Contractor(s). Consult with the CITY and act as City's representative as provided in the General Conditions of the construction contract.
6. The extent and limitations of the duties, responsibilities, and authority of the ENGINEER as assigned in the General Conditions shall not be modified, except as ENGINEER may otherwise agree in writing. All of the CITY's instructions to the Contractor will be issued through the ENGINEER, which shall have authority to act on behalf of the CITY in dealings with the Contractor to the extent provided in this Agreement and the General Conditions except as otherwise provided in writing. ENGINEER shall supervise and direct all Construction Project Representatives and such Construction Project Representatives shall report to and receive their instructions from the ENGINEER relative to the improvements authorized.
7. The ENGINEER shall provide a full-time, resident project representative and assistant; if necessary, who will act as directed by the ENGINEER in order to provide more extensive representation at construction project sites during the construction phase of any project. The duties and responsibilities of the resident project representative and assistant shall be set forth in Exhibit "A", a copy of which is attached hereto and incorporated herein by reference. The furnishing of such resident project representation shall not make the ENGINEER responsible for construction means, methods, techniques, sequences, or procedures, or for safety precautions or programs, or for the Contractor's failure to perform the construction work in accordance with the contract documents.
8. The ENGINEER shall provide on-site inspection of private development improvements according to the regulations of the Planning and Zoning Code and other Standards of the City of Reynoldsburg.
9. The ENGINEER shall furnish supplementary detailed working drawings, specifications and written instructions as may be necessary from time to time throughout the construction period to interpret the contract plans and documents and to resolve actual field conditions encountered.

10. The ENGINEER shall check interim and final estimates for payment to contractors.
11. The ENGINEER shall review all operation and performance tests required by the contract specifications.
12. The ENGINEER shall provide recommendations concerning completion and final acceptance of the construction work.
13. If and to the extent that the contract time initially established in a construction contract is exceeded or extended through no fault of the ENGINEER, compensation for services required for administration of the construction contract shall be payable as set forth in Article V.
14. In the event that the CITY employs Architects and/or Engineers other than the ENGINEER to perform design services for a public improvement, but elects to employ the ENGINEER for services during construction as outlined herein, the CITY agrees to pay the ENGINEER as outlined in Article V. Under such conditions, during the construction phase, the ENGINEER shall refer all questions regarding the design of the improvement to the Architect or Engineer, who shall respond to the ENGINEER acting in the place of the CITY. Any modifications or changes to improvement designs necessary to meet construction need shall be the responsibility of the Architect or Engineer. The Architect or Engineer shall prepare such revised drawings and/or specifications pursuant to the design contract with the CITY. If the ENGINEER is requested to prepare design modifications and/or changes or to revise construction drawings, such work shall be specifically authorized by the CITY and payment made as outlined in Article V.
15. When and if the CITY authorizes the ENGINEER to employ others to perform services in accordance with terms of this Agreement, the fee paid to the ENGINEER by the CITY for such services by other shall be actual costs invoiced to the ENGINEER plus 10%.

IV. SPECIFICALLY AUTHORIZED SERVICES

The ENGINEER may be required from time to time to provide these services to the CITY at the CITY's request:

- A. Preparation, maintenance and reproduction of specifications and standards for public utilities.
- B. Preparation, maintenance and reproduction of a comprehensive master plan for development of any public utilities.
- C. Furnishing of field investigations, the preparation of studies and reports, and preliminary general plans.
- D. Furnishing land surveys, establishment of boundaries and monuments, line, grade, topographic, easement and right-of-way field surveys and related office plotting of notes, computations, descriptions and drafting.

- E. Furnishing of line and grade surveys for the construction of public improvements.
- F. Computation and certification of the amount of special assessments for public improvements as may be required.
- G. Prepare "Record" drawings in digital or hard copy format deemed acceptable by the CITY that reflect actual construction and make documents available upon the request of the CITY.

V. COMPENSATION

- A. Compensation for services provided by the ENGINEER shall be paid on an hourly basis, except for plan reviews, which shall be lump sum. Exhibit "B" provides an hourly rate schedule for most personnel classifications and is considered a part of this Agreement.
- B. Payments for the aforesaid professional services are to be paid monthly by the CITY upon receipt of a detailed statement of time and expenses from the ENGINEER.
- C. Compensation for services rendered under Article II shall not exceed \$50,000 annually without separate approval by the City Council.

VI. PERFORMANCE BY CITY

- A. This proposal is based upon the understanding that the CITY, without expense to the ENGINEER, will:
 - 1. Make available to ENGINEER all information, reports and other data in its files that are pertinent to the work herein proposed.
 - 2. Provide all test borings or other soils investigations which are required for the proper design of the improvements, unless otherwise agreed upon.
 - 3. Furnish testing laboratory services for inspection and testing materials and/or equipment as may be necessary to assure compliance with contract specifications, unless otherwise agreed upon.
 - 4. Furnish all legal and/or land appraisal services which may be required.

VII. TERMINATION

In the event the CITY or the ENGINEER desires to terminate the Agreement, it will be effective thirty (30) days after notification by the party desiring to terminate. All other services shall cease at the end of thirty (30) days. The ENGINEER shall return to the CITY all maps, drawings and other CITY records.

VIII. TERM

The term of this Agreement shall begin on the date of this Agreement as set forth in Article I, above, and shall terminate on December 31, 2017, unless otherwise extended in writing upon mutual agreement of both Parties.

IX. INSURANCE**A. COVERAGE AND LIMITS OF LIABILITY:**

CT shall provide coverage with limits of liability not less than those stated below:

1. Commercial General Liability – Occurrence Form

Policy shall include bodily injury, property damage, personal injury and broad form contractual liability coverage.

General Aggregate	\$2,000,000
Products – Completed Operations Aggregate	\$1,000,000
Personal and Advertising Injury	\$1,000,000
Blanket Contractual Liability – Written and Oral	\$1,000,000
Fire Legal Liability	\$50,000
Each Occurrence	\$1,000,000

- a. The policy shall be endorsed to include the following additional insured language: "The City of Reynoldsburg, its departments, agencies, boards, commissions, officials, agents, and employees shall be named as additional insureds with respect to liability arising out of the activities performed by or on behalf of the Contractor".
- b. Policy shall contain a waiver of subrogation against the City of Reynoldsburg, its departments, agencies, boards, commissions, officials, agents, and employees for losses arising from work performed by or on behalf of CT.

2. Automobile Liability

Bodily Injury and Property Damage for any owned, hired, and/or non-owned vehicles used in the performance of this Contract:

Combined Single Limit (CSL)	\$1,000,000
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The policy shall be endorsed to include the following additional insured language: "The City of Reynoldsburg, its departments, agencies, boards, commissions, officials, agents, and employees shall be named as additional insureds with respect to liability arising out of the activities performed by or on behalf of the involving automobiles owned, leased, hired or borrowed by the Contractor".

3. **Worker's Compensation and Employers' Liability**

CT shall at all times during the term of this contract subscribe to and comply with the Worker's Compensation Laws of the State of Ohio, shall pay such premiums as may be required thereunder, and shall save the City harmless from any and all liability arising from or under said Act. It shall furnish at the time of delivery of this contract and at such other times as may be requests, a copy of the official certificate of receipt showing the payment hereinbefore referred.

B. **ADDITIONAL INSURANCE REQUIREMENTS:**

The policies shall include, or be endorsed to include, the following provisions:

1. The City of Reynoldsburg, its departments, agencies, boards, commissions, officials, agents, and employees wherever additional insured status is required such additional insured shall be covered to the full limits of liability purchased by CT, even if those limits of liability are in excess of those required by this Contract.
2. CT's insurance coverage shall be primary insurance with respect to all other available sources.
3. Coverage provided by the CT shall not be limited to the liability assumed under the indemnification provisions of this Contract.

C. **NOTICE OF CANCELLATION:**

Each insurance policy required by the insurance provisions of this Contract shall provide the required coverage and shall not be suspended, voided, canceled, or reduced in coverage or in limits except after thirty (30) days prior written notice has been given to the City of Reynoldsburg. Such notice shall be sent directly to Nathan Burd, Director of Public Service, City of Reynoldsburg, 7232 E. Main St., Reynoldsburg, OH 43068 and shall be sent by certified mail, return receipt requested.

D. **ACCEPTABILITY OF INSURERS:**

Insurance is to be placed with duly licensed or approved non-admitted insurers in the City of Reynoldsburg with an "A.M. Best" rating of not less than A-VII. The City of Reynoldsburg in no way warrants that the above-required minimum insurer rating is sufficient to protect CT from potential insurer insolvency.

E. **VERIFICATION OF COVERAGE:**

CT shall furnish the City of Reynoldsburg with certificates of insurance (ACORD form or equivalent approved by the City of Reynoldsburg) as required by this Contract. The certificates for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf.

All certificates and endorsements are to be received and approved by the City of Reynoldsburg before work commences. Each insurance policy required by this Contract must be in effect at or prior to commencement of work under this Contract and remain in effect for the duration of the project. Failure to maintain the insurance policies as required by this Contract, or to provide evidence of renewal, is a material breach of contract.

All certificates required by this Contract shall be sent directly to Nathan Burd, Director of Public Service, City of Reynoldsburg, 7232 East Main St., Reynoldsburg, OH 43068. The City of Reynoldsburg project/contract number and project description shall be noted on the certificate of insurance. The City of Reynoldsburg reserves the right to require complete, certified copies of all insurance policies required by this Contract at any time.

F. SUBCONTRACTORS:

CTs' certificate(s) shall include all subcontractors as insureds under its policies or CT shall furnish to the City of Reynoldsburg separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to the minimum requirements identified above.

G. APPROVAL:

Any modification or variation from the insurance requirements in this Contract shall be subject to approval by the City, whose decision shall be final.

H. EXCEPTIONS:

In the event CT or sub-contractor(s) is/are a public entity and is/are self insured, then the Insurance Requirements shall not apply. Such public entity shall provide a Certificate of Self-insurance.

X. INDEMNIFICATION:

CT shall indemnify, defend, save and hold harmless the City of Reynoldsburg, its departments, agencies, boards, commissions, officials, agents, and employees (hereinafter referred to as "Indemnatee") from and against any and all claims, actions, liabilities, damages, losses, or expenses (including court costs, attorneys' fees, and costs of claim processing, investigation and litigation) (hereinafter referred to as "Claims") for bodily injury or personal injury (including death), or loss or damage to tangible or intangible property proximately caused, or alleged to be caused solely by the negligent acts or omissions or intentional misconduct of CT or any of its owners, officers, directors, agents, employees or subcontractors. This indemnity includes any claim or amount arising out of or recovered against the City of Reynoldsburg under the Workers' Compensation Law, Public Records Act, or proximately caused by CT's violation of applicable federal, state or local law, statute, ordinance, rule, regulation or court decree. It is the specific intention of the parties that the Indemnatee shall, in all instances, except for Claims arising from the sole or partially negligent acts or intentional misconduct or omissions of the Indemnatee, be indemnified by CT from and

against any and all claims that are proximately caused by the negligent acts or omissions or intentional misconduct of CT. Under no circumstance shall CT be liable to indemnitee or any other person firm or entity, for any greater share of damages costs or expense than is directly attributable to its judicially determined percentage of fault. Furthermore, CT does not by this indemnification clause waive or forego its rights of contribution or indemnity against any person firm or entity. It is agreed that CT will be responsible for primary loss investigation, defense and judgment costs only if it has been legally established that CT is liable under this indemnification. In consideration of the award of this contract, CT agrees to waive all rights of subrogation against the City of Reynoldsburg, its officers, officials, agents and employees for damages solely and proximately resulting from its negligent acts or omissions or intentional misconduct in the performance of the work for the City of Reynoldsburg.

XI. OHIO ELECTIONS LAW:

ENGINEER affirms that, as applicable, no party listed in Division (I), (J), (Y), or (Z) of section 3517.13 of the Ohio Revised Code or spouse of such party has made, as an individual, within the two previous calendar years, one or more contributions totaling in excess of \$500.00 to any elected official of the CITY OF REYNOLDSBURG.

XII. CONTROLLING LAW:

This agreement and the rights of the parties hereunder shall be governed by the laws of the State of Ohio, and any action with respect to this engagement shall be filed in the Franklin County, Ohio in a court of competent jurisdiction. The ENGINEER further shall obey or satisfy all lawful rules, regulations and requirements issued or promulgated under said respective laws by any duly authorized City, State or Federal officials.

XIII. TAXES:

The City is a tax exempt entity and shall provide a tax exempt certificate to the ENGINEER. The ENGINEER agrees to withhold all City Income Taxes due or payable under the provisions of Chapter 191 of the Codified Ordinance of the City of Reynoldsburg for wages, salaries, and commissions paid to employees and further agrees that any subcontractors shall be required to agree to withhold any such City Income Taxes due under said Chapter 191 of the Codified Ordinances of the City of Reynoldsburg for services performed under this contract.

XIV. SPECIFIC TO SUBCONTRACTORS:

- A. No assignment of the contract or any portion thereof shall be made without prior written approval of the CITY.
- B. ENGINEER shall be and remain solely responsible to the CITY for the acts ENGINEER performs or faults of and sub-CONTRACTOR and of any sub-CONTRACTOR'S officers, agents or employees.

- C. ENGINEER shall indicate the percentage of contract to be subcontracted in contemplation of contract performance. Following the award of the contract, no additional subcontracting will be allowed without the express prior written consent of the City.

CITY OF REYNOLDSBURG, OHIO

By: _____

Brad McCloud
Mayor

CT CONSULTANTS, INC.

By: _____

J. Wesley Hall, P.E.
Vice President

APPROVED AS TO FORM

James E. Hood, Esq.
City Attorney

Attachment: CT Memo and Agreement (1180 : CT Consultants Contract for 2016 & 2017)

EXHIBIT A**Duties, Responsibilities, and Limitations of Authority of Resident Project Representative**

Section III.B.7 of the Agreement is herein amended and supplemented to include the following agreement of the Parties:

A1.01 Resident Project Representative

- A. Engineer shall furnish a Resident Project Representative ("RPR"), assistants, and other field staff to assist Engineer in observing progress and quality of the Work. The RPR, assistants, and other field staff under this Exhibit A may provide full time representation or may provide representation to a lesser degree.
- B. Through such additional observations of Contractor's work in progress and field checks of materials and equipment by the RPR and assistants, Engineer shall endeavor to provide further protection for Owner against defects and deficiencies in the Work. However, Engineer shall not, during such visits or as a result of such observations of Contractor's work in progress, supervise, direct, or have control over the Contractor's Work nor shall Engineer have authority over or responsibility for the means, methods, techniques, sequences, or procedures selected or used by Contractor, for security or safety at the Site, for safety precautions and programs incident to the Contractor's work in progress, for any failure of Contractor to comply with Laws and Regulations applicable to Contractor's performing and furnishing the Work, or responsibility of construction for Contractor's failure to furnish and perform the Work in accordance with the Contract Documents.
- C. The duties and responsibilities of the RPR are as follows:
 - 1. *General:* RPR is Engineer's agent at the Site, will act as directed by and under the supervision of Engineer, and will confer with Engineer regarding RPR's actions. RPR's dealings in matters pertaining to the Contractor's work in progress shall in general be with Engineer and Contractor, keeping Owner advised as necessary. RPR's dealings with subcontractors shall only be through or with the full knowledge and approval of Contractor. RPR shall generally communicate with City with the knowledge of and under the direction of Engineer.
 - 2. *Schedules:* Review the progress schedule, schedule of Shop Drawing and Sample submittals, and schedule of values prepared by Contractor and consult with Engineer concerning acceptability.
 - 3. *Conferences and Meetings:* Attend meetings with Contractor, such as preconstruction conferences, progress meetings, job conferences and other project-related meetings, and prepare and circulate copies of minutes thereof.
 - 4. *Liaison:*
 - a. Serve as Engineer's liaison with Contractor, working principally through Contractor's superintendent, assist in providing information regarding the intent of the Contract Documents.
 - b. Assist Engineer in serving as the City's liaison with Contractor when Contractor's operations affect Owner's on-Site operations.

- c. Assist in obtaining from City additional details or information, when required for proper execution of the Work.
- 5. *Interpretation of Contract Documents:* Report to Engineer when clarifications and interpretations of the Contract Documents are needed and transmit to Contractor clarifications and interpretations as issued by Engineer.
- 6. *Shop Drawings and Samples:*
 - a. Record date of receipt of Samples and approved Shop Drawings.
 - b. Receive Samples which are furnished at the Site by Contractor, and notify Engineer of availability of Samples for examination.
 - c. Advise Engineer and Contractor of the commencement of any portion of the Work requiring a Shop Drawing or Sample submittal for which RPR believes that the submittal has not been approved by Engineer.
- 7. *Modifications:* Consider and evaluate Contractor's suggestions for modifications in Drawings or Specifications and report such suggestions, together with RPR's recommendations, to Engineer. Transmit to Contractor in writing decisions as issued by Engineer.
- 8. *Review of Work and Rejection of Defective Work:*
 - a. Conduct on-Site observations of Contractor's work in progress to assist Engineer in determining if the Work is in general proceeding in accordance with the Contract Documents.
 - b. Report to Engineer whenever RPR believes that any part of Contractor's work in progress will not produce a completed Project that conforms generally to the Contract Documents or will imperil the integrity of the design concept of the completed Project as a functioning whole as indicated in the Contract Documents, or has been damaged, or does not meet the requirements of any inspection, test or approval required to be made; and advise Engineer of that part of work in progress that RPR believes should be corrected or rejected or should be uncovered for observation, or requires special testing, inspection or approval.
- 9. *Inspections, Tests, and System Startups:*
 - a. Consult with Engineer in advance of scheduled major inspections, tests, and systems startups of important phases of the Work.
 - b. Verify that tests, equipment, and systems start-ups and operating and maintenance training are conducted in the presence of appropriate City personnel, and that Contractor maintains adequate records thereof.
 - c. Observe, record, and report to Engineer appropriate details relative to the test procedures and systems start-ups.

- d. Accompany visiting inspectors representing public or other agencies having jurisdiction over the Project, record the results of these inspections, and report to Engineer.

10. *Records:*

- a. Maintain at the Site orderly files for correspondence, reports of job conferences, reproductions of original Contract Documents including all Change Orders, Field Orders, Work Change Directives, Addenda, additional Drawings issued subsequent to the execution of the Contract, Engineer's clarifications and interpretations of the Contract Documents, progress reports, Shop Drawing and Sample submittals received from and delivered to Contractor, and other Project-related documents.
- b. Prepare a daily report or keep a diary or log book, recording Contractor's hours on the Site, weather conditions, data relative to questions of Change Orders, Field Orders, Work Change Directives, or changed conditions, Site visitors, daily activities, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Engineer.
- c. Record names, addresses, fax numbers, e-mail addresses, web site locations, and telephone numbers of all Contractors, subcontractors, and major suppliers of materials and equipment.
- d. Maintain records for use in preparing Project documentation.
- e. Upon completion of the Work, furnish original set of all RPR Project documentation to Engineer.

11. *Reports:*

- a. Furnish to Engineer periodic reports as required of progress of the Work and of Contractor's compliance with the progress schedule and schedule of Shop Drawing and Sample submittals.
- b. Draft and recommend to the Engineer proposed Change Orders, Work Change Directives, and Field Orders. Obtain backup material from Contractor.
- c. Furnish to Engineer and Owner copies of all inspection, test, and system start-up reports.
- d. Immediately notify Engineer of the occurrence of any Site accidents, emergencies, acts of God endangering the Work, damage to property by fire or other causes, or the discovery of any Constituent of Concern.

12. *Payment Requests:* Review Applications for Payment with Contractor for compliance with the established procedure for their submission and forward with recommendations to Engineer, noting particularly the relationship of the payment requested to the schedule of values, Work completed, and materials and equipment delivered at the Site but not incorporated in the Work.

13. *Certificates, Operation and Maintenance Manuals:* During the course of the Work, verify that materials and equipment certificates, operation and maintenance manuals and other data required by the Specifications to be assembled and furnished by Contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have these documents delivered to Engineer for review and forwarding to Owner prior to payment for that part of the Work.
14. *Completion:*
 - a. Participate in a Substantial Completion inspection, assist in the determination of Substantial Completion and the preparation of lists of items to be completed or corrected.
 - b. Participate in a final inspection in the company of Engineer, City, and Contractor and prepare a final list of items to be completed and deficiencies to be remedied.
 - c. Observe whether all items on the final list have been completed or corrected and make recommendations to Engineer concerning acceptance and issuance of the Notice of Acceptability of the Work.

D. Resident Project Representative shall not:

1. Authorize any deviation from the Contract Documents or substitution of materials or equipment (including "or-equal" items).
2. Exceed limitations of Engineer's authority as set forth in the Agreement or the Contract Documents.
3. Undertake any of the responsibilities of Contractor, subcontractors, suppliers, or Contractor's superintendent.
4. Advise on, issue directions relative to, or assume control over any aspect of the means, methods, techniques, sequences or procedures of Contractor's work unless such advice or directions are specifically required by the Contract Documents.
5. Advise on, issue directions regarding, or assume control over safety practices, precautions, and programs in connection with the activities or operations of Owner or Contractor.
6. Participate in specialized field or laboratory tests or inspections conducted off-site by others except as specifically authorized by Engineer.
7. Accept Shop Drawing or Sample submittals from anyone other than Contractor.
8. Authorize City to occupy the Project in whole or in part.

EXHIBIT B

City of Reynoldsburg
Hourly Billing Rate Schedule
Contract Term 1/1/16 through 12/31/17

A schedule of hourly billing rates by personnel classification is provided as reference. The complexity of a task and/or project may or may not require special expertise; however, our schedule includes those employees with specialized skills available to assist with projects and tasks requested by the City of Reynoldsburg. CT Consultants offers these skills in-house over a wide range of staff so it is not possible to provide a single hourly rate for each classification that is appropriate and representative of all within the specific classification.

Employee Classification	Ranges of Hourly Rates ⁽¹⁾		
	2016	2017	2018 ⁽²⁾
Engineer 1	\$69 - \$75	\$71 - \$77	\$73 - \$79
Engineer 2	\$74 - \$90	\$76 - \$93	\$79 - \$96
Engineer 3	\$85 - \$101	\$87 - \$104	\$90 - \$107
Engineer 4	\$95 - \$133	\$98 - \$137	\$101 - \$141
Engineer 5	\$127 - \$186	\$131 - \$192	\$135 - \$197
Engineer Co-op	\$37 - \$43	\$38 - \$44	\$40 - \$45
Designer	\$85 - \$117	\$87 - \$120	\$90 - \$124
Professional Surveyor/Coordinator	\$106 - \$117	\$109 - \$120	\$112 - \$124
Surveying Assistant	\$69 - \$85	\$71 - \$88	\$73 - \$90
1-Man Survey Crew	\$80 - \$106	\$82 - \$109	\$84 - \$113
2-Man Survey Crew	\$132 - \$165	\$136 - \$169	\$140 - \$175
CAD Technician	\$69 - \$82	\$71 - \$84	\$73 - \$87
GIS Specialist	\$74 - \$85	\$76 - \$88	\$79 - \$90
Landscape Architect	\$90 - \$101	\$93 - \$104	\$96 - \$107
Chief Architect/CBO/Plans Examiner	\$170	\$174	\$180
Architect 3/Plans Examiner	\$90 - \$101	\$93 - \$104	\$96 - \$107
Architect 2	\$74 - \$90	\$76 - \$93	\$79 - \$96
Construction Project Manager	\$85 - \$117	\$87 - \$120	\$90 - \$124
Construction Representative 1	\$55 - \$69	\$57 - \$71	\$59 - \$73
Construction Representative 2	\$69 - \$85	\$71 - \$88	\$73 - \$90
Construction Representative 3	\$85 - \$106	\$87 - \$109	\$90 - \$113
Contract Document Coordinator	\$69 - \$85	\$71 - \$88	\$73 - \$90
Public Finance Analyst	\$90 - \$101	\$93 - \$104	\$96 - \$107
Officer	\$143	\$147	\$152

- (1): The classifications include a variety of disciplines including structural, highway, bridge, traffic, electrical, and mechanical disciplines. Therefore, a range must be provided. Billing rates include direct labor rates, overhead, and profit. The City will be invoiced based on the actual hourly rate of the individuals assigned to the various tasks. Reimbursable expenses (milage, reproduction, etc.) will be billed separately.
- (2): 2018 rates are provided to cover any assignment(s) in progress at the end of 2017 that may extend into 2018 for completion.

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

DATE: October 19, 2015**TO: Finance Committee****RE: ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT
FROM THE CITY'S FIXED ASSET LIST. (Second Reading 10/12/2015).**

The Reynoldsburg Division of Police request for Council to approve the removal of Item FA 1811 Speed Trailer from the fixed asset list. This item is broken and cannot be repaired.