
Memorandum

To: Mayor & Members of Council
From: Jon Bisher
Subject: General Information
Date: February 22, 2013

1. CALENDAR

2. **AGENDA** – *Finance and Budget Committee*; Monday, February 25th @ 6:30 pm

I. *Approval of Minutes* – the January 28, 2013 meeting minutes are attached.

II. *Mayor’s Presentation on Spending Plan*

III. *Outsource All or a Portion of Income Tax Operations*

IV. *In the Alternative to Outsourcing, Reduce Income Tax Department Staffing by 0.5 FTE*
(See attached a memo from Greg Heath)

3. **AGENDA** – **JOINT MEETING OF** *Safety & Human Resources Committee with Freedom, Napoleon, Harrison Townships and HC South Joint Ambulance District*; Monday, Feb. 25th @ 7:30 pm

I. *Approval of Minutes*: the minutes from the January 28th meeting are enclosed.

II. *Review of EMS Transport Service Rates* – Greg Heath has enclosed “Final Year Ending 2012 Fire/EMS Expenses (2013 Contract Year)” reports
(See attached information from Greg Heath)

4. MEETINGS CANCELLED

I. Civil Service Commission

II. Parks & Recreation Board

5. INFORMATIONAL ITEM

I. *Article Lawmakers begin Discussion of OSCPA-Backed Muni Tax Bill*

February 2013							March 2013							April 2013						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2	3	4	5	6	7	8	9	7	8	9	10	11	12	13
3	4	5	6	7	8	9	10	11	12	13	14	15	16	14	15	16	17	18	19	20
10	11	12	13	14	15	16	17	18	19	20	21	22	23	21	22	23	24	25	26	27
17	18	19	20	21	22	23	24	25	26	27	28	29	30	28	29	30				
24	25	26	27	28			31													

 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
24 AMP - Bisher (Arizona)	25 6:30 PM Finance & Budget Committee Meeting 7:30 PM Safety & Human Resources Committee Meeting AV - Shery AMP - Bisher (Arizona)	26 AMP - Bisher (Arizona)	27	28 BISHER - Vacation	1 BISHER - Vacation	2 BISHER - Vacation
3 BISHER - Vacation	4 7:00 PM City COUNCIL Meeting 8:00 PM Technology & Communication Committee AV - Dan	5	6	7	8	9
10	11 6:30 PM Electric Committee BOPA Meeting 7:00 PM Water/Sewer Committee Meeting 7:30 PM Municipal Properties/ED Committee Meeting AV - Rox	12 5:00 PM Planning Commission Mtg.	13 6:30 PM Joint Meeting of Parks & Rec Board and Parks & Rec Committee	14	15	16
17	18 6:00 PM City TREE Commission Meeting 7:00 PM City COUNCIL Meeting 8:00 PM Parks & Rec Committee Meeting AV - Dan	19	20 AMP - Bisher	21 AMP - Bisher	22	23
24	25 6:30 PM Finance & Budget Committee Meeting 7:30 PM Safety & Human Resources Committee Meeting AV - Shery	26	27	28	29 HOLIDAY - City Offices Closed	30
31	1 7:00 PM City COUNCIL Meeting AV - Dan	2	3	4	5	6

City of Napoleon, Ohio

FINANCE & BUDGET COMMITTEE

LOCATION: City Offices, 255 W. Riverview Avenue, Napoleon, Ohio 43545

Meeting Agenda

Monday, February 25, 2013 at 6:30 PM

- I. **Approval of Minutes** *(In the absence of any objections or corrections, the minutes shall stand approved.)*
- II. **Mayor's Presentation on Spending Plan**
- III. **Outsource All or a Portion of Income Tax Operations**
- IV. **In the Alternative to Outsourcing, Reduce Income Tax Dept. Staffing by 0.5 FTE**
- III. **Any Other Matters Currently Assigned To Committee**

Gregory J. Heath, Finance Director/Clerk

City of Napoleon, Ohio
FINANCE AND BUDGET COMMITTEE

Meeting Minutes

Monday, January 28, 2013 at 6:30 PM

PRESENT

Committee

Acting Chair - John Helberg, Jason Maassel (arrived at 6:50pm), Mayor Ron Behm, Patrick McColley (Pro-Tem)

City Staff

Dr. Jon A. Bisher, City Manager
Trevor Hayberger, Law Director
Gregory J. Heath, Finance Director/Clerk of Council
Sheryl Rathge, Executive Assistant
Robert Weitzel, Police Chief

Recorder

Barbara Nelson

Others

News Media, Christine Mosier

ABSENT

Finance & Budget

Christopher Ridley (Chair) was not physically present, but was present via phone connection. He did not give input or vote on any issues.

Call To Order

Acting Chairperson Helberg called the meeting to order at 6:32 PM

Approval Of Minutes

Minutes from the November 25, 2012, meeting were approved with no objections.

**Taking Credit &
Debit Cards For
Payment Of Services**

Heath said financial services were rebid last fall and the City is remaining with F&M Bank. We've taken credit cards through a third party administrator, Official Payments Corporation (OPC), since 2007. OPC keeps the conveyance fee of \$6 for utility transactions and 3% for income tax payments. In the past year, changes have taken place allowing governmental entities to charge a conveyance fee without using a third party processor. There is a 90 day clause to get out of the contract with OPC and the City is looking at taking credit cards at the counter.

It was Council's desire that we take payments at counters using credit & debit cards for utilities, income tax, and other miscellaneous fees, and that these be put online and fees can be paid online. Heath would like direction regarding conveyance fees, types of payments, where we take them, etc. Ordinance No. 10-07 set the policy on charging a conveyance fee. This may need to be modified. The golf course was exempted from charging conveyance fees and has a different policy. We can add the conveyance fee at the counter, but we must post a notice there and also inform the customer of this charge. Heath introduced Christine Mosier from F&M Bank.

Mosier said National Payment Corporation (NPC), a third party processor, is a partner with F&M. NPC has an internet gateway that can be accessed on a computer with a user name and password. It is safe and secure. The information is only accessed when the person is logged in. The information is not stored on the computer. The customer gives their card to the person taking payments who keys in the card. The customer name and last 4 digits of the card number are stored and no more. This makes it easy to find the customer/card number the next time.

Mosier said someone paying at home can get to the payment gateway through the website by having a link on there, like Paypal. A line item will show the conveyance fee. Visa & Mastercard require a keyed transaction when a conveyance fee is charged. They have all types of rates including best qualified, mid-qualified and average non-qualified. Debit cards go through at a little bit lower rate. The average to

cover conveyance costs would be \$2.75 - \$3.00 per transaction.

Helberg asked if there is more apt to be bad debt this way. (Maassel arrived.) Heath said we do get returned credit card payments sometimes along with bounced checks. We can't assume we will have less write-offs. Bisher said we don't have the data to know, but it makes common sense. People who don't have money may charge on their card to push the problem 30 days away. At the end of 30 days, the credit card people are after them. We don't see that on our books.

McColley asked if customers can call in their credit card number. Bisher said we don't have that capability, but they can do it online. Heath said he's not sure he would recommend the calling in a credit card number policy due to our identity theft policy. Mayor Behm said there is typically identity theft when you buy something. Heath said we must do due diligence on the card. The customer must supply their name and ID. Helberg asked what happens if the card is fraudulent. Mosier said F&M works through fraud and dispute cases. When people call in, the 3 digit code on the back of the card is usually a good indication that they have the card in hand.

Heath said utility bills can be a major form of identity theft. Someone establishes an account and goes to social security to establish credibility as living at that address. He would prefer not handling the card at all and letting the customer swipe it instead. Helberg asked if we are lowering our costs by doing this. Heath said the conveyance fee is to cover costs. This is a service question. It will take more time and effort because we currently don't take credit cards at the counter. Bisher noted that checking on checks takes time too. This is a convenience for most customers. The new fees on the Parks & Recreation side will make it more convenient too.

Heath said he thinks we paid the bank about \$1,300 last year for golf conveyance fees; and the Court paid \$4,000 or more per year for conveyance fees. Helberg would like to offer this service and charge the conveyance fee for customer convenience. McColley asked if a percentage might be better than charging the same fee for \$120 and \$20. Mosier said it can be done that way. Heath said we could establish a table, but the ordinance must be changed. OPC keeps the \$6 conveyance fee now. This way we get the \$3 conveyance fee back to pay the bank. The idea is to break even and not make money. Mayor Behm suggested keeping the fee as written and changing companies.

Heath said we may need more changes. Council can instruct Mosier to go ahead with the service provider, equipment, connections, software, and whatever else is needed to contract with NPC. We can continue the conveyance fee and make sure the public is informed. The goal is to get this in some format before recreation fees come in. Heath can terminate the current contract based on the termination clause in the contract.

**Motion To Continue
With Conveyance
Fees**

Passed
Yea-4
Nay-0

**Motion To Amend
Ordinance 010-07**

Passed

Motion: McColley Second: Mayor Behm
To continue with passing on to customers the conveyance fees as currently established

Roll call vote on above motion:
Yea-Maassel, Behm, Helberg, McColley
Nay-

Motion: McColley Second: Mayor Behm
To amend Ordinance 010-07 as needed to implement changes for onsite taking of credit and debit cards for payment of services

**Yea-4
Nay-0**

Roll call vote on above motion:
Yea-Maassel, Behm, Helberg, McColley
Nay-

McColley asked about automatic ACH. Bisher said we have automatic ACH now. McColley asked if this can be done with credit cards too. Heath said we don't want to retain credit card numbers due to liability. McColley said they will have that information in the gateway.

**Review Of Note Issue
On New Water Plant
Design, Test Study
And Old Water Plant
Maintenance**

Heath said we need to move forward on the new water treatment plant. We must issue a note for the purposes of doing actual engineering on the new plant, pilot study, and set aside funds for potential major repairs on the old plant. We issued a \$1.8 million note in July 2012. The purpose clause was to design and renovate the old water plant. Bond counsel, Heath, Hayberger, Bisher and Lulfs agreed it was best to move ahead with a new note issue and pay off the old note. The new note will total \$2.5 million.

Squires is working on the note ordinance and can have it ready for first read by Feb. 4. Committee members agreed that an emergency clause and suspension are needed to move forward quickly in order to catch spring waters on the test study. Behm asked if the \$2.5 million was figured into the overall cost of the plant. Bisher said it was \$1.8 million, but we added about \$352,000 for a membrane study and also money for repairs at the old plant if needed. This will be added to water bills in the end.

Helberg said he thought the original study was going to be \$100,000. Bisher confirmed, saying when the EPA approves a membrane, they approve whatever membrane you tested from a specific supplier. Our idea was to test more than one so we could bid better. We thought two would be \$200,000 and three would be \$300,000; however, the original estimate was \$350,000 for just one. Lulfs said \$352,000 should be high end. We may be able to get it under \$300,000 but he doesn't know for sure and doesn't want to come back and ask for more money.

**Motion To
Recommend \$2.5
Million Note**

Motion: Mayor Behm Second: McColley
To recommend that Council move ahead with legislation for the issuance of a \$2.5 million note including an emergency clause with suspension requested

**Passed
Yea-4
Nay-0**

Roll call vote on above motion:
Yea-Maassel, Behm, Helberg, McColley
Nay-

Motion To Adjourn

Motion: Mayor Behm Second: McColley
To adjourn the meeting at 7:35 PM

**Passed
Yea-4
Nay-0**

Roll call vote on above motion:
Yea- Maassel, Behm, Helberg, McColley
Nay-

Approved:

Date

John Helberg, Acting Chair



CITY OF NAPOLEON, OHIO

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fax (419)-599-8393

Web Page: www.napoleonohio.com

E-mail: gheath@napoleonohio.com

DATE: February 25, 2013

TO: Members of City Council
Ronald A. Behm, Mayor
Dr. Jon A. Bisher, City Manger
Trevor Hayberger, Law Director

FROM: Gregory J. Heath, Finance Director/Clerk of Council

G. H.

SUBJECT: Performance Audit - Income Tax Operations - Response

The Performance Audit prepared by the Auditor of State Office, released on January 31, 2013, has two (2) recommendations regarding the Income Tax Operations, they are:

- R.10 Outsource all or a portion of income tax operations.
- R.11 In the alternative to R.10, reduce Income Tax Department staffing by 0.5 FTE.

In response, similar to the other recommendations made by the Auditor of State Office, there are no solutions offered on how to accomplish them. These recommendations, and associated savings, do not account for current, historic and/or expected Citizen Service Levels. They give no path or propose any solution on how to implement what they suggest may be savings. It only throws a concept on the wall and hope it sticks. It also does not account for certain levels of personnel and processing that would still be required in-house even if the Income Tax Operations were fully outsourced. It also does not detail the basis of the figures in the report and how they relate to the City, it only assumes that they do relate. Additionally, some of the figures are mathematically incorrect and do not compute to what is listed in the report. The peer-to-peer comparisons are flawed and not a true reflection of Cities our size with comparable service levels. (Exp. - Comparing the City to Villages that are a fraction of our size and do not compare in services provided.)

However, with an understanding of what City Council is trying to accomplish, my Staff and I have done a review of the proposed recommendations; we have made contacts with other Cities using outsourcing services, including those that have and now are bringing collections back in-house; reviewed the overall operations of the Finance Department, including the Income Tax Operations; and, have identified areas of internal restructuring that will create a total potential savings of **\$60,890**. This is accomplished by the following actions:

- 1 – Do NOT Outsource the Income Tax Operations as listed in R.10.

We DO NOT recommend outsourcing the full Income Tax Operations at this time as proposed by the Auditor of State. Upon reviewing other Cities that do outsource their Income Tax we have found issues in the process that is both positive and negative. In No instance have we found that the City is able to totally eliminate staffing for the Income Tax function. The “so-called” savings listed in the Performance Audit does not properly account for this net cost issue.

(Income Tax Review – Continued Next Page)

The report cites Oberlin whom outsources to RITA, but retains one employee to service its five (5) largest employers. In contacting Oberlin, they actually internally service their top twenty (20) plus accounts. This represents their major withholding accounts, and it represents over 50% of their actual Income Tax revenue. They do this to preserve their cash flow.

To outsource without accounting for the quarterly cash flow issue would have a major impact on the City's cash flow of Income Tax, and this issue was not listed in the report; in addition, overall service levels that were not factored in this recommendation, along with many other needed considerations were not included to make such a change. Some other negatives of outsourcing in addition to reduced Cash Flow, includes the loss of in-house control of the Income Tax Data Base, referring Citizens to other locations outside the City for assistance and information, no Local Auditing or Local Reviews of newspapers or other similar audits to discover New Accounts, loss of cooperation with the local Court in prosecuting cases, and dealing with a Third Party whom has many Clients of which the City would be a small fish in a much larger pond. The agencies cited in the report are all out of the Cleveland, Ohio area.

There are many other intangibles like the Income Tax Operations personnel performing backup functions to other critical areas in Finance (Utility Billing, Payroll, Accounts Payable, Council Clerking, etc.), and many more shared functions that I will not take time here to mention.

2 – To reduce Income Tax Department Staffing as listed in R.11 by 0.5 FTE (We Identified 1.0 FTE).

Taking advantage of a timely retirement, we propose to reduce the staffing in Income Tax by one (1.0) FTE versus the (0.5) FTE proposed in the report. This process would have the least impact on Finance Personnel, and would keep the Income Tax Operation in-house with the City. The total savings is estimated at **\$60,890**, as compared to the savings of \$50,800 listed in the report for R.10. This would be accomplished in the following manner:

Income Tax Operations –

- Current *Income Tax Administrator* will retire on or about June 30, 2013.
- Internally promote current *Accounts Payable Clerk* into *Income Tax Administrator* position.
- Move current *Income Tax Account Clerk* into *Accounts Payable Clerk* position.
- **Do not fill the vacated Income Tax Account Clerk position.**
- Maintain current shared *Account Clerk* position between Income Tax and Utility Billing.
- **Net Savings - \$51,760.**

Finance Administrative Operations –

- Internally promote current *Accounts Payable Clerk* into *Income Tax Administrator* position.
- Move current *Income Tax Account Clerk* into *Accounts Payable Clerk* position.
- **Net Savings - \$9,130.**

(NOTE: Savings in Finance Administrative is due to differences in current Pay Steps and Hospitalization Premium levels "Family versus Single".)

- **TOTAL Net Savings - \$60,890.**

=====

To be clear, since I have been with the City I have continually reviewed how the Finance Department performs services and is staffed. I have previously reduced Staff from the levels they were when I first came. I would have not requested the current budgeted staffing levels we have if I felt it wasn't necessary to meet the needs of the City. A reduction of one (1) fulltime staff member will have an impact on how we allocate resources to the various functions we are responsible to accomplish. Through cooperation of Staff, reallocation of workloads, continued training, and close management of resources, we feel this proposal can meet the needs of reducing costs and maintain service levels for the City. Thank you.

City of Napoleon, Ohio

Joint Special Meeting
of
Safety & Human Resources Committee
with
**Freedom, Napoleon, Harrison Townships &
Henry County South Joint Ambulance District**

LOCATION: City Hall, 255 West Riverview Avenue, Napoleon, Ohio

Special Meeting Agenda

Monday, February 25, 2013 at 7:30 PM

- I. **Approval of Minutes: January 28** *(In the absence of any objections or corrections, the minutes shall stand approved.)*
- II. **Review of EMS Transport Services Rates**
- III. **Any Other Matters Currently Assigned To Committee**

Gregory J. Heath, Clerk/Finance Director

SAFETY & HUMAN RESOURCES COMMITTEE

Meeting Minutes

Monday, January 28, 2013, at 7:30 PM

PRESENT	
Committee	James Hershberger – Chair, Travis Sheaffer, John Helberg
City Staff	Robert Bennett, Fire Chief Dr. Jon A. Bisher, City Manager Trevor M. Hayberger, Law Director Gregory J. Heath, Finance Director/Clerk of Council Sheryl Rathge, Executive Assistant
Recorder	Barbara Nelson
ABSENT	
Members	None
Call To Order	Chairman Hershberger called the meeting to order at 7:40 PM.
Minutes Approved	Minutes of the November 26, 2012, meeting stand approved with no objections.
Review Of EMS Transport Service Rates	Bisher said we got behind on EMS transport service rates in the past and had to raise them a considerable amount all at once to catch up. This year the rates went up 0.8%. If you have a lower rate, Medicare pays the lower rate. We want to charge the Medicare reimbursable amount. Bennett said Medicaid pays almost nothing and Medicare pays about \$350 per run. About 11% of people don't have insurance. Heath said write-offs are high. Sheaffer said if most people without insurance don't pay, the rate doesn't matter. Bisher said if our rates are lower, Medicare & Medicaid pay less. Heath said we will notify Townships and move to have rates changed in conjunction with Township contracts on April 1, 2013. Bennett said the rate recommendations come from our billing service. Sheaffer said even at the rates we charge, no one will find a better quality care.
Motion To Follow Med 3000 Recommendations	Motion: Sheaffer Second: Helberg To follow Med3000 recommendations for rate increases including mileage
Passed	Roll call vote on above motion:
Yea- 3	Yea-Hershberger, Sheaffer, Helberg
Nay- 0	Nay-
	Heath said we don't usually meet with the Townships until March, but he would like to meet with them in February. Council can direct the Law Director to prepare legislation so the Townships have time to get their legislation. We are the provider. Their rates have to match ours.
Motion To Adjourn	Motion: Sheaffer Second: Helberg To adjourn the meeting at 7:56 PM
Passed	Roll call vote on motion:
Yea-3	Yea – Hershberger, Sheaffer, Helberg
Nay-0	Nay -
	<hr/> James Hershberger, Chair

MED3000

January 11, 2013

Medicare recently released The Ambulance Inflation Factor (AIF) for calendar year 2013 and has approved a 0.8% rate increase for EMS services. MED3000 recommends that your department review and adjust your charge rates annually, and adjust them when appropriate. Now is also a good time to make any other adjustments that may be applicable. For your convenience we have included your current charge rates, if you elect to adjust fees simply list the new amount and the effective date of the rate change.

*Proposed
Increased
Rate +0.8%*

2012 Rates:	2013 Rates:
ALS2 \$ 1123.94	ALS2 \$ 1,132.93
ALS1 \$ 807.53	ALS1 \$ 813.99
BLS \$ 525.21	BLS \$ 529.41
Mileage \$ 13.43	Mileage \$ 13.54

*#899 Inc.
#646 Inc.
#420 Inc.
#011 Inc.*

X _____

Authorized Signature

Printed Name

Agency Name: E47 - Napoleon

Effective date change of new rates: _____

If you have any concerns/questions, please feel free to contact me.

Best,

Jennifer Stafford | Client Relations Manager
MED3000, Inc. | *Outcomes Matter*
3131 Newmark Drive | Suite 100 | Miamisburg, OH | 45342

937-424-3707 Direct

937-694-6265 Cell

937-291-2971 Fax

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DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare & Medicaid Services

Medicare
Learning
Network



MLN Matters®

Information for Medicare Fee-For-Service Health Care Professionals



News Flash –

Reminder --- Products from the Medicare Learning Network® (MLN)

- "Health Insurance Portability and Accountability Act (HIPAA) Electronic Data Interchange (EDI) Standards," Web Based Training, ICN C00140

MLN Matters® Number: MM8156

Related Change Request (CR) #: CR 8156

Related CR Release Date: December 21, 2012

Effective Date: January 1, 2013

Related CR Transmittal #: R2620CP

Implementation Date: January 7, 2013

Ambulance Inflation Factor for CY 2013 and Productivity Adjustment

Provider Types Affected

This MLN Matters® Article is intended for providers and suppliers of ambulance services who bill Medicare Carriers, Fiscal Intermediaries (FIs), or Part A/B Medicare Administrative Contractors (A/B MACs) for those services provided to Medicare beneficiaries.

Provider Action Needed

The Centers for Medicare & Medicaid Services (CMS) issued Change Request (CR) 8156 to alert providers of the updates to the Ambulance Inflation Factor (AIF) for Calendar Year (CY) 2013 so that Medicare Carriers, FIs, and A/B MACs can accurately determine the payment amounts for ambulance services. The AIF for CY 2013 is **0.8 percent**. Please ensure that your billing staffs are aware of this 2013 AIF.

Disclaimer

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents. CPT only copyright 2011 American Medical Association.

Background

Section 1834(l) (3) (B) of the Social Security Act (the Act) provides the basis for updating the payment limits that carriers, FIs, and A/B MACs use to pay for the claims that you submit for ambulance services. Specifically, this section of the Act provides for a yearly payment update that is equal to the percentage increase in the Urban Consumer Price Index (CPI-U), for the 12-month period ending with June of the prior year.

On March 23, 2010, Section 3401 of the Affordable Care Act amended Section 1834(l)(3) of the Act to require that specific Prospective Payment System and Fee Schedule update factors be adjusted by changes in economy-wide productivity. The statute defines the productivity adjustment to be equal to the 10-year moving average of changes in annual economy-wide private nonfarm business Multi-Factor Productivity (MFP) (as projected by the Secretary for the 10-year period ending with the applicable fiscal year, cost reporting period, or other annual period). The MFP for Calendar Year (CY) 2013 is 0.90 percent and the CPI-U for 2013 is 1.70 percent. According to the Affordable Care Act, the CPI-U is reduced by the MFP, even if this reduction results in a negative AIF update. Therefore, the AIF for CY 2013 is 0.80 percent.

Note: Part B coinsurance and deductible requirements apply to payments under the ambulance fee schedule.

Additional Information

You can find the official instruction, CR8156, issued to your carrier, FI, or A/B MAC by visiting <http://www.cms.gov/Regulations-and-Guidance/Guidance/Transmittals/Downloads/R2620CP.pdf> on the CMS website.

If you have any questions, please contact your carrier, FI, or A/B MAC at their toll-free number, which may be found at <http://www.cms.gov/Research-Statistics-Data-and-Systems/Monitoring-Programs/provider-compliance-interactive-map/index.html> on the CMS website.

Disclaimer

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Memorandum

To: Civil Service Commission, Council, Mayor, City Manager, City Law Director,
City Finance Director, Department Supervisors, Media

From: Gregory J. Heath, Finance Director/Clerk of Council

Date: 2/18/2013

Re: Civil Service Commission Meeting Cancellation

The Civil Service Commission meeting scheduled for Tuesday, February 26 has
Been CANCELED due to lack of agenda items.

Memorandum

To: Parks & Recreation Board, Council, Mayor, City Manager, City Law Director,
City Finance Director, Department Supervisors

From: Gregory J. Heath, Finance Director/Clerk of Council

Date: 2/18/2013

Re: Parks & Recreation Board Meeting Cancellation

The regular meeting of the Parks & Recreation Board, scheduled for Wednesday, February 27, has been canceled and is rescheduled for Wednesday, March 13 at 6:30 PM. This will be a joint special meeting of the Parks & Recreation Board and the Parks & Recreation Committee.

Fw[2]: Article from OSCP website

From: "Gregory J Heath" <gheath@napoleonohio.com>
To: "Roxanne Dietrich" <rdietrich@napoleonohio.com>

02/19/13 08:08 AM

For Council Packets

--
Michelle Jordan
DATA
Dayton Area Tax Administrators

Tax Manager, Dayton Branch Office
Central Collection Agency
371 W Second St, Suite 110
Dayton OH 45402
937.227.1359 Office
216.857.7382 Cell
www.ccatax.ci.cleveland.oh.us

Lawmakers begin discussion of OSCP-backed muni tax bill

Feb 14, 2013

Members of Ohio's House Ways and Means Committee on Wednesday began exploring the details of H.B. 5. It was the first hearing on the legislation that seeks to establish uniform income tax rules among Ohio municipalities.

Questions touched on issues ranging from definitional uniformity to revenue neutrality to residency requirements.

Joint bill sponsor Rep. Cheryl Grossman, R-Grove City, said the language in [H.B. 5](#) "is a direct result of negotiations" between the OSCP-led Municipal Tax Reform Coalition - which is pushing for the legislation - and the Ohio Municipal League plus other city representatives.

H.B. 5 was introduced Jan. 30 with priority status. It seeks to establish a uniform municipal income tax system with one set of rules and regulations that apply to all Ohio cities that impose business and individual income taxes.

Ohio is one of only a handful of states where municipalities assess individual and business income tax, and the only state in the nation where almost 600 cities and villages create their own definitions of income and their own sets of rules and regulations.

"Someone asked me, 'Isn't that the cost of doing business?'" said joint bill sponsor Mike Henne, R-Clayton. "The problem is, that's the cost of doing business in Ohio - not in other states."

The result, Henne said, is that businesses and jobs wind up in other states.

Businesses providing goods or services in multiple jurisdictions are responsible for withholding and filing municipal income tax returns in potentially hundreds of municipalities, often spending more in tax preparation fees than what they actually owe in taxes.

Ways and Means Committee member Rep. Gary Scherer, R-Circleville, said at Wednesday's hearing he has prepared taxes for 35 years. As a CPA, Scherer said he recently mailed 27 forms for 33 cities. The cost of postage exceeded the total tax liability.

The Ohio Society has pushed for reform of the municipal tax code for over 20 years and is highly encouraged by the commitment and support of legislators in the past year.

"This is a very complex issue," said Barbara Benton, CAE, OSCPA's vice president of governmental affairs, after the hearing. "I think the questions and comments today by legislators indicate their interest in getting into the details and cutting the red tape to improve the business climate in Ohio."

Ohio CPAs and businesses are encouraged to tell their state representative and state senator how H.B. 5 will alleviate burdensome regulations and help Ohio businesses thrive. For additional resources and the latest municipal tax news, visit [OSCPA's Municipal Income Tax Reform page](#).