

# RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. 08-2015

Passed [Signature], 20 15

Nov 2, 2015

## Ordinance to Pass Rules & Regulation

Whereas the legislative authority deems it necessary to set Rules and Regulations for the Ed Wolfe Memorial Park, Set Rental Fees and Rental Agreements.

Whereas the legislative authority would like to pass regulations Attached Hereto,

Now therefore let it be ordained by **VILLAGE OF AMANDA, OHIO:**

**That** the village Legislative Authority does hereby pass the Rules & Regulations and Fee Schedule attached hereto for the use of the park. **That** this ordinance shall take effect upon the earliest date allowed by law.

[Signature]

Mayor Mark A. Moore

Vote 4 yes 0 no

Attest:

[Signature]

Carrie Ayers Fiscal Officer

The three reading requirement was waived/not waived:

Yeas 4 nays 0

The undersigned, Fiscal Officer of the Legislative Authority, does hereby certify that the foregoing legislation was posted in not less than five (5) public places, as determined by the legislative authority, for a period of not less than fifteen (15) days prior to the effective date thereof.

[Signature]

Fiscal Officer

4-14-15 - 1st reading  
4-15-15 2nd reading



### Village of Amanda's Park Rules

6010 Amanda Southern Rd  
P.O. Box 250, Amanda, Ohio 43102  
(740)-969-4771

The Village of Amanda's park is located at 6010 Amanda Southern Rd. This is the site of our water wells. Portions of our water well/water plant site are used to provide a park facility for the Amanda area. As part of our recreational system the village also has a Bike Path that runs through our town. It is our goal to provide parks and recreational facilities that can be used and enjoyed by everyone in the community.

#### Park Rules:

1. Damaging or removing park property, natural features, and wildlife is prohibited.
2. Fenced in water plant is restricted area no person or property within fenced in area. No parking in front of gates of facility.
3. No littering or dumping, grounds and buildings are to be checked for trash or damage after each event.
4. Possession or discharging of firearms or other dangerous weapons is prohibited.
5. Loud or disruptive behavior is prohibited.
6. Park Closed at Dusk
7. Advertising and commercial enterprises require permission from Mayor's office.
8. No camping without written permission from Mayor's office.
9. No fires except in designated areas.
10. Hunting and trapping is prohibited
11. The only pets allowed in parks are domestic dogs and cats which must be controlled at all times and secured to a leash no longer than 6 feet. Pet owners must clean up after their pets and carry a device for this purpose.
12. Motorized vehicles permitted in designated areas only.
13. Alcoholic beverages are prohibited.
14. Village is not responsible for accidents or injuries. Be advised that children are at play so drive slowly within the park.
15. No person shall possess, ignite or detonate any fireworks or explosive device in any park without a permit from the Mayor's office.
16. All Sports Associations that use the park shall provide us with proof of insurance.
17. All Sports Associations are to maintain all diamonds and or ball fields at their own expense.
18. All Sports Associations will supply their own equipment and supplies needed.
19. Any vehicle left overnight will be towed at owner's expense.
20. Violations of any park rules may lead to ejection from the park or prosecution under the laws of the Village of Amanda

#### Food Booth/Shelter House Rules:

The food booth and shelter house are community buildings that can be utilized by anyone in the community who reserves and fills out a rental agreement.

1. Abide by all park rules in addition to guidelines set up for use of buildings.
2. You cannot tape, staple, tack, or nail anything to the shelters.
3. Shelter House/ Food Booth available for rent between hours of 10am-4:00pm and 4:30pm to Dusk
4. All trash shall be removed from facility/grounds and put in provided dumpster. All food areas cleaned daily.
5. No unauthorized food storage/cooking equipment. Must follow Fairfield County Board of Health Regulations since you will be working under our license.
6. To reserve and check availability contact Jay Hunter (740) 969-2016, however all rental agreements and fees are to be provided to the village office at 116 E. Main St. Box 250, Amanda Ohio 43102 (740) 969-4771 prior to finalizing reservations.

#### Rental Fees:

Fees will cover cost of utilities, maintenance, and supplies for buildings, restrooms, and parks.

After inspection of facility: any damages or cost of cleanup will come out of refundable security deposit.

- Shelter House- \$40 with \$20 refundable after inspection of park facility.
- Food Booth- \$125.00 with \$50 refundable after inspection of facility.
- Use of Park Fees for sports \$500.00 per association, plus Health Department License Fees. (no additional Food Booth charge)
- Amanda Clearcreek Schools use of park fee per association- \$500.00 or supply sand and gravel in exchange of park fees. (no additional Food Booth charge)
- Tournament Charge- \$500 use of park fee with additional \$200 refundable security deposit for a total of \$700. Tournament can opt not to pay \$500.00 of the cost up front, and instead charge a \$2.00 parking fee per car ( you supply volunteers to park and collect money) . All proceeds from the parking going to the park (Min of \$500). During tournament use of food booth will be ran by village approved association w/ no additional food booth charges





**Village of Amanda's Park Rental Agreement**

Park- 6010 Amanda Southern Rd.  
Box 250 Amanda, Ohio 43102  
(740) 969-4771 or Fax (740) 969-8105  
Email: [VillageofAmanda@hotmail.com](mailto:VillageofAmanda@hotmail.com)  
Website: [villageofamanda.com](http://villageofamanda.com)

Please Check	Facility	Date/Time Sun-Sat 10am-Dusk	Rental Fee- Non-refundable	Security Deposit- Refundable	Total of
	Shelter House		\$20.00	\$20.00 (refundable)	=\$40.00
	Food Booth		\$75.00	\$50.00 (refundable)	=\$125.00
	Sports Association Use of Park	Seasonal	\$500.00 (per association)	None	=\$500.00
	Sports Tournaments		\$500.00 Check rules for options	\$200.00 (refundable)	=\$700.00
	Amanda Clearcreek Schools Use of Park		\$500.00 Or supply sand & gravel in lieu of charge (per association)	None	=\$500.00

Cancellations made at least 14 days prior to rental day are eligible for full refund. Cancellations made 13-7 days prior are eligible for 50% rental refund. Cancellations made less than 7 days prior to rental date are not eligible for a refund. All refunds will be mailed within 3-4 weeks of your event

Date of Use: \_\_\_\_\_ Time: \_\_\_\_\_ to \_\_\_\_\_ Estimated Attendance \_\_\_\_\_

Contact Person (must be 18 or over): \_\_\_\_\_

Association \_\_\_\_\_

Phone: \_\_\_\_\_ Alt Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Mailing Address for Deposit Refund: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Description of event; \_\_\_\_\_

**Please provide us with certificate of liability when sending in deposits.**

Security Deposit Required	\$
Rental Fee Required	\$
Additional Fees Required	\$
<b>Total Amount Due</b>	<b>\$</b>

All Security Deposits will back within 1-3 weeks after event. All rules and regulations are attached. Failure to abide will result in forfeiture of deposits and/or charges for damages exceeding deposit amounts as well as possible prosecution.

Availability dates/times can be acquired from Jay Hunter (740) 969-2016; however no events date will be finalized without providing the Village of Amanda with deposit, rental fees, certificate of liability, and signed rental agreement.

In signing this agreement you agree to all terms and conditions of said agreement and have been provided and read all rules and regulations and agree to their terms.

Signature (18 and older required): \_\_\_\_\_ Date: \_\_\_\_\_

Office Use Only		
Employee Signature: _____	Date: _____	Receipt: _____
Payment: Cash _____ Check _____ Check # _____		
<input type="checkbox"/> Certificate of Insurance Received		



10107 Brecksville Road • Brecksville, Ohio 44141-3275  
TDD (440) 526-5332 1-800-860-RITA (440) 526-0900  
Fax: (440) 526-8013

September 11, 2015

MAYOR MARK MOORE  
VILLAGE OF AMANDA  
116 E MAIN STREET  
PO BOX 250  
AMANDA, OH 43102

Dear Mayor Moore:

Enclosed please find a duly executed copy of the "Agreement for Participation in a Regional Council of Governments" for your files.

If there are any questions please contact me at (866) 252-0913 ext.3553 or via email at [lgischel@ritaohio.com](mailto:lgischel@ritaohio.com).

Sincerely,

Lori Gischel  
Manager of Member Services

Enclosure



Village Copy

please send back

**AGREEMENT FOR PARTICIPATION IN  
A REGIONAL COUNCIL OF GOVERNMENTS**

This Agreement is made and entered into by and between certain municipal corporations in Cuyahoga County, Ohio, and other Ohio counties, who have become parties to this Agreement by causing either this Agreement or an identical copy of it to be signed by an officer duly authorized by the legislative authority of such municipal corporation.

**WITNESSETH**

The parties to this Agreement, wishing to participate in a Regional Council of Governments pursuant to Chapter 167 of the Ohio Revised Code, consisting of the municipal corporations who are parties to this Agreement, agree as follows:

**I. NAME**

The name of the Regional Council is "Regional Council of Governments."

**II. PURPOSE**

The purpose of the Council established is to foster cooperation between municipalities through sharing of facilities for their common benefit. This includes the establishment of a central collection facility for the purpose of administering the income tax laws of the various municipal corporations who are parties hereto and for the purpose of collecting income taxes on behalf of each such municipal corporation, doing all things allowed by law to accomplish such purpose.

**III. ADMINISTRATIVE AUTHORITY**

The Council is established and administered in the following manner:

A. Each municipal corporation which is a party to this Agreement has one (1) representative to a Council of Governments, who shall be appointed by the Chief Executive with the approval of City Council. Each municipal corporation shall similarly designate an alternate who may act in place of the representative in his absence.

B. Each member of the Council shall be entitled to one (1) vote on each item under consideration. Voting shall be done by members or alternates personally present and no proxy or absentee voting shall be allowed.

C. The Council shall elect a President, Secretary and Treasurer and such other officers as the Council may desire. All officers shall hold office for a term of one (1) year or until a successor is elected and qualified. Officers shall serve without compensation. The Council shall have the authority to adopt its own rules and by-laws to govern its proceedings.

**IV. MUNICIPAL TAX COLLECTION AGENCY**

The Council has established a "Municipal Tax Collection Agency" for the collection of municipal income tax revenues on behalf of the member municipalities.

A. The Agency hereby established shall be administered by a Board of Trustees composed of nine (9) persons, at least six (6) of whom shall be officers or employees of participating municipalities. Effective July 1, 1973, these nine (9) persons shall be divided into three groups of three persons each who shall serve overlapping terms. Three members shall be elected for a term of one (1) year, three members elected for a term of two (2) years, and three members elected for a term of three (3) years, beginning July 1, 1973. Thereafter as the terms of each group expire, three Trustees shall be elected for succeeding terms of three (3) years each. A majority of the Trustees shall constitute a quorum and affirmative action may be taken only by a majority of all the members elected to the Board of Trustees. The Trustees shall select annually one of its members to serve as Chairman, one to serve as Vice-Chairman, one to serve as Secretary, and one to serve as Treasurer. Trustees shall serve without compensation.

The Board shall establish its own by-laws which shall include the following:

1. Provision for regular and special meetings.
2. Provision for minutes of all Board meetings to be mailed to all Council representatives and to the Advisory Committee.

B. The members of the Board of Trustees shall be elected in the following manner. Each Municipal member of the Council of Governments may nominate an individual to serve on the Board. Such individual need not necessarily be a representative to the Council or an employee of the municipality which nominates him. The nominees will then be voted on by the Council with each representative having one vote for each vacancy on the Board. The number of nominees receiving the highest votes corresponding to the number of vacancies on the Board shall be deemed to have been elected to the Board by the Council, provided, however, that they receive at least thirty percent (30%) of the votes of those present and voting and subject to the provisions of Paragraph A herein above. If any one or more of the members so-elected does not receive thirty percent (30%), this election shall be void and a run-off election shall be held.

C. Any Trustee may be removed from office by the affirmative vote of two-thirds (2/3) of all the members of the Council at any regular or special meeting. In the event of the removal or resignation of any Trustee from office, the Council shall proceed immediately to elect his successor for the balance of his term.



D. The Board of Trustees shall be authorized to administer and enforce the income tax laws of each of the participating municipal corporations, party to this agreement, as its agent as set forth in the various ordinances. Each municipal corporation, however, retains its right to administer and enforce its own income tax laws coincidentally with the Board.

E. Said Board shall employ an Administrator and such assistants as it deems necessary to fulfill these obligations and the Board may delegate such of its duties, responsibilities and authority as it deems advisable to the Administrator. In addition to the duties and responsibilities required by the various Ordinances, the Board of Trustees, through its Administrator, shall be responsible for, but not limited to the following functions as hereinafter defined:

1. Compiling and furnishing taxpayer lists, which shall be revised, corrected, and re-issued annually.
2. Tax Forms shall be designed, provided, distributed and processed.
3. Billing of taxpayers, except accounts which are delinquent for a period of more than one (1) year shall also be forwarded to the participating government, which has jurisdiction of the subject matter for further action. Upon a request from such participating government, any extraordinary costs incurred by it in collecting delinquent accounts may be charged against the distribution of each participating government which benefits from said collection.
4. Examining and auditing income tax returns and records.
5. Notifying taxpayers of payments due and delinquencies.
6. Disbursing income tax collection to the various participants, as hereinafter provided.
7. Assembling a data processing bank of tax information and tax records. In this connection, the Board of Trustees is authorized to acquire the necessary equipment, by lease or purchase, and to engage the necessary personnel to assemble and maintain this data, and to charge the costs thereof in accordance with sound accounting principles and practices. Said costs shall be prorated to the participating governments in the manner hereinafter set forth in the allocation of costs. The Board of Trustees may also prorate to all the participants over a period of years the costs of major expenditures.

## **V. RESPONSIBILITIES OF THE PARTICIPANTS**

A. Each of the participants in the Regional Council agrees to cooperate insofar as it is practicable to do so with the Board of Trustees or its employees in the following matters:

1. The adoption of compatible income tax provisions and rules and regulations for collection.
2. The granting of full faith and credit to the provisions of the other participants' ordinances and the implementation of such provisions where possible.
3. Furnishing of information or assistance which may be necessary to the successful operation of the Municipal Tax Collection Agency, including the requiring of wage withholding by employers within its jurisdiction for employees living within the jurisdiction of some other participating community.
4. The interchange of tax information and records necessary to the allocation of costs of the Agency or enforcement of its rules and regulations.
5. Sponsoring legal action necessary and desirable for the enforcement of the individual tax ordinances, including legal action necessitated due to audit procedures.

## **VI. ALLOCATION OF COSTS**

A. Each participant to this Agreement agrees to share the costs of establishing this Regional Council of Governments and the Municipal Tax Collection Agency by contributing to the Agency that amount of money which bears the same proportion to the cost of such establishment as the 1970 Income Tax Revenues of the participating community bears to the 1970 Income Tax Revenues of all participating communities. At the initial meeting of the Council of municipal representatives, the Council shall determine the estimated cost of such establishment and each participating municipality agrees to forthwith contribute its share. In the event that such estimate is inadequate, each participating community agrees to take further action to supplement its contribution. Any funds not required shall be returned to the participating community or credited against its future costs of collection.

B. Any municipality which subsequently chooses to join the Council of Governments and to participate in the Municipal Tax Collection Agency shall be required to pay its proportionate share of the costs of establishment computed on the same basis used to compute the shares paid by the original members, as determined by the Board of Trustees, into the general operating fund of the Agency.



C After deduction of direct charges made to municipalities which request special information or extraordinary service, the remaining actual costs of tax collection shall be shared by the participants in the Agency according to the following formula:

1. The total cost of the Tax Collection Agency shall be multiplied by a factor consisting of the number of transactions processed for such participants as the same relates to the total number of transactions processed by said Agency.

2. Total cost of the Agency shall be multiplied by a factor consisting of the participant's percentage share of the total receipts collected by the Agency.

3. Add step 1 and step 2.

4. The sum of steps 1 and 2 (step 3) shall be divided by two and the figure so derived shall represent the participant's total cost.

This formula may be exemplified by the following equations:

Step 1.

$$\frac{\text{Total Cost} \times \text{No. of Participant's Transactions}}{\text{Total Number of Transactions}} = \$ \underline{\hspace{2cm}}$$

Step 2.

$$\frac{\text{Total Cost} \times \text{Participant's Total Receipts}}{\text{Total Agency Receipt}} = \$ \underline{\hspace{2cm}}$$

Step 3.

$$\text{Add Step 1 and 2.} = \$ \underline{\hspace{2cm}}$$

Step 4.

$$\text{Divide Step 3 by 2. Participant's Cost} = \$ \underline{\hspace{2cm}}$$

5. The term "Transaction" as used in the above formula includes any activity related to the processing, auditing and handling of forms or communications, the same to be weighted by an experience factor.

## **VII. DISTRIBUTION OF MONEY**

A. The Board of Trustees shall keep all monies collected hereunder in the manner provided by law in a segregated and separate bank account. They shall keep records showing the amount of all income tax monies received by them together with all increments, additions and investment interest thereto. The Board of Trustees shall as far as practicable invest all monies received by them and the interest thereby received shall apply to reduce the total cost of operation of the Agency without regard to any allocation of such interest in participating municipalities.

B. On or before the tenth business day after the end of each month, the Board of Trustees shall settle with the participants for all monies collected by said Board on the participants' behalf, so far as this money can be identified and allocated to the proper participants together with any adjustments thereof. In the event that the monies collected by the Board of Trustees cannot be identified and therefore allocated, said Board shall distribute to the participant said monies with the next immediate monthly payment, after identification and allocation can be made. The Board of Trustees shall retain five percent (5%) of any tax monies to be distributed to the participant to apply toward each participant's respective share of the cost of the operation of the Municipal Tax Collection Agency. The Board of Trustees shall have the authority to amend or adjust the withholding percentage to reflect any changes in the cost of the administration of the Agency as revealed by the annual audit. Disbursements shall be made to all participants at the same time and at the same percentage.

C. At the end of the year, if the cumulative amount withheld from each monthly distribution of any participant shall exceed such participant's share of the annual cost of the operation of the Agency such excess shall be refunded to the respective participant. However, if the cumulative amount held from each distribution for any participant shall be less than such participant's share of the annual cost of the operation of the Agency, such deficiency shall be assessed against the respective participant. The distribution of tax monies to any participant shall be adjusted to reflect any such overpayment or deficiency.

## **VIII. ANNUAL AUDIT**

The Board of Trustees shall cause an annual audit to be made of the operations of the Municipal Tax Collection Agency by an independent Certified Public Accounting firm of their choice for the purposes of verifying the correctness of all accounting procedures employed, all distributions of funds made, allocation of all costs and all reports submitted to the participants. The expenses of such audit shall be part of costs of the administration of the Municipal Tax Collection Agency. Copies of the audit in its entirety shall be furnished to all participants.



## **IX. BOARD OF REVIEW DECISIONS**

A. It shall be the prerogative of the Board of Review of each of the parties hereto to make rulings and to decide appeals from all questions arising in their respective jurisdictions. Copies of all said rulings and opinions shall be filed with the Board of Trustees of the Agency.

B. The parties agree to the extent practicable to consider any prior decision on file with the Board of Trustees on similar questions rendered by the Board of Review of any party. Furthermore, the Board of Trustees shall have the right to request a re-hearing before any Board of Review that renders a decision which they deem incompatible with the operation of the Municipal Tax Collection Agency.

## **X. ADVISORY COMMITTEE**

An Advisory Committee shall be established for the purpose of consulting and advising the Board of Trustees on problems of mutual interest to the participants. Such Advisory Committee shall consist of the respective tax administrators of the participants. Said Committee shall meet at least once a month in the office of the Agency or at any such time as a majority of the members of such Committee shall designate.

## **XI. CANCELLATION OF THE AGREEMENT**

A. Any participant may withdraw from this Agreement for the operation of a Municipal Tax Collection Agency provided, however, that any such withdrawal shall be effective only on December 31st of any given year, and shall be preceded by written notice of withdrawal delivered to the Board of Trustees by registered mail or by personal service not later than July 1, prior to the effective date of such withdrawal. In the event that any participant should repeal its income tax ordinance, the obligations of this Agreement relative to auditing and distribution of funds shall continue in effect until final settlement has been made for all monies collected for the participant, prior to the effective date of such repeal.

B. In the event of the withdrawal for any reason by any participant, such information and records which have been created shall be returned by the Board of Trustees to the respective participant or alternate agency, if so directed, within a reasonable time after settlement has been made. All other rights, titles or interests of the participant to any of the property of the Agency arising out of this Agreement or otherwise, shall be deemed to be forfeited by such withdrawing participant.

C. This Agency may be dissolved by a majority of the parties hereto and in such an event, the Board of Trustees shall liquidate all of the assets of the Agency, pay all outstanding debts and distribute the remaining funds to the participants in the proportion that they share the total cost of the Agency as provided in Article VI.

## **XII. ADDITIONAL MEMBERS OF THE COUNCIL**

In the event any municipality files an application to become a member of this Council of Governments, agreeing to abide by all of the terms and conditions set forth in this Agreement, and such application is approved by members of the Board of Trustees at any regular or special meeting, thereafter, such municipality shall be entitled to representation in the same manner hereinbefore provided for other municipalities.

*(Adopted at the Regional Council of Governments Meeting of June 21, 2006/July 18, 2006 as reported at the Regional Income Tax Agency Board of Trustees Meeting July 20, 2006. Effective immediately).*

## **XIII. ADDITIONAL ACTIVITIES**

In the event that the Regional Council of Governments shall determine at any time to undertake cooperative activities other than the collection of municipal income taxes, no municipal corporation party to this Agreement shall be required to participate in the administration or cost of such activity without its prior consent. This section may be amended only through unanimous consent of the legislative bodies of all member municipal corporations.

## **XIV. AMENDMENTS**

Except as provided in Article XIII above, this Agreement may be amended by majority vote of all members of the Regional Council of Governments at any regular or special meeting, provided copies of such proposed amendments are mailed to all members not less than thirty (30) days prior to such meeting.

## **XV. SEVERABILITY**

In the event any part or portion of this Agreement shall be found to be contrary to law and thereby held to be null and void, all other provisions of the Agreement shall remain in full force and effect, and shall not be otherwise affected by any such ruling, finding or decision.

## **XVI. FACILITIES**

Pursuant to R.C. 167.04, the Regional Council of Governments adopted the following by-law and amendment.

- A. This Regional Council of Governments is authorized, by and through its governing Board, the 9-member Board of Trustees, to purchase, lease, or construct, or otherwise provide



for, facilities to house the operation of the Regional Income Tax Agency as authorized by R.C. 167.05. Any such action requires the affirmative vote of not less than 2/3 of the members elected to the Board.

B. This by-law adopted April 8, 1997 and effective immediately.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed on the date indicated by signing this Agreement or identical copies of same.

Village/City of Amanda

Authorized by Ordinance No. 05-2015

Effective Date of Ordinance June 28, 2015

By Mark A. Moore Mayor  
Name Title

By Cy Fiscal officer  
Name Title

Date June 13, 2015

Effective Date of Collection

September 1, 2015

ACCEPTED  
Kathy U. Mulcahy  
R.C.O.G. President

Date August 26, 2015

RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_

Passed 10-5-15, \_\_\_\_\_ YEAR

VILLAGE OF AMANDA, INCOME TAX

Effective January 1, 2016

Ordinance No. 09-2015

SECTION 1 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, Village of Amanda 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 1 % (one percent). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in Village of Amanda. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 3 of this [Chapter/Ordinance] and other sections as they may apply.

(2) Intentionally left blank.

(C) The tax on income and the withholding tax established by this Ordinance No. \_\_\_\_\_ 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 2 DEFINITIONS.

(A) Any term used in this chapter/ordinance that is not otherwise defined in this chapter/ordinance 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/ordinance that is not otherwise defined in this chapter/ordinance 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/ordinance:

(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;

Exhibit A



RECORD OF ORDINANCES

Ordinance No. ....

Passed ..... YEAR

(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.



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_, \_\_\_\_\_ YEAR

(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 5.

(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 5.

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 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 9, 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 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.



# RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. ....

Passed ....., YEAR .....

(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



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_, \_\_\_\_\_  
YEAR

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) To the extent authorized under a resolution or ordinance adopted by Village of Amanda before January 1, 2016, all or a portion of the income of individuals or a class 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 4 to the extent the qualifying wages are not subject to withholding for Village of Amanda 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 4.

(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 4, 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 4, 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 [Municipality/City/Village] on not more than 20 days in a taxable year.

(ii) The exemption provided in division (C)(12)(q)(ii) 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.



# RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. ....

Passed ....., YEAR .....

(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 4 (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;



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_, \_\_\_\_\_ YEAR

(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/ordinance 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/ordinance 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 sitused to Village of Amanda under Section 3, and further reduced by any pre-2017 net operating loss carryforward available to the person for Village of Amanda.



RECORD OF ORDINANCES

Ordinance No. Passed YEAR

(ii)(a) For an individual who is a resident of Village of Amanda 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 Village of Amanda, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal corporation under Section 3, 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 Village of Amanda.

(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 Village of Amanda. If the terms are capitalized in the ordinance they are referring to Village of Amanda. If not capitalized they refer to a municipal corporation other than Village of Amanda.

(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/ordinance, 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 Village of Amanda, may elect to be treated as a C corporation for Village of Amanda. The election shall be made on the annual return for Village of Amanda. Village of Amanda 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



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_ YEAR \_\_\_\_\_

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 municipal corporation that was adopted by the municipal corporation before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in such municipal corporation 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.



# RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. ....

Passed ....., YEAR .....

(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 and the municipal corporation has not, by resolution or ordinance, exempted the amount from withholding and tax adopted before January 1, 2016. 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 4, 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.



RECORD OF ORDINANCES

Ordinance No. ....

Passed .....  
YEAR .....

(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 3(E).

(39) **"S corporation"** means a person that has made an election under subchapter/ordinance 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 Village of Amanda in accordance with this chapter/ordinance.

(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/ordinance. "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:



RECORD OF ORDINANCES

Ordinance No. ....

Passed ....., YEAR .....

(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 9, 12, 13, 19(B), 20, 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/ordinance 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by [Municipality/City/Village] 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 3 IMPOSITION OF TAX.**

The income tax levied by Village of Amanda at a rate of one percent [1%] is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in Village of Amanda,

**Individuals.**

(A) For residents of Village of Amanda, 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 2 (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.



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_ YEAR \_\_\_\_\_

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 2 (C)(21). Exemptions which may apply are specified in Section 2 (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 Village of Amanda 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 Village of Amanda each year with respect to the nonqualified deferred compensation plan.

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

(2) If, in addition to Village of Amanda, 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 Village of Amanda 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 Village of Amanda for all or part of a taxable year if the individual was domiciled in Village of Amanda on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in Village of Amanda 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



RECORD OF ORDINANCES

Ordinance No. ....

Passed ....., .....

YEAR

that the individual was not domiciled in Village of Amanda for all or part of the taxable year.

(2) For the purpose of determining whether an individual is domiciled in Village of Amanda 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 Village of Amanda. For the purposes of this division, an individual has one "contact period" with Village of Amanda if the individual is away overnight from the individual's abode located outside of Village of Amanda and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in Village of Amanda.

(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 Village of Amanda ,unless the taxpayer is an individual who resides in Village of Amanda 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 Village of Amanda shall be considered as having a taxable situs in Village of Amanda 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 Village of Amanda 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 Village of

RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_, \_\_\_\_\_  
YEAR

Amanda 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 4 (C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in Village of Amanda 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 Village of Amanda ,the taxpayer may request, or the Tax Administrator of Village of Amanda 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 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 12 (A).

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



RECORD OF ORDINANCES

Ordinance No. ....

Passed ....., YEAR .....

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

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

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

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

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

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

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

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

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

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

(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 Village of Amanda's tax only if the property generating the net profit is located in Village of Amanda or if the individual taxpayer that receives the net profit is a resident of Village of Amanda. Village of Amanda shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(6)(a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to Village of Amanda, 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 Village of Amanda 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 Village of Amanda shall report the individual's net profit from all real estate activity on the individual's annual tax return for Village of Amanda. The individual may claim a credit for taxes the individual paid on



RECORD OF ORDINANCES

Ordinance No. ....

Passed ....., YEAR .....

such net profit to another municipal corporation to the extent that such a credit is allowed under Village of Amanda'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) Intentionally left blank.

SECTION 4 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in Village of Amanda shall withhold an income tax from the qualifying wages earned and/or received by each employee in Village of Amanda. Except for qualifying wages for which withholding is not required under Section 3 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in sections one and three of this ordinance, of one percent (1%). 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 Village of Amanda 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 Village of Amanda 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 Village of Amanda 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) Intentionally left blank.

(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 Village of Amanda. 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



# RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. ....

Passed ..... YEAR .....

Administrator and Village of Amanda as the return required of an non-resident employee whose sole income subject to the tax under this chapter/ordinance 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 Village of Amanda 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/ordinance 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 Village of Amanda 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 Village of Amanda 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 Village of Amanda 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 Village of Amanda 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 Village of Amanda 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



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_, \_\_\_\_\_ YEAR

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/ordinance, 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.



# RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. ....

Passed ..... YEAR .....

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

(ii) The employee performed services at one or more presumed worksite locations in Village of Amanda. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in Village of Amanda 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 Village of Amanda and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 4.

(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 Village of Amanda only if the employee spent more time performing services for or on behalf of the employer in Village of Amanda 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



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_ YEAR \_\_\_\_\_

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 Village of Amanda exceeds the 20-day threshold, the employer shall withhold and remit tax to Village of Amanda for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in Village of Amanda.

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

(5) If an employer's fixed location is Village of Amanda and the employer qualifies as a small employer as defined in Section 2, 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 Village of Amanda , regardless of the number of days which the employee worked outside the corporate boundaries of Village of Amanda.

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 the Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 4.

SECTION 5 ANNUAL RETURN; FILING.

(A) An annual Village of Amanda 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 5 of this Chapter/ordinance 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 Village of Amanda.

(2) Retirees having no Municipal Taxable Income for Village of Amanda 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 Village of Amanda , at which time the retiree shall be required to comply with all applicable provisions of this ordinance/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 Village of Amanda, 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.



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_, \_\_\_\_\_

YEAR

(E) Village of Amanda 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 Village of Amanda 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) Except as otherwise provided in this chapter/ordinance, each 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 Village of Amanda. 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 Village of Amanda's income tax return. The extended due date of Village of Amanda'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 Village of Amanda'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 Village of Amanda



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_, \_\_\_\_\_  
YEAR

income tax return. If the request is received by the Tax Administrator on or before the date the Village of Amanda 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 Village of Amanda's income tax return. The extended due date of Village of Amanda'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 Village of Amanda, 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, Village of Amanda 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 Village of Amanda for a taxable year pursuant to division (H)(1) of this section shall file with Village of Amanda 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 4 or provisions for semi-monthly withholding.

(J) Taxes withheld for the Village of Amanda by an employer, the agent of an employer, or other payer as described in Section 4 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by Village of Amanda, unless the amounts withheld were not remitted to Village of Amanda 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 Village of Amanda 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 Village of Amanda, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by Village of Amanda 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/ordinance and of Village of Amanda'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 Village of Amanda's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax



# RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. ....

Passed .....  
YEAR

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 Village of Amanda for both an extension of time for filing of the return and an extension of time for payment of taxes required by Village of Amanda 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 Village of Amanda 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 Village of Amanda in accordance with this chapter/ordinance. 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



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_, \_\_\_\_\_ YEAR

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 Village of Amanda'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 Village of Amanda income tax return for that taxable year if the Tax Administrator determines,



RECORD OF ORDINANCES

Ordinance No. ....

Passed ..... YEAR

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 Village of Amanda. A taxpayer that is required to file a consolidated Village of Amanda income tax return for a taxable year shall file a consolidated Village of Amanda 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 Village of Amanda 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 2, 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 Village of Amanda income tax return shall make any adjustment otherwise required under Section (2)(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 Village of Amanda 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 5, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to Village of Amanda. 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 5, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to Village of Amanda. 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 5, exclude the property, payroll, and gross



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_, \_\_\_\_\_  
YEAR

receipts of the pass-through entity in the computation of the affiliated group's net profit  
situated to Village of Amanda;

(b) The pass-through entity shall be subject to Village of Amanda income  
taxation as a separate taxpayer in accordance with this chapter/ordinance 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 Village of Amanda income tax return shall make  
the computations required under divisions (R) through (Y) of Section 5 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 Village of Amanda income tax return is jointly  
and severally liable for any tax, interest, penalties, fines, charges, or other amounts  
imposed by Village of Amanda in accordance with this chapter/ordinance 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 Village of Amanda before January 1, 2016, to file a consolidated or combined tax  
return with Village of Amanda 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 6 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.**

(A) No credit is provided to residents for tax paid to other municipalities.

**SECTION 7 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 Village of Amanda's income tax for the current taxable  
year.

(2) "Tax liability" means the total taxes due to Village of Amanda 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 Village of Amanda from qualifying wages shall be  
considered as paid to the Village of Amanda 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.



# RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. ....

Passed ....., YEAR .....

(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 5 or on or before the fifteenth (15<sup>th</sup>) 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 (15<sup>th</sup>) 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 Village of Amanda, 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 (15<sup>th</sup>) 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 (15<sup>th</sup>) 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 (15<sup>th</sup>) 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 (15<sup>th</sup>) 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 (15<sup>th</sup>) 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 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;



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_, \_\_\_\_\_ YEAR

(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 Village of Amanda under Section 5 for that year.

(3) The taxpayer is an individual who resides in Village of Amanda 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 8    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/ordinance. 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 9    REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 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 Village of Amanda:

- (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/ordinance, 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.



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_, \_\_\_\_\_

YEAR

(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 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 18 (A)(4).

SECTION 10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with Village of Amanda, but should have been deposited with another municipality, is allowable by Village of Amanda 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 Village of Amanda is subject to recovery by Village of Amanda. If Village of Amanda'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, Village of Amanda shall allow a nonrefundable credit against the tax or withholding Village of Amanda 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 Village of Amanda's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using Village of Amanda's tax rate. However, if Village of Amanda'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 Village of Amanda, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this section permits any credit carryforward.

SECTION 11 AMENDED RETURNS.



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_, \_\_\_\_\_  
YEAR

(A)(1) If a taxpayer's tax liability shown on the annual tax return for Village of Amanda 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 Village of Amanda. 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 in accordance with the dollars, no refund need be paid by Village of Amanda. 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 Village of Amanda's tax liability, that taxpayer shall make and file an amended Village of Amanda return showing income subject to Village of Amanda income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional Village of Amanda 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 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



RECORD OF ORDINANCES

Ordinance No. ....

Passed .....  
YEAR

(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 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 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 Village of Amanda] 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 Village of Amanda 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 13 AUDITS.



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_ YEAR \_\_\_\_\_

(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 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,



RECORD OF ORDINANCES

Ordinance No. ....

Passed ..... YEAR

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 Village of Amanda 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 Village of Amanda 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.



RECORD OF ORDINANCES

Ordinance No. ....

Passed .....  
YEAR

(G) Additional regulations as detailed in the Rules and Regulations shall apply.

SECTION 15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, "claim" means a claim for an amount payable to Village of Amanda that arises pursuant to Village of Amanda's income tax imposed in accordance with this chapter/ordinance.

(B) Nothing in this chapter/ordinance prohibits a Tax Administrator from doing either of the following if such action is in the best interests of Village of Amanda:

- (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 16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter/ordinance 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 Village of Amanda as authorized by this chapter/ordinance. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this chapter/ordinance 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 Village of Amanda from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

SECTION 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 Village of Amanda 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 Village of Amanda or the Tax Administrator.

SECTION 18 INTEREST AND PENALTIES.

(A) As used in this section:



# RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. ....

Passed ....., YEAR .....

(1) "Applicable law" means this chapter/ordinance, the resolutions, ordinances, codes, directives, instructions, and rules adopted by Village of Amanda provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of Village of Amanda.

(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 Village of Amanda 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 Village of Amanda 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 Village of Amanda 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 Village of Amanda 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-Village of Amanda 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.



# RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. ....

Passed ..... YEAR .....

(2)(a) With respect to unpaid income tax and unpaid estimated income tax, Village of Amanda may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(b) With respect to any unpaid withholding tax, Village of Amanda 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, Village of Amanda 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 Village of Amanda to refund or credit any penalty, amount of interest, charges, or additional fees that Village of Amanda has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of Village of Amanda 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 31<sup>st</sup> day of October of each year Village of Amanda shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

(G) Village of Amanda may impose on the taxpayer, employer, any agent of the employer, or any other payer Village of Amanda's post-judgment collection costs and fees, including attorney's fees.

## SECTION 19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

### Authority.

(A) Nothing in this chapter/ordinance 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 query 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 Village of Amanda'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/ordinance;



# RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. ....

Passed .....  
YEAR

(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 3;

(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 4.

## **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/ordinance 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/ordinance. 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/ordinance 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 Village of Amanda 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.



RECORD OF ORDINANCES

Ordinance No. ....

Passed .....  
YEAR .....

(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/ordinance 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/ordinance prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 18, in addition to any applicable penalty described in Section 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 19 within 30 days after filing the next tax document requiring such identifying information, nothing in this chapter/ordinance prohibits the Tax Administrator from imposing a penalty pursuant to Section 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 99 for a violation of Section 17 and any other penalties that may be imposed by the Tax Administrator by law.

**SECTION 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 21 BOARD OF TAX REVIEW.**



RECORD OF ORDINANCES

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_, \_\_\_\_\_  
YEAR

(A)(1) The Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of Village of Amanda, but such appointees may not be employees, elected officials, or contractors with Village of Amanda at any time during their term or in the five years (which applies only to these two appointments) immediately preceding the date of appointment. One member shall be appointed by the council of Village of Amanda. This member may be an employee of Village of Amanda, 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 Village of Amanda 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 council of Village of Amanda 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 top administrative official 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.



RECORD OF ORDINANCES

Ordinance No. ....

Passed ..... YEAR .....

(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 22 AUTHORITY TO CREATE RULES AND REGULATIONS.

Nothing in this chapter/ordinance prohibits the legislative authority of Village of Amanda, or a Tax Administrator pursuant to authority granted to the administrator by resolution or ordinance, to adopt rules to administer an income tax imposed by Village of Amanda in accordance with this chapter/ordinance. Such rules shall not conflict with or be inconsistent with any provision of this chapter/ordinance. 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 23 RENTAL AND LEASED PROPERTY.

(A) All property owners of real property located in the Village of Amanda, who rent or otherwise lease the same, or any part thereof, to any person for 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 on December 31 during such calendar year such apartment, room or other residential dwelling rental property.

(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 Village of Amanda. 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 residential real property located in the Village of Amanda. The Tax Administrator, or his duly authorized agent, may compel the production of papers and records and the attendance of all personal 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 residential real property in the Village of Amanda.

(C) Any property owner or person that violates one or more of the following shall be subject to Section 99 of this chapter/ordinance:

- (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



RECORD OF ORDINANCES

Ordinance No. Passed YEAR

(4) Fails to comply with the provisions of this section or any order or subpoena of the Tax Administrator.

SECTION 24 SAVINGS CLAUSE.

This chapter/ordinance 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/ordinance 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/ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter/ordinance. It is hereby declared to be the intention of Council that this chapter/ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

SECTION 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 12 and Section 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 4 of this ordinance as though the same were continuing.

SECTION 26 ADOPTION OF RITA RULES AND REGULATIONS.

The Village of Amanda hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the Village of Amanda's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the Village of Amanda Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the Village of Amanda and RITA ceases, Section 26 will supersede all other provisions within Ordinance \_\_\_\_\_ regarding promulgation of rules and regulations by the Tax Administrator.

SECTION 99 VIOLATIONS; PENALTIES.

- (A) Whoever violates Section 17, division (A) of Section 16, or Section 4 by failing to remit Village of Amanda] 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 Village of Amanda, 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 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 Village of Amanda, the individual is subject to discharge from employment or dismissal from office.



RECORD OF ORDINANCES

Ordinance No. ....

Passed .....  
YEAR

- (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/ordinance;
  - (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/ordinance.
- (E) Any person who violates any of the provisions in Section 99 (D) shall be subject to the penalties provided for in Section 99 (A) of this chapter/ordinance.



RECORD OF ORDINANCES

Dayton Legal Blank Co.

Form No. 30043

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_ YEAR \_\_\_\_\_

ORDINANCE NO. 10-2015

AN ORDINANCE TO AMEND ORDINANCE NO. 06-2015 OF THE VILLAGE OF AMANDA REGARDING MUNICIPAL INCOME TAX, AND DECLARING AN EMERGENCY

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

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

WHEREAS, the 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 H. B. 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];" and

WHEREAS, upon a detailed review of H. B. 5 and the Ordinance of the Village of Amanda, 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 Revised Code; and

WHEREAS, Council also finds and determines that the constitutionality of certain provisions of the state-mandated code may have been put in question by recent decisions of the Ohio Supreme Court regarding, among other things, taxation of professional athletes, but these provisions must be included if the municipal income tax code is to be "levied in accordance with the provisions and limitations specified in [Chapter 718]" and thus reluctantly are adopted by this Council but are disclaimed to the extent they are unlawful or unconstitutional; and

WHEREAS, the revenue sources presently authorized need to be continued without interruption in order for the Village legislative authority to conduct operations and to meet necessary expense of the Village; and

WHEREAS, immediate action is required to maintain the fiscal integrity of said Village.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF AMANDA, STATE OF OHIO, THAT:

Section 1. The Ordinance No. 06-2015 be amended to read as set forth in the document entitled "Village of Amanda, Income Tax" attached hereto as Exhibit A and incorporated herein by reference.

Section 2. That this Ordinance shall take effect and be in force from and after January 1, 2016.

Ordinance

999.9.14.15.10.29.sg

RECORD OF ORDINANCES

Dayton Legal Blank Co.


Form No. 30043

Ordinance No. 010-2015  
09-2015

Passed 10-5-15, \_\_\_\_\_  
YEAR

**Section 3.** That this ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety, and welfare of the Village of Amanda, and specifically to ensure revenues sufficient with which to maintain the fiscal integrity of the Village government.

Date Passed: 10-5-15

  
\_\_\_\_\_  
**Mayor Mark Moore**

Vote: Yes 5; No 0

Attest:

  
\_\_\_\_\_  
**Carrie Ayers, fiscal Officer**

The three reading requirements was waived/not waived: Yes 5; No 0

  
\_\_\_\_\_  
**Carrie Ayers, fiscal Officer**

Approved as to form:

  
\_\_\_\_\_  
**Thomas James Corbin, Attorney at Law**



# RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. 07-2015

Passed Sept 14, 2015

## Ordinance to Amend Income Tax

Whereas the legislative authority deems it necessary to amend Income Tax regulations.

Whereas the legislative authority would like to amend the Income Tax Ordinance #04-2015 to correct section 10 (a) percentage rate to 5% per month that were omitted from code.

Now therefore let it be ordained by **VILLAGE OF AMANDA, OHIO:**

**That** the village Legislative Authority does hereby pass the amendment to the Income Tax Ordinance attached hereto. **That** this ordinance shall take effect upon the earliest date allowed by law.

James White President pro Temp.  
Mayor Mark A. Moore

Vote 5 yes 0 no

Attest:

Cy  
Carrie Ayers Fiscal Officer

The three reading requirement was waived/not waived:

Yeas 5 nays 0

The undersigned, Fiscal Officer of the Legislative Authority, does hereby certify that the foregoing legislation was posted in not less than five (5) public places, as determined by the legislative authority, for a period of not less than fifteen (15) days prior to the effective date thereof.

Cy  
Fiscal Officer



# AMERICAN LEGAL

Publishing Corporation

To: Village Officials  
Re: *Subscription to the Ohio Basic Code, 2016 Edition*

January 2016

Thank you for your subscription to the *Ohio Basic Code, 2016 Edition*. This model Code of Ordinances has been adopted by the Village as their own Code, and the 2016 Edition replaces any previous editions of the Village Code. Please note, however, that if you have received a looseleaf "Title 17: Municipal Regulations," this **Title 17 is not affected by this 2016 Edition and should be retained**. Please mail any Village ordinances to update your Title 17 to our office at your earliest convenience.

Enclosed you will also find a sample adopting ordinance, a summary of new matter (for publication notification), and a certification of codified ordinances, all provided for your convenience in adopting the *Ohio Basic Code, 2016 Edition*.

We are pleased to provide the *Ohio Basic Code, 2016 Edition*, and we look forward to continuing to serve Ohio villages.

Very truly yours,

Todd Paul Myers, J.D.  
Vice President, Major Client Services  
[tmyers@amlegal.com](mailto:tmyers@amlegal.com)



ORDINANCE NO. 61-2016

AN ORDINANCE APPROVING, ADOPTING AND ENACTING AMERICAN LEGAL PUBLISHING'S OHIO BASIC CODE, 2016 EDITION, AS THE CODE OF ORDINANCES FOR THE MUNICIPALITY OF Amanda Village, OHIO, AND DECLARING AN EMERGENCY.

WHEREAS, the present general and permanent ordinances of the municipality are inadequately arranged and classified and are insufficient in form and substance for the complete preservation of the public peace, health, safety and general welfare of the municipality and for the proper conduct of its affairs.

WHEREAS, American Legal Publishing Corporation publishes a Code of Ordinances suitable for adoption by municipalities in Ohio.

WHEREAS, it is necessary to provide for the usual daily operation of the municipality and for the immediate preservation of the public peace, health, safety and general welfare of the municipality that this ordinance take effect at an early date.

NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE AUTHORITY OF THE MUNICIPALITY OF Amanda Village, OHIO:

- Section 1.** American Legal Publishing's Ohio Basic Code, 2016 Edition, as reviewed and approved by the Legislative Authority, is hereby adopted and enacted. Any prior version of the Ohio Basic Code which may have been previously adopted by the municipality is hereby repealed as obsolete and is hereby replaced in its entirety by this Ohio Basic Code, 2016 Edition.
- Section 2.** One copy of American Legal Publishing's Ohio Basic Code, 2016 Edition, certified as correct by the Mayor and Clerk of the Legislative Authority, as required by Ohio Revised Code § 731.23, shall be kept in its initial form on file in the office of the Clerk of the municipality and retained as a permanent ordinance record of the municipality. The Clerk of the municipality is authorized and directed to publish a summary of all new matters contained in the Code of Ordinances as required by Ohio Revised Code § 731.23. Such summary is attached hereto and marked as "Exhibit A".
- Section 3.** All ordinances and resolutions or parts thereof which are in conflict or inconsistent with any provision of the Ohio Basic Code, 2016 Edition, as adopted in Section 1 hereof, are hereby repealed as of the effective date of this ordinance, except as follows:
- (A) The enactment of the Ohio Basic Code, 2016 Edition, shall not be construed to affect a right or liability accrued or incurred under any legislative provision prior to the effective date of such enactment, or an action or proceeding for the enforcement of such right or liability. Such enactment shall not be construed to relieve any person from punishment for an act committed in violation of any such legislative provision, nor to affect an indictment or prosecution therefor. For such purposes, any such legislative provision shall continue in full force notwithstanding its repeal for the purpose of revision and codification.

(B) The repeal provided above shall not affect:

- (1) The grant or creation of a franchise, license, right, easement or privilege;
- (2) The purchase, sale, lease or transfer of property;
- (3) The appropriation or expenditure of money or promise or guarantee of payment;
- (4) The assumption of any contract or obligation;
- (5) The issuance and delivery of any bonds, obligations or other instruments of indebtedness;
- (6) The levy or imposition of taxes, assessments or charges;
- (7) The establishment, naming, vacating or grade level of any street or public way;
- (8) The dedication of property or plat approval;
- (9) The annexation or detachment of territory;
- (10) Any legislation enacted subsequent to the adoption of this ordinance.
- (11) Any legislation specifically superseding the provision of the Ohio Basic Code.


**Section 4.** Whenever reference is made in any documents, publications, or signs of the municipality, including but not limited to traffic tickets and traffic-control signs, to a section as it existed in a former edition of the Ohio Basic Code, the reference shall extend and apply to the section referred to as subsequently amended, revised, recodified, or renumbered.

**Section 5.** This ordinance is declared to be an emergency measure necessary for the immediate preservation of the peace, health, safety and general welfare of the people of this municipality, and shall take effect at the earliest date provided by law.

Date  
Passed: 2-2-16

Attest:


  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Clerk of the Legislative Authority



### CERTIFICATION OF CODIFIED ORDINANCES

We, Mark Moore, Mayor, and Carrie Ayers, Clerk of the Legislative Authority, of the Municipality of Amadeus Village, Ohio, pursuant to Ohio Revised Code §§ 731.23 and 731.42, hereby certify that the general and permanent ordinances of the Municipality, as revised, rearranged, compiled, renumbered as to sections, codified and printed herewith in component codes and titles are correct as and constitute the Code of Ordinances for the Municipality of Amadeus Village, Ohio.

  
\_\_\_\_\_  
Mayor  
\_\_\_\_\_  
Clerk of the Legislative Authority

## Exhibit A

### OHIO BASIC CODE, 2016 EDITION — SUMMARY OF CONTENTS

Notice is hereby given that on the 1 day of February, 2016, there was enacted by the Legislative Authority of the Municipality of Amanda Village, Ohio, an ordinance entitled "An Ordinance Approving, Adopting and Enacting American Legal Publishing's Ohio Basic Code, 2016 Edition, as the Code of Ordinances for the Municipality of Village Village, Ohio."

A summary of the subjects, including all new matters contained in the Code of Ordinances, as adopted, are as follows. The majority of Basic Code provisions are based directly on state law.

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#### TITLE I: GENERAL PROVISIONS

##### Chapter 10: General Provisions

###### Section

- 10.01 Short titles
- 10.02 Definitions
- 10.03 Rules of construction
- 10.04 Revivor; effect of amendment or repeal
- 10.05 Construction of section references
- 10.06 Conflicting provisions
- 10.07 Severability
- 10.08 Reference to offices
- 10.09 Errors and omissions
- 10.10 Ordinances repealed
- 10.11 Ordinances unaffected
- 10.12 Ordinances saved
- 10.13 Application to future ordinances
- 10.14 Interpretation
- 10.15 Amendments to code; amendatory language
- 10.16 Statutory references
- 10.17 Preservation of penalties, offenses, rights and liabilities
- 10.18 Determination of legislative intent
- 10.99 General penalty

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#### TITLE III: ADMINISTRATION

##### Chapter 30: General Provisions

###### Section

- 30.01 Application of Title III
- 30.02 Qualifications; oaths
- 30.03 Bonds of officers and employees; amount
- 30.04 Additional bond; where bonds recorded and kept
- 30.05 Approval of bonds
- 30.06 Sufficiency of form of bond
- 30.07 Filling vacancies in offices
- 30.08 Public records available
- 30.09 Records Commission
- 30.10 Meetings of public bodies to be open; exceptions; notice
- 30.11 Municipal officers may attend conference or convention; expenses
- 30.12 Residency requirements prohibited; exceptions

##### Chapter 31: Executive Authority

###### Section

###### *General Provisions*

- 31.001 Executive power; where vested



### *Mayor*

- 31.015 Term of Mayor; power and duties
- 31.016 General duties of the Mayor
- 31.017 Communications to the Legislative Authority
- 31.018 Protest against excess of expenditures
- 31.019 Supervision of conduct of officers
- 31.020 Annual report to the Legislative Authority
- 31.021 Mayor to file charges against delinquent officers
- 31.022 Vacancies in office of Mayor
- 31.023 Disposition of fines and other moneys

### *Clerk*

- 31.040 Election, term, qualifications of the Clerk
- 31.041 Powers and duties of Clerk
- 31.042 Books and accounts; merger of offices
- 31.043 Seal of Clerk
- 31.044 Combined offices of Clerk and Treasurer; Fiscal Officer

### *Treasurer*

- 31.060 Election, term, qualifications of the Treasurer
- 31.061 Accounts of Treasurer
- 31.062 Powers and duties
- 31.063 Quarterly account; annual report
- 31.064 Receipt and disbursement of funds
- 31.065 Duty of delivering money and property

### *Street Commissioner*

- 31.080 Qualifications
- 31.081 General duties
- 31.082 Assistants

### *Other Officials*

- 31.100 Legal counsel
- 31.101 Administrator
- 31.102 Board of Trustees of Public Affairs
- 31.103 Fire Engineer, Engineer and Superintendent of Markets

## **Chapter 32: Legislative Authority**

### Section

### *General Provisions*

- 32.001 Members of the Legislative Authority; election; terms of office
- 32.002 President Pro Tempore; employees
- 32.003 Vacancy when President Pro Tempore becomes Mayor
- 32.004 Qualifications of members of the Legislative Authority
- 32.005 Compensation and bonds of municipal officers and employees
- 32.006 Vacancy
- 32.007 Judge of election and qualification of members; quorum and special meetings
- 32.008 Rules; journal; expulsion of members
- 32.009 Meetings
- 32.010 General powers
- 32.011 Failure to take oath or give bond
- 32.012 Notice when new bond required
- 32.013 Care, supervision and management of public institutions

### *Contracts, Bids and Proceedings*

- 32.025 Contracts by the Legislative Authority or Administrator
- 32.026 Bids and proceedings
- 32.027 Alterations or modifications of contract
- 32.028 Contract restrictions
- 32.029 Award to lowest responsive and responsible bidder

### *Ordinances and Resolutions*

- 32.040 Ordinances and resolutions as evidence
- 32.041 Passage procedure
- 32.042 Style of ordinances
- 32.043 Subject and amendment of ordinances and resolutions
- 32.044 Authentication and recording of ordinances and resolutions
- 32.045 Publication of ordinances and resolutions; proof of publication and circulation
- 32.046 Notice for proposed amendments to the municipal Charter
- 32.047 Times of publication required
- 32.048 Publication and certification of ordinances in book form
- 32.049 Adoption of technical ordinances and codes
- 32.050 Certificate of Clerk as to publication
- 32.051 Publication when no newspaper published in municipality
- 32.052 Effect of not making publication
- 32.053 Ordinances providing for appropriations or street improvements; emergency ordinances

### *Initiative and Referendum*

- 32.070 Initiative petitions
- 32.071 Referendum petitions
- 32.072 More than one ordinance required; application of subchapter
- 32.073 Presentation of petitions
- 32.074 Copy of proposed ordinance or measure to be filed with Clerk
- 32.075 Words to be printed in red
- 32.076 Designation of committee filing petition; public inspection of petitions; ordinances passed or repealed prior to election
- 32.077 Itemized statement by petition circulator
- 32.078 Prohibited practices relative to petitions
- 32.079 Accepting premiums for signing
- 32.080 Threats in securing signatures
- 32.081 Application of subchapter if Charter adopted

## **Chapter 33: Judicial Authority**

### **Section**

### *General Provisions*

- 33.01 Jurisdiction in ordinance cases and traffic violations
- 33.02 Powers of Mayor and Mayor's Court Magistrate in criminal matters
- 33.03 Duties of Mayor and Mayor's Court Magistrate; fees; office; seal
- 33.04 Mayor's Court Magistrate
- 33.05 Powers to suspend driver's license in OVI cases

### *Contempt of Court*

- 33.20 Summary punishment for contempt
- 33.21 Acts in contempt of court
- 33.22 Hearing
- 33.23 Contempt action for failure to pay support, failure to comply or interference with a visitation order; summons
- 33.24 Right of accused to bail
- 33.25 Hearing on contempt; penalties; support orders; failure to withhold or deduct money pursuant to support order
- 33.26 Imprisonment until order obeyed
- 33.27 Proceedings when party released on bail fails to appear



- 33.28 Release of prisoner committed for contempt
- 33.29 Judgment final
- 33.30 Alternative remedy

#### **Chapter 34: Police Department**

Section

- 34.01 Marshal and Police Chief synonymous
- 34.02 Appointment of Marshal
- 34.03 Deputy marshals and police officers
- 34.04 Auxiliary police units
- 34.05 Offenses affecting employment of law enforcement officers; probationary period; final appointment
- 34.06 Removal proceedings; suspension; appeals
- 34.07 General powers
- 34.08 Powers and duties of Marshal
- 34.09 Disposition of fines and penalties
- 34.10 Property recovered by police
- 34.11 Disposition to claimant
- 34.12 Sale of unclaimed property; disposition of proceeds
- 34.13 Expenses of storage and sale; notice
- 34.14 Contracts for police protection; nonresident service without contract
- 34.15 Peace officer administering oaths; acknowledging complaints, summonses, affidavits and returns of court orders

#### **Chapter 35: Fire Department**

Section

##### *General Provisions*

- 35.01 Municipal fire regulations; fire department
- 35.02 Fire Chief; Fire Prevention Officer; employment of firefighters; criminal records check for firefighters
- 35.03 Schooling of officers and firefighters of fire department
- 35.04 Legislative Authority may purchase engines and equipment
- 35.05 Buildings for department
- 35.06 Records
- 35.07 Maximum consecutive hours for firefighters on duty
- 35.08 Investigation of cause of fire
- 35.09 Right to examine buildings, premises, and vehicles
- 35.10 Burning buildings for firefighting instruction or research
- 35.11 Impersonating fire safety inspector
- 35.12 Standards for equipment
- 35.13 Persons entitled to be known as firefighters
- 35.14 Firefighting and emergency services agreements
- 35.15 Regulation of construction in fire limits

##### *Volunteer Firefighters' Dependents Fund Board*

- 35.30 Definitions
- 35.31 Establishment
- 35.32 Membership; vacancies
- 35.33 Election and term of members
- 35.34 Organization; rules and regulations; roster
- 35.35 Compensation and expenses of Board; legal advisor

#### **Chapter 36: Civil Actions Against the Municipality**

Section

- 36.01 Definitions
- 36.02 Nonliability of municipality; exceptions
- 36.03 Defenses and immunities
- 36.04 Limitation of actions
- 36.05 Damages
- 36.06 Satisfaction of judgments
- 36.07 Provision of employees' defense; consent judgments
- 36.08 Liability insurance
- 36.09 Certain actions unaffected
- 36.10 Certain charges against municipal officers filed with Probate Judge; proceedings

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## TITLE V: PUBLIC WORKS

[Reserved]

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## TITLE VII: TRAFFIC CODE

### Chapter 70: General Provisions

#### Section

#### *General Provisions*

- 70.01 Definitions
- 70.02 Compliance with order of police officer
- 70.03 Emergency vehicles to proceed cautiously past red or stop signal
- 70.04 Exceptions generally; emergency, public safety and coroner vehicles exempt
- 70.05 Persons riding or driving animals upon roadways
- 70.06 Prohibitions against pedestrians and slow-moving vehicles on freeways
- 70.07 Use of private property for vehicular travel
- 70.08 Names of persons damaging real property by operation of vehicle to be provided to owner
- 70.09 Limited access highways; barriers along; vehicles to enter and leave at designated intersections
- 70.10 Through highways
- 70.11 Officer may remove ignition key
- 70.12 Removal of vehicles after accidents

#### *Traffic-Control Devices*

- 70.30 Obeying traffic-control devices
- 70.31 Signal lights
- 70.32 Signals over reversible lanes
- 70.33 Ambiguous or non-working traffic signals
- 70.34 Pedestrian-control signals
- 70.35 Unauthorized signs and signals prohibited
- 70.36 Alteration, defacement, or removal prohibited
- 70.37 Unauthorized possession or sale of devices
- 70.38 Signal preemption devices; prohibitions

- 70.99 Penalty

### Chapter 71: Licensing Provisions

#### Section

#### *Motor Vehicle Licensing*

- 71.01 Display of license plates or validation stickers; registration
- 71.02 Improper use of noncommercial motor vehicle
- 71.03 Operating motor vehicle ordered immobilized; forfeiture
- 71.04 Operation or sale without certificate of title
- 71.05 Display of certificate of registration
- 71.06 Use of unauthorized plates
- 71.07 Operating without dealer or manufacturer license plates

#### *Driver's Licenses*

- 71.20 Prohibited acts
- 71.21 Permitting minor to operate vehicle prohibited; temporary instruction permit; probationary license
- 71.22 License required as driver or commercial driver on public or private property; nonresident exemption
- 71.23 Employment of a minor to operate a taxicab prohibited
- 71.24 Restriction against owner lending vehicle for use of another
- 71.25 Suspension of driver's licenses; license suspended by court of record
- 71.26 Display of license
- 71.27 Prohibition against false statements
- 71.28 Driving under suspension or in violation of license restriction



- 71.29 Operating motor vehicle or motorcycle without valid license
- 71.30 Driving under OVI suspension
- 71.31 Driving under financial responsibility law suspension or cancellation; driving under a nonpayment of judgment suspension
- 71.32 Failure to reinstate license

#### *Commercial Driver's Licenses*

- 71.45 Definitions
- 71.46 Use of actual gross weight in lieu of rating
- 71.47 Prohibited acts
- 71.48 Prerequisites to operation of commercial motor vehicle
- 71.49 Physical qualification to operate commercial motor vehicles
- 71.50 Criminal offenses
- 71.51 Application of federal regulations
- 71.52 Employment of drivers of commercial vehicles

- 71.99 Penalty

### **Chapter 72: Traffic Rules**

#### Section

#### *General Provisions*

- 72.001 Lanes of travel upon roadways
- 72.002 Driving through safety zone
- 72.003 Vehicles traveling in opposite directions
- 72.004 Rules governing overtaking and passing of vehicles
- 72.005 Permission to overtake and pass on the right
- 72.006 Driving to left of center line
- 72.007 Prohibition against driving upon left side of roadway
- 72.008 Hazardous zones
- 72.009 One-way highways and rotary traffic islands
- 72.010 Rules for driving in marked lanes
- 72.011 Space between moving vehicles
- 72.012 Divided roadways
- 72.013 Rules for turns at intersections
- 72.014 U-turns and turning in roadway prohibited
- 72.015 Starting and backing vehicles
- 72.016 Turn and stop signals
- 72.017 Hand and arm signals

#### *Right-of-Way*

- 72.030 Right-of-way at intersections
- 72.031 Right-of-way when turning left
- 72.032 Right-of-way at through highways; stop signs; yield signs
- 72.033 Stop at sidewalk area; stop signs on private roads and driveways
- 72.034 Right-of-way on public highway
- 72.035 Pedestrian on sidewalk has right-of-way
- 72.036 Right-of-way of public safety vehicles
- 72.037 Funeral procession has right-of-way
- 72.038 Pedestrians yield right-of-way to public safety vehicle
- 72.039 Pedestrian on crosswalk has right-of-way
- 72.040 Right-of-way yielded to blind person
- 72.041 Right-of-way yielded by pedestrian

#### *Pedestrians*

- 72.055 Pedestrian movement in crosswalks
- 72.056 Pedestrian walking along highway
- 72.057 Prohibition against soliciting rides; riding on outside of vehicle
- 72.058 Pedestrian on bridge or railroad crossing
- 72.059 Persons operating motorized wheelchairs

- 72.060 Intoxicated or drugged pedestrian hazard on highway
- 72.061 Operation of electric personal assistive mobility devices

#### *Grade Crossings*

- 72.075 Stop signs at grade crossings
- 72.076 Driving vehicle across railroad grade crossing
- 72.077 Vehicles required to stop at grade crossings
- 72.078 Slow-moving vehicles or equipment crossing railroad tracks

#### *School Buses*

- 72.090 Regulations concerning school buses
- 72.091 Violation of regulations; report; investigation; citation; warning
- 72.092 Restrictions on the operation of school buses
- 72.093 School bus inspection
- 72.094 School bus not used for school purposes
- 72.095 Licensing by Department of Public Safety
- 72.096 Registration and identification of school buses
- 72.097 School bus marking
- 72.098 Flashing light signal lamps
- 72.099 Occupant restraining device for operator

#### *Prohibitions*

- 72.115 Obstruction and interference affecting view and control of driver
- 72.116 Occupying travel trailer while in motion
- 72.117 Driving upon closed highway prohibited
- 72.118 Driving upon sidewalk area or paths exclusively for bicycles
- 72.119 Obstructing passage of other vehicles
- 72.120 Following an emergency or public vehicle prohibited; approaching stationary public safety vehicle with caution
- 72.121 Driving over unprotected fire hose
- 72.122 Placing injurious material on highway or depositing litter from motor vehicle
- 72.123 Transporting child not in child-restraint system prohibited
- 72.124 Occupant restraining devices
- 72.125 Use of engine brakes prohibited
- 72.126 Operating motor vehicle while wearing earphones or earplugs
- 72.127 Chauffeured limousines and livery services
- 72.128 Operating traction engine upon improved highway
- 72.129 Cracking exhaust noises; peeling out
- 72.130 Shortcutting across private property
- 72.131 Texting while driving prohibited
- 72.132 Use of electronic wireless communication devices by minors or probationary drivers while driving prohibited

### **Chapter 73: Motor Vehicle Crimes**

#### **Section**

#### *General Provisions*

- 73.01 Driving under the influence of alcohol or drugs
- 73.02 Implied consent
- 73.03 Physical control of vehicle while under the influence
- 73.04 Driving commercial vehicle with impaired alertness or ability; use of drugs
- 73.05 Reckless operation of vehicles
- 73.06 Reckless operation off streets and highways; competitive operation
- 73.07 Operator to be in reasonable control
- 73.08 Immobilizing or disabling device violation
- 73.09 Street racing defined; prohibited on public highways
- 73.10 Speed limits
- 73.11 Slow speed or stopping
- 73.12 Emergency vehicles excepted from speed limitation
- 73.13 Speed regulations on bridges
- 73.14 Presenting false name or information to officer



- 73.15 Prohibition against resisting officer
- 73.16 Operation restricted for mini-trucks and low-speed, under-speed, or utility vehicles

#### *Stopping After Accident*

- 73.30 Exchange of identity and vehicle registration
- 73.31 Accident involving injury to persons or property
- 73.32 Accident involving damage to realty
- 73.33 Failure to report accident

### **Chapter 74: Equipment and Loads**

#### **Section**

#### *Equipment*

- 74.01 Unsafe vehicles, prohibition against operation
- 74.02 Bumpers on motor vehicles
- 74.03 Lighted lights required
- 74.04 Headlights
- 74.05 Tail lights and illumination of rear license plate
- 74.06 Red reflectors required
- 74.07 Safety lighting of commercial vehicles
- 74.08 Stoplight regulations
- 74.09 Obscured lights on vehicles
- 74.10 Red light or flag required
- 74.11 Lights on parked vehicles
- 74.12 Lights and emblem on slow-moving vehicles; lights and reflectors on multi-wheel agricultural tractors or farm machinery
- 74.13 Spotlight and auxiliary driving lights
- 74.14 Cowl, fender, and back-up lights
- 74.15 Two lights displayed
- 74.16 Headlights required
- 74.17 Lights of less intensity
- 74.18 Number of lights permitted; red and flashing lights
- 74.19 Standards for lights on snow removal equipment and oversize vehicles
- 74.20 Flashing lights permitted for certain types of vehicles
- 74.21 Lights and sign on transportation for preschool children
- 74.22 Focus and aim of headlights
- 74.23 Brake equipment; specifications
- 74.24 Brake fluid
- 74.25 Minimum standards for brakes and components
- 74.26 Horns, sirens, and warning devices
- 74.27 Mufflers; excessive smoke or gas
- 74.28 Rearview mirrors
- 74.29 Windshields and wipers
- 74.30 Solid tire requirements
- 74.31 Requirements for safety glass in motor vehicles; use of tinted glass or reflectorized material
- 74.32 Directional signals
- 74.33 Installation and sale of seat safety belts required; definition
- 74.34 Requirements for extra signal equipment
- 74.35 Display of warning devices on disabled vehicles
- 74.36 Requirements for vehicles transporting explosives
- 74.37 Studded tires; seasonal use permitted
- 74.38 Safety inspection decals for buses
- 74.39 Air bags

#### *Loads*

- 74.50 Permit required to exceed load limits
- 74.51 Limitation of load extension on left side of vehicle
- 74.52 All loads shall be properly secured
- 74.53 Towing requirements; exception to size and weight restrictions
- 74.54 Weighing of vehicle; removal of excess load
- 74.55 Operation of vehicle exceeding weight limits prohibited

- 74.56 Load limits
- 74.57 Maximum width, height, and length
- 74.58 Statement of gross vehicle weight
- 74.59 Wheel protectors required on heavy commercial vehicles
- 74.60 Liability for damages; prosecution; application of monies
- 74.61 Weight exceptions for certain vehicles

## Chapter 75: Bicycles, Motorcycles and Off-Road Vehicles

### Section

#### *General Provisions*

- 75.01 Bicycles; application of Title VII
- 75.02 Operation of motorized bicycle
- 75.03 Rules for bicycles, motorcycles, and snowmobiles
- 75.04 Prohibition against attaching bicycles and sleds to vehicles
- 75.05 Riding bicycles; motorcycles abreast
- 75.06 Equipment of bicycles

#### *Snowmobiles, Off-Highway Motorcycles, and All-Purpose Vehicles*

- 75.25 Definitions
- 75.26 Equipment
- 75.27 Code application; prohibited operation
- 75.28 Permitted operation
- 75.29 Licensing requirements of operator
- 75.30 Maintenance of vehicles for hire
- 75.31 Accident reports
- 75.32 Impounding of vehicle
- 75.33 Local control within police power
- 75.34 Registration of vehicles
- 75.35 Certificate of title; prohibitions

## Chapter 76: Parking Regulations

### Section

- 76.01 Prohibition against parking on highways
- 76.02 Condition when motor vehicle left unattended
- 76.03 Police may remove illegally parked vehicle
- 76.04 Parking prohibitions
- 76.05 Parking near curb; privileges for persons with disabilities
- 76.06 Parking on private property in violation of posted prohibition
- 76.07 Selling, washing or repairing vehicle upon roadway
- 76.08 Truck loading zones
- 76.09 Bus stops and taxicab stands
- 76.10 Parking in alleys and narrow streets; exceptions
- 76.11 Registered owner prima facie liable for unlawful parking
- 76.12 Waiver

## TITLE IX: GENERAL REGULATIONS

### Chapter 90: Animals

### Section

#### *Animals Running at Large*

- 90.01 Dogs or other animals running at large; nuisance, dangerous or vicious dogs; hearings
- 90.02 Confining animal found at large; publication of notice; lien
- 90.03 Unavoidable escapes
- 90.04 Fees
- 90.05 Rabies quarantine orders of Mayor
- 90.06 Interfering with enforcement of quarantine orders
- 90.07 Dogs may be killed for certain acts



### *Offenses Relating to Animals*

- 90.20 Abandoning animals
- 90.21 Injuring animals
- 90.22 Poisoning animals
- 90.23 Cruelty to animals; cruelty to companion animals
- 90.24 Animal fights
- 90.25 Trapshooting
- 90.26 Loud dog
- 90.27 Dog tags
- 90.28 Nuisance, dangerous and vicious dog defined; transfer of ownership certificate; form stating dog's prior behavior
- 90.29 Failure to register dog or dog kennel
- 90.30 Hindering the capture of unregistered dog
- 90.31 Unlawful tag
- 90.32 Rights of blind, deaf or hearing impaired, or mobility impaired person, or trainer with assistance dog
- 90.33 Retail sale and transportation of dogs
- 90.34 Coloring rabbits or baby poultry; regulation of sale and display
- 90.35 Jacklighting prohibited
- 90.36 Restrictions on dog ownership for certain convicted felons
  
- 90.99 Penalty

## **Chapter 91: Fireworks, Explosives, Fire Prevention**

### Section

#### *Fireworks and Explosives*

- 91.01 Definitions
- 91.02 Possession, sale, and use of fireworks
- 91.03 Permit to use fireworks
- 91.04 Manufacturing or wholesale sale without a license; prohibitions
- 91.05 Purchasers to comply with law; unauthorized purchases
- 91.06 Exhibition without a license; prohibitions
- 91.07 Unauthorized transportation or shipping
- 91.08 Application of subchapter
- 91.09 Arrest of offender; seizure and forfeiture of fireworks; distribution of fines
- 91.10 Safety requirements for fireworks showroom structures
- 91.11 Storage of explosives
- 91.12 Blasting permit

#### *Fire Prevention*

- 91.30 Removal of flammable materials or obstructions
- 91.31 Protective appliances
- 91.32 Compliance with order
- 91.33 Waste receptacles
- 91.34 Hotel to have fire warning device producing visible signal
- 91.35 Fire suppression systems
- 91.36 Violations of State Fire Code prohibited
- 91.37 Posting arson notices in hotels, motels and other places
- 91.38 Negligent burning
- 91.39 Spreading alarm of unfriendly fire
- 91.40 Unvented heaters

#### *Open Burning*

- 91.55 Definitions
- 91.56 Relations to other prohibitions
- 91.57 Open burning in restricted areas
- 91.58 Permission and notice to open burn
  
- 91.99 Penalty

## Chapter 92: Intoxicating Liquors

### Section

- 92.01 Definitions
- 92.02 Exemptions from chapter
- 92.03 Restrictions applicable to sale of beer and intoxicating liquor for consumption on the premises
- 92.04 Restrictions on sale of beer and liquor
- 92.05 Permit required; activities prohibited without permit
- 92.06 Illegal transportation prohibited
- 92.07 Open container prohibited; exception
- 92.08 Underage person shall not purchase intoxicating liquor or beer
- 92.09 Prohibitions; minors under 18 years; low-alcohol beverages
- 92.10 Alcohol vaporizing devices prohibited
- 92.11 Misrepresentation to obtain alcoholic beverage for a minor prohibited
- 92.12 Misrepresentation by a minor under 21 years
- 92.13 Sale to underage persons prohibited
- 92.14 Posting of card
- 92.15 Good faith acceptances of spurious identification
- 92.16 Consumption in motor vehicle prohibited
- 92.17 Hours of sale or consumption
- 92.18 Obstructing search of premises prohibited
- 92.19 Illegal possession of intoxicating liquor prohibited
- 92.20 Sale or possession of diluted liquor and refilled containers prohibited
- 92.21 Keeping place where beer or intoxicating liquors are sold in violation of law
- 92.22 Intoxicating liquors shall not be sold in brothels
- 92.23 Use of intoxicating liquor in a public dance hall prohibited; exceptions
- 92.24 Poisonously adulterated liquors
- 92.25 Tavern keeper permitting rioting or drunkenness
- 92.26 Notice of action to prohibit liquor business
- 92.27 Procedure when injunction violated
- 92.28 Liquor transaction scans
- 92.29 Affirmative defenses
  
- 92.99 Penalty

## Chapter 93: Nuisances

### Section

#### *General Provisions*

- 93.01 Application of the chapter
- 93.02 Definitions
- 93.03 Nuisances generally; injunctions; violation; contempt
- 93.04 Maintaining certain nuisances
- 93.05 Collection of cost of abating dangerous property condition; injunction; rehabilitation
- 93.06 Trimming of trees and shrubbery to prevent obstruction

#### *Septic Tanks, Cesspools, and Refuse*

- 93.20 Location of privy vaults, cesspools, and septic tanks
- 93.21 Unsanitary vaults
- 93.22 Removal of contents of vault
- 93.23 Deposit of dead animals, offal upon land or water
- 93.24 Defiling spring or well prohibited
- 93.25 Dumping of refuse in municipality prohibited
- 93.26 Abandoned refrigerators
- 93.27 Discarding litter prohibited
- 93.28 Power of municipality to fill or drain land

#### *Weeds and Litter on Private Property*

- 93.40 Keeping down weeds
- 93.41 Notice to owner to cut noxious weeds, remove litter; service
- 93.42 Fees for service and return
- 93.43 Procedure when owner fails to comply with notice
- 93.44 Written return to County Auditor; amount as a lien upon property



### *Unclean Habitations*

- 93.60 Permitting unclean habitations
- 93.61 When habitations are deemed unsanitary
- 93.62 Order for abatement or vacation of premises
- 93.63 Enforcement of vacation order by Fire Chief or Police Chief
- 93.64 Enforcement through court proceedings
- 93.99 Penalty

## **Chapter 94: Streets and Sidewalks**

### Section

#### *General Provisions*

- 94.01 Conditions precedent to improving streets
- 94.02 Opening permit required
- 94.03 Application and cash deposit
- 94.04 Restoration of pavement
- 94.05 Barriers around excavations
- 94.06 Warning lights
- 94.07 Sidewalk construction by the municipality
- 94.08 Unloading on street or sidewalk
- 94.09 Street or sidewalk obstruction
- 94.10 Materials on street or sidewalk
- 94.11 Duty to keep sidewalks in repair and clean of ice and snow
- 94.12 Ramped curbing for persons with disabilities
- 94.13 Flagpole along right-of-way
- 94.14 Altering or injuring marker or monument

#### *Construction and Repair*

- 94.25 Construction and repair may be required
- 94.26 Resolution of necessity
- 94.27 Notice to construct or repair
- 94.28 Assessments of costs against owner
- 94.29 Proceedings may include different owners
- 94.30 Making and levying assessments

#### *Changes in Streets*

- 94.40 Change of name, vacating or narrowing streets by petition
- 94.41 Change of name, vacating or narrowing streets without petition
- 94.42 Notice; exception
- 94.43 Publication of notice
- 94.44 Effect of order of vacation
- 94.45 Effect on public utility easements
- 94.99 Penalty

## **Chapter 95: Unclaimed and Abandoned Vehicles**

### Section

- 95.01 Impounding motor vehicle on private property; requirements
- 95.02 Impounding abandoned motor vehicle on public property; notice; disposition
- 95.03 Disposition of vehicle ordered into storage
- 95.04 Disposition of abandoned junk motor vehicles
- 95.05 Abandonment of junk motor vehicle prohibited
- 95.06 Junk motor vehicle; order to cover or remove; notice; exceptions

## **Chapter 96: Watercraft**

### Section

- 96.01 Definitions
- 96.02 Failure to comply with law enforcement order; fleeing
- 96.03 Duty upon approach of law enforcement vessel
- 96.04 Flashing lights prohibited; exceptions

- 96.05 Siren prohibited; exceptions
- 96.06 Regulations for operation of powercraft of more than ten horsepower
- 96.07 Restrictions on child operators; duty of supervisory adult
- 96.08 Reckless operation; maintaining sufficient control; wakes restricted
- 96.09 Unsafe conditions
- 96.10 Marking of bathing and vessel areas
- 96.11 Mooring prohibited in certain areas
- 96.12 Operating under influence of alcohol or drugs prohibited
- 96.13 Implied consent
- 96.14 Incapacitated operators prohibited
- 96.15 Water skiing confined to ski zones
- 96.16 Observer required when towing skier
- 96.17 Water skiing after dark prohibited
- 96.18 Personal flotation device required for towed person
- 96.19 Ski jumps prohibited
- 96.20 Permit for special water events
- 96.21 Sale of single celled inflatable vessels prohibited
- 96.22 Sitting, standing, walking on moving vessels restricted
- 96.23 Engine warm-up required
- 96.24 Personal flotation devices for children under ten
- 96.25 Operation without personal flotation devices prohibited
- 96.26 Distress signal or flag required
- 96.27 Anchor requirements
- 96.28 Specification for fire extinguishers
- 96.29 Backfire flame control device required
- 96.30 Ventilation requirement on powercraft
- 96.31 Abandonment of junk vessels or outboard motors
- 96.32 Exhaust muffler required; noise levels; exceptions
- 96.33 Safety equipment on rental vessels
- 96.34 Capacity plate
- 96.35 Littering prohibited
- 96.36 Dwellings; sanitary systems
- 96.37 Prima facie evidence of negligence
- 96.38 Requirements for operating personal watercraft
- 96.39 Numbering
- 96.40 Registration
- 96.41 Tags indicating expiration date; attachment of identification number
- 96.42 Altering of serial numbers; false information prohibited
- 96.43 Accident reports
- 96.44 Enforcement
- 96.45 Firearms offenses; signaling devices
- 96.46 Tampering with navigation aid or vessel prohibited
- 96.47 Certificate of title; exceptions
- 96.48 Manufacturer's or importer's certificate
- 96.49 Prohibitions relating to certificates of title
- 96.50 Permanently displayed hull identification number
  
- 96.99 Penalty

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## TITLE XI: BUSINESS REGULATIONS

### Chapter 110: General Provisions

- |         |   |
|---------|---|
| Section |   |
| 110.01  | Licenses required to engage in certain businesses; exceptions |
| 110.02  | Application for license                                       |
| 110.03  | Issuance of license   |
| 110.04  | Date and duration of license                                  |
| 110.05  | License not transferable                                      |
| 110.06  | License certificate to be displayed                           |
| 110.07  | Revocation or suspension                                      |
| 110.08  | Appeal and review   |
| 110.99  | General penalty for Title XI                                  |



## **Chapter 111: Taxicabs**

### **Section**

- 111.01 Definitions
- 111.02 Certificate of public convenience and necessity required
- 111.03 Application for certificate
- 111.04 Issuance of certificate
- 111.05 Liability insurance required
- 111.06 License fees
- 111.07 Transfer of certificates and licenses
- 111.08 Suspension and revocation of certificates
- 111.09 Taxicab driver's license
- 111.10 Application for driver's license
- 111.11 Examination of applicant; motor vehicle operator's permit required
- 111.12 Police investigation of applicant; traffic and police record
- 111.13 Consideration of application
- 111.14 Issuance of license; duration; annual fee
- 111.15 Display of license
- 111.16 Suspension and revocation of license
- 111.17 Failure to comply with federal, state and municipal laws
- 111.18 Vehicle equipment and maintenance
- 111.19 Designation of taxicabs
- 111.20 Taximeter and display of rates required
- 111.21 Number of passengers allowed
- 111.22 Articles left in vehicles
- 111.23 Vehicles from other municipalities
- 111.24 Receipts
- 111.25 Refusal of passenger to pay legal fare
- 111.26 Solicitation, acceptance and discharge of passengers
- 111.27 Open stands; use
- 111.28 Taxicab service
- 111.29 Manifests
- 111.30 Records and reports of holders
- 111.31 Police department; duty to enforce chapter
- 111.32 Disposition of vehicle license fees

## **Chapter 112: Peddlers, Itinerant Merchants, and Solicitors**

### **Section**

- 112.01 Definitions
- 112.02 License requirement
- 112.03 Application procedure
- 112.04 Standards for issuance
- 112.05 Revocation procedure
- 112.06 Standards for revocation
- 112.07 Appeal procedure
- 112.08 Exhibition of identification
- 112.09 Municipal policy on soliciting
- 112.10 Notice regulating soliciting
- 112.11 Duty of solicitors
- 112.12 Uninvited soliciting prohibited
- 112.13 Time limit on soliciting

## **Chapter 113: Commercial Amusements**

### **Section**

- 113.01 Bowling; billiards and pool
- 113.02 Circuses, carnivals, shows and other such entertainment
- 113.03 Deposit required
- 113.04 License fee for public entertainment or exhibition
- 113.05 License fee may be waived for civic interest

## **Chapter 114: Tattooing and Body Piercing Services**

### **Section**

- 114.01 Definitions
- 114.02 Prohibitions
- 114.03 Application for license; fees; issuance

- 114.04 Inspection of facilities
- 114.05 Suspension or revocation of license
- 114.06 Consent for performing procedures on persons under 18
- 114.07 Prohibitions relating to persons under 18
- 114.08 Defenses to violations
- 114.09 Training standards; records; safety and sanitation; equipment
- 114.10 Application of local regulation on chapter
  
- 114.99 Penalty

## TITLE XIII: GENERAL OFFENSES

### Chapter 130: General Provisions

#### Section

- 130.01 Application of Title XIII
- 130.02 Definitions
- 130.03 Classification of offenses
- 130.04 Common law offenses abrogated
- 130.05 Rules of construction
- 130.06 Limitation of criminal prosecutions
- 130.07 Requirements for criminal liability; voluntary intoxication
- 130.08 Culpable mental states
- 130.09 Organizational criminal liability
- 130.10 Personal accountability for organizational conduct
- 130.11 Attempt
- 130.12 Complicity
- 130.13 Presumption of innocence; proof of offense; affirmative defense
- 130.14 Battered woman syndrome
- 130.15 Delinquency adjudications deemed convictions
- 130.16 Criminal law jurisdiction
- 130.17 Disposition of unclaimed or forfeited property held by Police Department
- 130.18 Imposing sentence for misdemeanor
- 130.19 Multiple sentences
- 130.20 Apprehension, detention, or arrest of persons on bond
- 130.21 Self defense: limitations on duty to retreat prior to using force
  
- 130.99 Penalty for Title XIII

### Chapter 131: Offenses Against Property

#### Section

- 131.01 Definitions
- 131.02 Arson; determining property value or amount of physical harm
- 131.03 Criminal damaging or endangering; vehicular vandalism
- 131.04 Criminal mischief
- 131.05 Damaging or endangering aircraft or airport operations
- 131.06 Criminal trespass; aggravated trespass
- 131.07 Tampering with coin machines
- 131.08 Theft
- 131.09 Unauthorized use of a vehicle
- 131.10 Unauthorized use of property, including telecommunication property and computers; possession of municipal property
- 131.11 Passing bad checks
- 131.12 Misuse of credit cards
- 131.13 Making or using slugs
- 131.14 Prima facie evidence of purpose to defraud
- 131.15 Tampering with records
- 131.16 Securing writings by deception
- 131.17 Defrauding creditors
- 131.18 Receiving stolen property
- 131.19 Value of stolen property
- 131.20 Degree of offense when certain property involved
- 131.21 Injuring vines, bushes, trees, or crops
- 131.22 Detention and arrest of shoplifters and those committing motion picture piracy; protection of institutional property



- 131.23 Insurance fraud; workers' compensation fraud; Medicaid fraud
- 131.24 Injury to property by hunters
- 131.25 Evidence of intent to commit theft of rented property; evidence of lack of capacity to consent
- 131.26 Forgery of identification cards
- 131.27 Criminal simulation
- 131.28 Personating an officer
- 131.29 Trademark counterfeiting
- 131.30 Diminishing or interfering with forfeitable property
- 131.31 Recording credit card, telephone or Social Security numbers
- 131.32 Prosecutions for theft of utilities
- 131.33 Motion picture piracy

#### **Chapter 132: Offenses Against Public Peace**

##### **Section**

- 132.01 Riot
- 132.02 Failure to disperse
- 132.03 Justifiable use of force to suppress riot
- 132.04 Disorderly conduct
- 132.05 Disturbing a lawful meeting
- 132.06 Misconduct at an emergency
- 132.07 Telecommunications harassment
- 132.08 Inducing panic
- 132.09 Making false alarms
- 132.10 Inciting to violence
- 132.11 Unlawful display of law enforcement emblem
- 132.12 Impersonating a peace officer
- 132.13 Safety of crowds attending live entertainment performances
- 132.14 Misconduct involving a public transportation system

#### **Chapter 133: Sex Offenses**

##### **Section**

- 133.01 Definitions
- 133.02 Unlawful sexual conduct with a minor
- 133.03 Sexual imposition
- 133.04 Public indecency
- 133.05 Voyeurism
- 133.06 Polygraph examinations for victims: restrictions on use
- 133.07 Procuring
- 133.08 Soliciting; loitering to engage in
- 133.09 Prostitution
- 133.10 Disseminating matter harmful to juveniles
- 133.11 Displaying matter harmful to juveniles
- 133.12 Deception to obtain matter harmful to juveniles
- 133.13 Rules of evidence
- 133.14 Declaratory judgment
- 133.15 Injunction; abatement of nuisance
- 133.16 Unlawful operation of viewing booths depicting sexual conduct
- 133.17 Juveniles on the premises of adult entertainment establishments prohibited
- 133.18 Sexually oriented businesses; illegal operation and activity
- 133.19 Unlawful advertising of massage
  
- 133.99 Sentencing for sexually oriented offenses; sexual predators; registration

#### **Chapter 134: Gambling Offenses**

##### **Section**

- 134.01 Definitions
- 134.02 Prohibitions against gambling; exception
- 134.03 Operating a gambling house
- 134.04 Public gaming
- 134.05 Cheating
- 134.06 Regulations concerning operation of licensed bingo game
- 134.07 Records to be kept
- 134.08 Requirements for bingo game operators
- 134.09 Bingo games for amusement only

- 134.10 Prohibitions where instant bingo game is conducted
- 134.11 Raffle drawings
- 134.12 Instant bingo other than at bingo sessions
- 134.13 Restrictions on owner or lessor of location at instant bingo
- 134.14 Skill-based amusement machines; prohibited conduct

### **Chapter 135: Offenses Against Persons**

#### **Section**

- 135.01 Definitions
- 135.02 Negligent homicide
- 135.03 Vehicular homicide; vehicular manslaughter
- 135.04 Assault; negligent assault
- 135.05 Injury to persons by hunters
- 135.06 Menacing; aggravated menacing; menacing by stalking
- 135.07 Unlawful restraint
- 135.08 Criminal child enticement
- 135.09 Coercion
- 135.10 Bigamy
- 135.11 Unlawful abortion; failure to perform viability testing
- 135.12 Abortion trafficking
- 135.13 Nonsupport of dependents
- 135.14 Endangering children
- 135.15 Interference with custody; interference with support orders
- 135.16 Domestic violence
- 135.17 Hazing prohibited
- 135.18 Contributing to unruliness or delinquency of a child
- 135.19 Failure to provide for functionally impaired person
- 135.20 Patient abuse or neglect; patient endangerment; exceptions; false statements; retaliation
- 135.21 Interference with right of person to engage in housing transactions because of race, religion, or the like
- 135.22 Ethnic intimidation
- 135.23 Violating a protection order, consent agreement, anti-stalking protection order or order issued by a court of another state
- 135.24 Adulteration of food
- 135.25 Illegal distribution of cigarettes, other tobacco products, or alternative nicotine products; transaction scans
- 135.26 Nonsmoking areas in places of public assembly
- 135.27 Spreading contagion
- 135.28 Abuse of a corpse
- 135.29 Unlawful collection of bodily substances

### **Chapter 136: Offenses Against Justice and Administration**

#### **Section**

- 136.01 Definitions
- 136.02 Falsification
- 136.03 Compounding a crime
- 136.04 Failure to report a crime
- 136.05 Failure to aid a law enforcement officer
- 136.06 Obstructing official business
- 136.07 Obstructing justice
- 136.08 Resisting arrest
- 136.09 Having an unlawful interest in a public contract
- 136.10 Soliciting or receiving improper compensation
- 136.11 Dereliction of duty
- 136.12 Interfering with civil rights
- 136.13 Illegal conveyance of prohibited items onto grounds of a detention facility or other specified governmental facilities
- 136.14 False report of child abuse or neglect
- 136.15 Assaulting police dog or horse, or assistance dog
- 136.16 Disclosure of confidential peace officer information
- 136.17 Intimidation of crime victim or witness
- 136.18 Using sham legal process
- 136.19 Making false allegation of peace officer misconduct
- 136.20 Misuse of 9-1-1 system
- 136.21 Failure to disclose personal information



## Chapter 137: Weapons Control

### Section

- 137.01 Definitions
- 137.02 Carrying concealed weapons
- 137.03 Using weapons while intoxicated
- 137.04 Improperly handling firearms in a motor vehicle
- 137.05 Possessing criminal tools
- 137.06 Failure to secure dangerous ordnance
- 137.07 Unlawful transactions in weapons
- 137.08 Underage purchase of firearm or handgun
- 137.09 Pointing and discharging firearms and other weapons
- 137.10 License or permit to possess dangerous ordnance
- 137.11 Possession of an object indistinguishable from a firearm in a school safety zone
- 137.12 Possession of deadly weapon while under detention
- 137.13 Concealed handgun licenses: possession of a revoked or suspended license; additional restrictions; posting of signs prohibiting possession
- 137.14 Defaced firearms

## Chapter 138: Drug Offenses

### Section

- 138.01 Definitions
- 138.02 Trafficking in controlled substances; gift of marihuana
- 138.03 Drug possession offenses
- 138.04 Possessing drug abuse instruments
- 138.05 Permitting drug abuse
- 138.06 Illegal cultivation of marihuana
- 138.07 Abusing harmful intoxicants
- 138.08 Illegal dispensing of drug samples
- 138.09 Federal prosecution bar to municipal prosecution
- 138.10 Nitrous oxide: improper dispensing or distribution; possession in a motor vehicle
- 138.11 Laboratory report required
- 138.12 Counterfeit controlled substances
- 138.13 Use, possession, or sale of drug paraphernalia
- 138.14 Controlled substance or prescription labels
- 138.15 Possession, sale and disposal of hypodermics
- 138.16 Controlled substance schedules
- 138.17 Unlawful furnishing of prescription to enable persons to be issued handicapped parking placards or license plates
- 138.18 Pseudoephedrine sales

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## TITLE XV: LAND USAGE

### Chapter 150: General Provisions

#### Section

#### *Parks and Recreation*

- 150.01 Recreation Board
- 150.02 Board of Park Trustees

#### *Planning and Zoning*

- 150.15 Planning Commission
- 150.16 Board of Zoning Appeals

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## PARALLEL REFERENCES

### Ohio Legislative History References – Master Table


## INDEX

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This summary of contents has been verified and authorized for publication by the Legislative Authority of the Municipality of Amada Village, Ohio.

Signed:

\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Clerk of the Legislative Authority



# RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. 02-2016

Passed 05-2, 2016

## Ordinance to make School/ Main St intersection a 4 way stop

**Whereas** the village legislative authority wishes to make the intersection of School/Main a four way stop.


**Whereas** the intersection will no longer be a traffic light, instead it will have flashing red lights to indicate the stop.

**Whereas** signs will be posted saying 4 ways stop ahead.

**NOW THEREFORE BE IT ORDAINED BY THE VILLAGE OF AMANDA, OHIO:**

**That** the intersection of School/Main will become a four way stop

**That** this ordinance shall take effect upon the earliest date allowed by law.

  
\_\_\_\_\_  
Mayor Mark A. Moore

Vote 6 yes 0 no

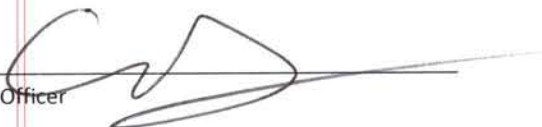
Attest:

  
\_\_\_\_\_  
Carrie Ayers Fiscal Officer

The three reading requirement was waived/not waived:

Yeas 6 nays 0

The undersigned, Fiscal Officer of the Legislative Authority, does hereby certify that the foregoing legislation was posted in not less than five (5) public places, as determined by the legislative authority, for a period of not less than fifteen (15) days prior to the effective date thereof.

  
\_\_\_\_\_  
Fiscal Officer

1st Reading  
4-4-16  
2nd Reading  
5-2-16  
Haver

Ordinance  
03-206  
Passed 5-2-16  
Original filed  
w/County  
Records

## GRANT OF EASEMENT

### KNOW ALL MEN BY THESE PRESENTS:

**THAT the Village of Amanda** (Grantor), for and in consideration of One Dollar (\$1.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, does hereby grant to Intelliwave, LLC, and its successors (Grantee), a non-exclusive right of way and easement, 5 feet in width, to construct, reconstruct, operate, maintain, repair, replace, and remove telecommunications plant and all necessary and incidental wires, cables, grounding systems, counterpoises, fixtures and equipment for the transmission and distribution of telecommunication purposes, with the right, from time to time, to add to the number of such wires, cables and other incidental fixtures and equipment for such purposes, in, on, over, through and across the following described real estate attached hereto, marked **Exhibit A**, and incorporated herein by reference.

In addition an easement is granted five (5) foot in width along the eastern boundary of Amanda Southern Road, extending the length of said road as it abuts the Ed Wolfe Memorial Park. The boundary of said easement is the eastern boundary of said public right of way, and a line parallel to said boundary, five feet to the east of said boundary.

In addition an easement is granted for the purpose of installing a "passive cabinet" upon Lot 27 of the original plat of the Village, which easement is described as being a 10 foot by 22 foot rectangle, commencing at the northeast corner of said lot, and extending 22 feet south, 10 feet west, 22 feet north, and 10 feet east, to the place of beginning; situated within the northeast corner of said lot 27.

### **This Grant is subject to the following terms and conditions.**

- 1.) All wires and cables shall be installed **subsurface**.
- 2.) Grantee, by its employees and agents, shall have the right of ingress and egress over the right of way and over the adjoining premises of the Grantor to add to, construct, reconstruct, repair, maintain, use or remove its said facilities or parts thereof, and to cut, trim, remove or otherwise control any trees, undergrowth or overhanging branches and remove any other obstructions within the limits of this right of way and easement, which may endanger the safety of or interfere with the construction, reconstruction, operation, maintenance, repair, replacement or removal of said systems; the right to pile dirt and materials and to operate equipment on the surface of the land, both within and without the limits of said right of way and easement, during periods of construction, reconstruction, maintenance, repair, replacement or removal of said facilities.



4. Grantee shall pay all damages caused by its employees, agents, licensees and construction equipment in the construction, reconstruction, maintenance, repair, replacement or removal of said systems including crop damage.

5. Grantor shall have the right to use the land within the limits of said right of way and easement in any other manner not inconsistent with the rights herein described.

6. No buildings nor other structures shall be erected within the limits of said right of way and easement by the Grantor. No excavating, no filling, no piling and no stacking of any material shall be done or be permitted by the Grantor within said right of way and easement which would either (a) reduce the clearance between the facilities of the Grantee and the land surface, (b) impair the land support of said facilities, (c) impair the ability of the Grantee to maintain said facilities, or (d) create a hazard.

7. This easement is not assignable by Grantee except by express written consent of the Grantor.

**WITNESS** our hands this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

**Village of Amanda**

  
by: **Mark Moore, Mayor**

\_\_\_\_\_  
by: **Carrie Ayers, Fiscal Officer**

**State of Ohio**  
**Fairfield County, ss:**

Personally appeared before me, a Notary Public in and for said State, Mark Moore, Mayor of the Village of Amanda and Carrie Ayers, Fiscal Officer of the Village of Amanda who acknowledged the signing of the foregoing instrument to be their voluntary act and deed for the uses and purposes herein set forth.

**IN TESTIMONY WHEREOF**, I have hereunto set my hand and affixed my notarial seal  
this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
**Notary Public State of Ohio**



**Prepared by: Thomas James Corbin, Attorney at Law**  
**Lancaster, Ohio**

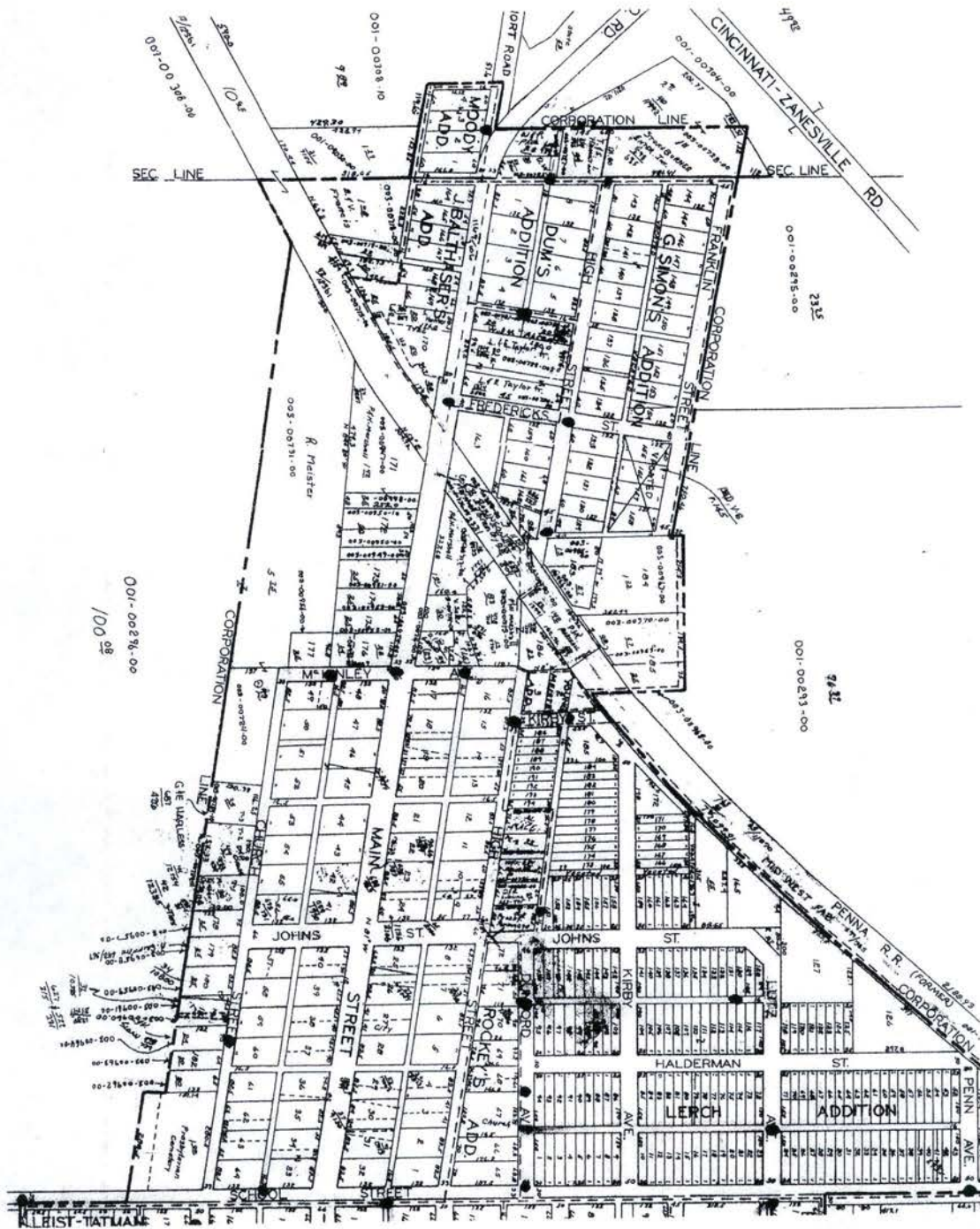


EXHIBIT  
A



# RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. 04-2016

Passed July 11, 2016

## ORDINANCE TO MAKE SECTION OF SCHOOL STREET NO PARKING

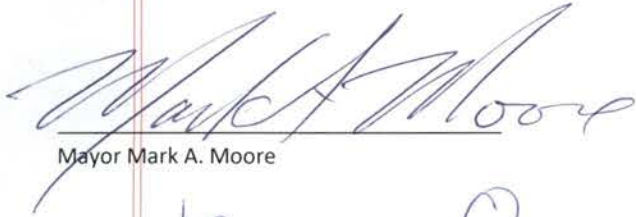
**Whereas** the village legislative authority wishes to make the east side of School Street from Lutz Avenue to Kirby Street a no parking zoning with loading and unloading of students only.

Whereas the legislative authority deems it in the best interest of the residents.

**NOW THEREFORE BE IT ORDAINED BY THE VILLAGE OF AMANDA, OHIO:**

**That** the east side of School Street be a no parking zone with loading and unloading of student only.

**That** this ordinance shall take effect upon the earliest date allowed by law.



Mayor Mark A. Moore

Vote 6 yes 0 no

Attest:

  
Carrie Ayers Fiscal Officer

The three reading requirement was waived/not waived:

Yeas 6 nays 0

The undersigned, Fiscal Officer of the Legislative Authority, does hereby certify that the foregoing legislation was posted in not less than five (5) public places, as determined by the legislative authority, for a period of not less than fifteen (15) days prior to the effective date thereof.

  
Fiscal Officer

Ordinance No. 01-2017

AN ORDINANCE GRANTING TO SOUTH CENTRAL POWER COMPANY, IT'S SUCCESSORS AND ASSIGNS, THE RIGHT TO ACQUIRE, CONSTRUCT, MAINTAIN AND OPERATE IN THE STREETS, THOROUGHFARES, ALLEYS, BRIDGES AND PUBLIC PLACES OF THE VILLAGE OF AMANDA, STATE OF OHIO AND ITS SUCCESSORS, LINES FOR THE DISTRIBUTION OF ELECTRIC POWER AND ENERGY TO PARTS OF THE VILLAGE OF AMANDA AND THE INHABITANTS THEREOF FOR LIGHT, HEAT, POWER AND OTHER PURPOSES AND FOR THE TRANSMISSION OF THE SAME WITHIN, THROUGH OR ACROSS SAID VILLAGE OF AMANDA, STATE OF OHIO, SUBJECT TO AND IN COMPLIANCE WITH THE CERTIFIED TERRITORIES FOR ELECTRIC SUPPLIERS ACT (OHIO REVISED CODE SECTIONS 4933.81 TO 4933.90).

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF AMANDA, STATE OF OHIO:

SECTION 1. That South Central Power Company, its successors and assigns (hereinafter called "Grantee") are hereby granted the right, privilege, franchise, and authority to acquire, construct, maintain and operate in, above, under, across and along the streets, thoroughfares, alleys, bridges, and public places (as the same now exist or may hereafter be laid out) of the Village of Amanda, State of Ohio, and its successors (hereinafter called "Village"), lines for the distribution of electric energy, either by means of overhead or underground conductors, with all the necessary or desirable appurtenances to render public utility service in the Village and to the inhabitants thereof by supplying electric power and energy to the Village and inhabitants thereof, and to persons or entities beyond the limits thereof, for light, heat, power or any other purposes or purpose for which electric power and energy is now or may hereafter be used, and the transmission of the same within, through or across the Village provided, however, that Grantee shall provide electric service hereunder only within: (1) the area or areas of the Village either presently being provided electric service by Grantee, or at the date of this ordinance, included in the area shown on maps issued by the Public Utilities Commission of Ohio which indicate the certified territory of the Grantee established pursuant to Sections 4933.81 to 4933.90 of the Revised Code of Ohio, and (2) any other area or areas annexed to the Village after the date of this ordinance any portion of which is either being provided electric service by Grantee at the time of such annexation, or which at the time of such annexation or at any time thereafter, is included within the Grantee's aforementioned certified territory.

SECTION 2. That in establishing and administering this franchise ordinance (and any other franchise ordinance granted by the Village to any other grantee) in the area or areas described above (or in any other areas of the Village) during the term of this franchise ordinance: (a) the Village shall comply with and respect, and direct the Grantee and all other franchise grantees in the Village to comply with and respect, the Certified Territories for Electric Suppliers Act (Ohio Revised Code Sections 4933.81 to 4933.90) and the exclusive certified territories established by the Public Utilities Commission of Ohio (PUCO) thereunder; and (b) it is not the intention of the Village to establish competition for any component of retail electric service in any area or areas of the Village, except for, in the case of the certified service territory of a for-profit electric supplier, any component of retail electric service that is a competitive retail electric service as defined under the Certified Territories for Electric Suppliers Act, and, in the case of the certified service territory of a not-for-profit electric supplier, any component of retail electric service that is a competitive retail electric service as a result of such not-for-profit electric supplier making the irrevocable filing with the PUCO to establish competition for such component of retail electric service under and in compliance with the Certified Territories for Electric Suppliers Act.



SECTION 3. That said lines and appurtenances shall be constructed so as to interfere as little as possible with the traveling public in its use of the streets, thoroughfares, alleys, bridges, and public places of the Village. The location of all poles, or conduits, shall be made under such reasonable supervision of the proper board or committee of the City government as permitted by law.

SECTION 4. That the rights, privileges and franchise hereby granted shall be in full force and effect for a period of twenty-five (25) years from the date of the passage of this ordinance, and shall automatically renew for additional periods of twenty-five (25) years, unless notice of termination is given by the Village or the Grantee at least one (1) year prior to the end of the initial term or any renewal term.

That the rights, privileges and franchise hereby granted shall not be construed to be exclusive and the Council of the Village hereby reserves the power to grant similar rights, privileges and franchises to any other person or persons, firm or firms, corporation or corporations, subject to and in compliance with Section 2 of this franchise ordinance.

SECTION 5. That said Grantee shall save the Village harmless from any and all liability arising in any way from negligence of Grantee in the erection, maintenance or operation of said lines for the distribution or transmission of electric power and energy.

SECTION 6. That whenever said Grantee shall begin the erection of any lines or equipment it shall promptly and diligently prosecute the work to completion and leave the streets, thoroughfares, alleys, bridges and public places where such work is done in as good condition of repair as before such work was commenced.

SECTION 7. That wherever in this ordinance, reference is made to the Village or the Grantee, it shall be deemed to include the respective successors or assigns, of either; and all rights, privileges and obligations herein contained by or on behalf of said Village or by or on behalf of said Grantee, shall be binding upon, and inure to the benefit of the respective successors or assigns of said Village or of said Grantee, whether so expressed or not.

SECTION 8. That the Village and the inhabitants thereof served by Grantee under this ordinance shall become members of the Grantee and shall be served at the rates and pursuant to the other terms and conditions of service of general applicability to the members of the Grantee as such rates and other terms and conditions of service are established by the members and the Board of Trustees of the Grantee from time to time.

Section 9. That this ordinance shall be accepted by the Grantee within sixty (60) days from the date of the passage of the same.

Passed by the Council Feb 6, 2017.

Signed by the Council [Signature] Feb 6, 2017.

COUNCIL OF THE VILLAGE OF AMANDA, OHIO

Mark A Moore  
Mayor

Attest: [Signature]  
Clerk of Council