
Memorandum

:

To: Mayor and Members of City Council
cc: City Manager, Finance Director, City Law Director
From: Roxanne
Regarding: General Information
Date: February 19, 2018

CALENDAR

AGENDA—City Council Meeting @7:00 pm

C. APPROVAL OF MINUTES

February 5, 2018 (Regular and Special Meetings)
February 12, 2018 Special Meeting

E. REPORTS FROM COUNCIL COMMITTEES

G. INTRODUCTION OF NEW ORDINANCES AND RESOLUTIONS

1. **Resolution No. 004-18**, a Resolution Authorizing the Expenditure of Funds over Twenty-five Thousand Dollars (\$25,000.00) for the Purpose of Implementation of a GIS System, and to Sole Source said Implementation to Stantec Consulting Services, Inc. and Declaring an Emergency. (*Suspension Requested*)
2. **Ordinance No. 005-18**, an Ordinance to Amend the City Income Tax Code to Adopt Sections 718.80 through 718.95 of the Ohio Revised Code; and Declaring an Emergency. (*Suspension Requested*)

H. SECOND READINGS OF ORDINANCES AND RESOLUTIONS

1. **Ordinance No. 002-18**, an Ordinance Amending Chapter 955.10 of the Codified Code of Ordinances of the City of Napoleon, Ohio regarding Current Shelter House/Community Center Rental Rates.
2. **Ordinance No. 003-18**, an Ordinance Amending Chapter 955 of the Codified Code of Ordinances of the City of Napoleon, Ohio to add Section 955.09(R) regarding Corporate Membership Golf Rates.

I. THIRD READING OF ORDINANCES AND RESOLUTIONS - *None*

J. GOOD OF THE CITY (Discussion/Action):

1. **Approval of PSCAF for February 2018** as PSCAF three-month averaged factor \$0.01475; JV2 \$0.033197 and JV5 \$0.033197.
2. **Power Generation Portfolio Review.**
3. **Waterline on New River Bridge** (request to proceed with design) – *Chad's Memorandum is enclosed.*
4. **Concept for Cost Based Billing Structure for Water Customers.**
5. **Approval of Change Order No. 11 for the Water Treatment Plant Rehabilitation Project** – *the enclosed Memorandum from Chad explains this Change Order request.*
6. **Septage Receiving Rules** (request Law Director draft updated rules).
7. **Downtown Project/Phase 2/Clinton and W. Washington Streets.**

8. **Application for ODOT Transportation Alternatives Program Grant Funding.**
9. **CDBG Neighborhood Revitalization Funding Grant Opportunity.**
10. **Proposed Development on Former West School Property** – *attached is a map of the plan.*
11. **Proposed Napoleon Senior Housing Development** – *included in the packet is a letter received from SDC (Stock Development Company LLC).*
12. **Purchase of Two (2)-2018 Ford F450 4x2 Service Trucks for the Maintenance and Water Distribution Departments** – *a Memorandum from Chad is enclosed regarding the purchase of these trucks.*
13. **Postpone Rerouting St. Rt. 108 Truck Traffic to Scott Street.**
14. **Regarding Municipal Income Tax Policy; Scrivener's Error Correction.**

INFORMATIONAL

1. Monday, February 19, 2018 at 6:00 pm – City Tree Commission Meeting.
2. Parks and Recreation Committee February Meeting Canceled.
3. February 13, 2018 Note Sale Summary
4. AMP Weekly Newsletter/February 12, 2018.
5. OML Legislative Bulletin/February 16, 2018.

Records Retention - CM-11 - 2 Years

February 2018

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		<i>January</i>	31 6:30 pm Parks & Rec Board Meeting	1	2 10:30 am Health Care Cost Committee Mtg.	3 9:00 am Special Civil Service Comm.
4	5 6:15 pm Technology Committee 6:45 pm Special Joint Mtg. Council & Commissioners 7:00 pm City Council	6	7	8	9	10
11 7:00 am – 12 Noon Napoleon Firefighters Association  Sunday, February 11th 7 AM - 12 Noon Includes: Sausage, Eggs, Coffee, Juice, Waffles Open House 10:00am-11:00am	12 6:15 pm Electric Comm. BOPA 7:00 pm Water/Sewer Comm 7:00 pm Special Council Mtg. 7:30 pm Municipal Properties E.D. Committee	13	14	15	16	17
18	19 6:00 pm Tree Commission 7:00 pm City Council	20	21	22	23	24
25	26 6:30 pm Finance & Budget Committee 7:30 pm Safety & Human Resources Committee	27 4:30 pm Civil Service Commission	28 6:30 pm Parks & Rec Board Mtg.			

CITY COUNCIL

AGENDA

Monday, February 19, 2018 at 7:00 pm

LOCATION: Council Chambers, 255 West Riverview Avenue, Napoleon, Ohio

A. Attendance *(Noted by the Clerk)*

B. Prayer and Pledge of Allegiance

C. Approval of Minutes *(in the absence of any objections or corrections, the minutes shall stand approved)*

1. February 5, 2018 City Council Special Meeting Minutes
2. February 5, 2018 Regular Meeting Minutes
3. February 12, 2018 City Council Special Meeting Minutes

D. Citizen Communication

E. Reports from Council Committees

1. **Electric Committee** met on February 12, 2018; and
 - a) Accepted the BOPA recommendation to approve the February 2018 PSCAF as three-month averaged factor \$0.01475, JV2 \$0.033197 and JV5 \$0.033197.
 - b) Accepted BOPA recommendation to proceed forward with Northside Substation Transmission Operator.
 - c) Recommended Power Generation Portfolio be reviewed by City Council.
2. **Water, Sewer, Refuse, Recycling and Litter Committee** met on February 12, 2018; and
 - a) Recommended Council approve designing a waterline across the new river bridge.
 - b) Recommended Council approve amending the septage receiving rules.
 - c) Recommended Concept for Cost-Based Billing Structure for Water Customers be reviewed by full Council.
 - d) Recommended Council approve the 25-year option for painting both the interior and exterior of the water tower.
 - e) Approved getting a cost estimate from Courtney and Associates to do a rate review study and to bring the cost estimate back to the Water and Sewer Committee and Board of Public Affairs.
3. **Municipal Properties, Building, Land Use and Economic Development Committee** met on February 12, 2018; and
 - a) Recommended Proposed Development for former West School property be discussed by City Council.
 - b) Recommended Downtown Project/Phase 2/Clinton Street be discussed by City Council at their February 19, 2018 meeting.
 - c) Recommend Council approve applying for ODOT Transportation Alternatives Program (TAP) Grant funding.
 - d) Recommend Council approve applying for CDBG Neighborhood Revitalization Funding Grant.
4. **Parks and Recreation Committee** did not meet earlier this evening due to lack of agenda items.

F. Reports from Other Committees, Commissions and Boards *(Informational Only-Not Read)*

1. **Board of Zoning Appeals** did not meet due to lack of agenda items.
2. **Planning Commission** did not meet due to lack of agenda items.
3. **Tree Commission** met earlier tonight with the agenda items:
 - i. Approval of Minutes
 - ii. Review Tree Call Reports.
 - iii. Review Spring Topsoil List.
 - iv. Finalize Spring Removals List.
 - v. Finalize Spring Plantings List.
 - vi. Award Spring Tree Trimming Contract.

G. Introduction of New Ordinances and Resolutions

1. **Resolution No. 004-18**, a Resolution Authorizing the Expenditure of Funds Over Twenty-Five Thousand Dollars (\$25,000.00) for the Purpose of Implementation of a GIS System, and to Sole Source said Implementation to Stantec Consulting Services, Inc. and Declaring an Emergency. *(Suspension Requested)*
2. **Ordinance No. 005-18**, an Ordinance to Amend the City Income Tax Code to Adopt Sections 718.80 through 718.95 of the Ohio Revised Code; and Declaring an Emergency. *(Suspension Requested)*

H. Second Readings of Ordinances and Resolutions

1. **Ordinance No. 002-18**, an Ordinance Amending Chapter 955.10 of the Codified Code of Ordinances of the City of Napoleon, Ohio regarding Current Shelter House/Community Center Rental Rates.
2. **Ordinance No. 003-18**, an Ordinance Amending Chapter 955 of the Codified Code of Ordinances of the City of Napoleon, Ohio to add Section 955.09(R) regarding Corporate Membership Golf Rates.

I. Third Readings of Ordinances and Resolutions – None.

J. Good of the City *(Any other business as may properly come before Council, including but not limited to):*

1. **Discussion/Action:** Approval of PSCAF for February 2018 as PSCAF three-month averaged factor \$0.01475; JV2 \$0.033197 and JV5 \$0.033197.
2. **Discussion/Action:** Power Generation Portfolio Review.
3. **Discussion/Action:** Waterline on New River Bridge (request to proceed with design).
4. **Discussion/Action:** Concept for Cost Based Billing Structure for Water Customers.
5. **Discussion/Action:** Approval of Change Order No. 11 for the Water Treatment Plant Rehabilitation Project.
6. **Discussion/Action:** Septage Receiving Rules (request Law Director draft updated rules).
7. **Discussion/Action:** Downtown Project/Phase 2/Clinton and W. Washington Streets.
8. **Discussion/Action:** Application for ODOT Transportation Alternatives Program Grant Funding.
9. **Discussion/Action:** CDBG Neighborhood Revitalization Funding Grant Opportunity.
10. **Discussion/Action:** Proposed Development on Former West School Property.
11. **Discussion/Action:** Proposed Napoleon Senior Housing Development.
12. **Discussion/Action:** Purchase of Two (2)-2018 Ford F450 4x2 Service Trucks for the Maintenance and Water Distribution Departments.
13. **Discussion/Action:** Postpone Rerouting St. Rt. 108 Truck Traffic to Scott Street.
14. **Discussion/Action:** Regarding Municipal Income Tax Policy; Scrivener's Error Correction.

K. Executive Session *(Pending Litigation)*

L. Approve Payment of Bills and Approve Financial Reports *(In the absence of any objections or corrections, the payment of bills and financial reports shall stand approved.)*

M. Adjournment



Gregory L. Heath
Finance Director/Clerk of Council

A. ITEMS REFERRED OR PENDING IN COMMITTEES OF COUNCIL

- 1. Technology & Communication Committee (1st Monday)**
(Next Regular Meeting: March 5, 2018 @6:15 pm)
- 2. Electric Committee (2nd Monday)**
(Next Regular Meeting: Monday, March 12, 2018 @6:15 pm)
 - a. Review of Power Supply Cost Adjustment Factor for March 2018
 - b. Discussion and/or Action on Transmission Operator for Northside Substation.
 - c. Electric Department Report
- 3. Water, Sewer, Refuse, Recycling & Litter Committee (2nd Monday)**
(Next Regular Meeting: Monday, March 12, 2018 @7:00 pm)
 - a. Cost Estimate to do Water Rate Review.
- 4. Municipal Properties, Buildings, Land Use & Economic Development Committee (2nd Monday)**
(Next Regular Meeting: Monday, March 12, 2018 @7:30 pm)
 - a. Updated Information from Staff on Economic Development (as needed)
- 5. Parks & Recreation Committee (3rd Monday)**
(Next Regular Meeting: Monday, February 19, 2018 @6:00 pm)
- 6. Finance & Budget Committee (4th Monday)**
(Next Regular Meeting: Monday, February 26, 2018 @6:30 pm)
- 7. Safety & Human Resources Committee (4th Monday)**
(Next Regular Meeting: Monday, February 26, 2018 @7:30 pm w/with Townships and HCSJAD)
 - a. Fire Auto Ride Agreement.
- 8. Personnel Committee (as needed)**

B. Items Referred or Pending In Other City Committees, Commissions & Boards

- 1. Board of Public Affairs (2nd Monday)**
(Next Regular Meeting: Monday, March 12, 2018 @6:15 pm)
 - a. Review of Power Supply Cost Adjustment Factor for March 2018
 - b. Discussion and/or Action on Transmission Operator for Northside Substation
 - c. Cost Estimate to do Water Rate Review
 - d. Electric Department Report
- 2. Board of Zoning Appeals (2nd Tuesday)**
(Next Regular Meeting: Tuesday, March 13, 2018 @4:30 pm)
 - a. BZA 18-01 Variance to Property Setback at 514 High Street.
- 3. Planning Commission (2nd Tuesday)**
(Next Regular Meeting: Tuesday, March 13, 2018 @5:00 pm)
- 4. Tree Commission (3rd Monday)**
(Next Regular Meeting: Monday, February 19, 2018 @6:00 pm)
- 5. Civil Service Commission (4th Tuesday)**
(Next Regular Meeting: Tuesday, February 27, 2018 @4:30 pm)
- 6. Parks & Recreation Board (Last Wednesday)**
(Next Regular Meeting: Wed., February 28, 2018 @6:30 pm)
- 7. Privacy Committee (2nd Tuesday in May & November)**
(Next Regular Meeting: Tuesday, May 8, 2018 @10:30 am)
- 8. Records Commission (2nd Tuesday in June & December)**
(Next Regular Meeting: Tuesday, June 12, 2018 @4:00 pm)
- 9. Housing Council (1st Monday of the month after the TIRC meeting)**
- 10. Health Care Cost Committee (as needed)**
(meets as needed)
- 11. Preservation Commission (as needed)**
- 12. Napoleon Infrastructure/Economic Development Fund Review Committee (NIEDF) (as needed)**
- 13. Tax Incentive Review Council (as needed)**
- 14. Volunteer Firefighters' Dependents Fund Board (as needed)**
- 15. Volunteer Peace Officers' Dependents Fund Board (as needed)**
- 16. Lodge Tax Advisory & Control Board (as needed)**
- 17. Board of Building Appeals (as needed)**
- 18. ADA Compliance Board (as needed)**

MEETING MINUTES

MONDAY, FEBRUARY 05, 2018 AT 7:00 PM

PRESENT

Councilmembers

Mayor

City Manager

Law Director

Finance Director/Clerk

Recorder

City Staff

Others

ABSENT

Councilmember

Joseph D. Bialorucki-Council President, Dan Baer-Council President Pro-Tem, Jeff Comadoll, Jeff Mires, Lori Siclair, Ken Haase

Jason P. Maassel

Joel L. Mazur

Billy D. Harmon

Gregory J. Heath

Roxanne Dietrich

David J. Mack, Chief of Police

Clayton O'Brien, Fire Chief

Jeff Rathge, Operations Superintendent

Tony Cotter, Director of Parks and Recreation

Newsmedia, NCTV

Travis Sheaffer

Call to Order

Council President Bialorucki called the meeting to order at 7:00 pm with the Lord's Prayer followed by the Pledge of Allegiance.

Approval of Minutes

Hearing no objections or corrections, the minutes of the January 15, 2018 meeting stand approved as presented.

Citizen Communication

None.

Reports from Council Committees

The **Finance and Budget Committee** did not meet in January due to lack of agenda items.

The **Safety and Human Resources Committee** did not meet on January 22, 2018 due to lack of agenda items.

Chairman Haase reported the **Technology Committee** met earlier this evening and was given updates on the following projects: Door Controller, Email Conversion and Phone System.

Introduction Ordinance No. 002-18 Amending Shelter House Rates

Council President Bialorucki read by title Ordinance No. 002-18, an Ordinance Amending Chapter 955.10 of the Codified Code of Ordinances of the City of Napoleon, Ohio regarding Current Shelterhouse/Community Center Rental Rates.

**Motion to Approve
First Read of 002-18**

Motion: Baer Second: Haase
to approve First Read of Ordinance No. 002-18.

Discussion

Mazur stated rental increases of \$5.00 across the board for Ritter Park and at Oberhaus Shelterhouse \$20.00 across the board have been discussed and recommended by both the Parks and Rec Board and Parks and Rec Committee.

Passed
Yea-4
Nay-2

Introduction Ordinance No. 003-18 Add Corporate Membership Golf Rates

**Motion to Approve
First Read of 003-18**

Passed
Yea-6
Nay-0

Second Reading of Ordinances & Resolutions

Third Reading of Ordinances & Resolutions

GOOD OF THE CITY
Filing Financial
Disclosure Statements

**Motion to Have Forms
Turned in No Later Than
April 2, 2018 for City to
File Statement**

Passed
Yea-6
Nay-0

U:\~ My Files\~ RECORDS CLERK\2018\COUNCIL\02 05 2018\02 05 2018 DRAFT_MtgMinutes_CityCouncil.doc
Records Retention: FIN-33 Permanent

Motion: Haase Second: Siclair
to direct the Law Director to draft legislation for purchase of the two service trucks.

Roll call vote on the above motion:
Yea-Siclair, Comadoll, Baer, Bialorucki, Mires, Haase
Nay-

Mazur said we are requesting to purchase a wheel loader off state contract at a price of \$159,707.00. This piece of equipment is used mostly at the Yard Waste Site. The amount in the budget is \$200,000.

Motion: Comadoll Second: Haase
to approve the purchase of a new 938M Wheel Loader off State Contract at a cost of \$159,707.00.

Roll call vote on the above motion:
Yea-Siclair, Comadoll, Baer, Bialorucki, Mires, Haase
Nay-

Mazur stated the GIS was discussed during the budget process and is needed to be more efficient in the day-to-day field operations. The request to sole source with Stantec is explained in the attached memo from Chad Lulfs.

Motion: Comadoll Second: Siclair
To direct the Law Director to draft legislation to sole source the GIS Implementation Project with Stantec.

Roll call vote on the above motion:
Yea-Siclair, Comadoll, Baer, Bialorucki, Mires, Haase
Nay-

Mazur reported Chapman & Chapman recommended to the Health Care Cost Committee that a financial incentive be implemented by increasing the premiums to encourage everyone to participate in the wellness program and if the milestone that has been set is met, then the employee's monthly premium will go back down to the normal amount. The committee's recommendation was to add a \$50.00 monthly surcharge to the employee's premium with the requirement you must have a physical completed by a physician by November 30, 2018. Heath noted Aetna has approximately \$6,600 available that can be used for incentives for the employees to encourage participation, these programs would be handled by the City, reimbursed by Aetna. Bialorucki asked what the plan is for notifying employees and suggested additional reminders be sent, possibly every month, as we are all busy.

Motion: Comadoll Second: Mires
to Direct the Law Director to Draft Legislation creating an Employee Wellness Program.

Roll call vote on the above motion:
Yea-Sicclair, Comadoll, Baer, Bialorucki, Mires, Haase
Nay-

Council President Bialorucki assigned Fire Auto Ride Agreement to the Safety and Human Resources Committee.

I have several requests for items to be referred to committee.

Items for the Water/Sewer Committee and BOPA:

Water Rate Review (Greg indicated to me that we are in year two of the rate increase and are to review the rates every three years to see if there is enough revenue to cover the cost of Water Treatment Plant improvements and operations).

Review Concept for Cost Based Billing Structure for Water Customers

Water Tower Rehab

Items for the Municipal Properties, Building, Land Use, ED Committee:

Discussion on Former West School Property

ODOT Transportation Alternatives Program Funding

CDBG Neighborhood Revitalization Grant Funding Opportunity

Designated DORA can be removed from the Municipal Properties agenda.

Maassel asked if there should be a special meeting with Council if you are going to talk about cost based water, water rates and water tower rehab and for the Old West School, I'd like to hear what the developer has to say.

Council President Bialorucki referred the items as requested above to the appropriate committees and set a Special Council Meeting for Monday, February 12, 2018 at 7:00 pm with the agenda items: Discussion/Action on (1) Water Rate Review, (2) Review of Concept for Cost Based Billing Structure for Water Customers, (3) Water Tower Rehab and (4) Former West School Property with Potential Developer and removed the item Designated DORA from the Municipal Properties agenda..

I would request action to bring back legislation to update the tax code in accordance with HB49 at the next Council meeting on February 19, 2018 if you wish to continue to collect municipal taxes.

Motion: Comadoll Second: Siclair
to direct the Law Director to draft Legislation in accordance with HB49.

Roll call vote on the above motion:
Yea-Siclair, Comadoll, Baer, Bialorucki, Mires, Haase
Nay-

Be kind to the snow plow drivers.

I received a couple complaints about trash and recycling last Wednesday, know is a very busy day, do not know if employees are told to put the lids in the recycling bin we had lids all over the neighborhood. Rathge indicated they are told repeatedly, especially with wind the way it was.

Weekly I get complaints about the light at Industrial and Independence, I know that project is up for this year can we get a sensor instead of a timer, let's do it right while we are doing it.

I would like to re-appoint Megan Lytle-Steele to the **Civil Service Commission** and Chad Richardson to the **Parks and Rec Board** and appoint Rory Prigge to the **Board of Public Affairs**.

Motion: Comadoll
to approve the Mayor's appointments as listed above.

Roll call vote on the above motion:
Yea-Siclair, Comadoll, Baer, Bialorucki, Mires, Haase
Nay-

My question if all boards and committees are still required, they are; I will fill as many of them as we move forward and are required, the key ones have been filled.

Sunday morning, February 11th, do not forget the Fireman's Breakfast (to the Fire Chief) Thank-you for doing that.

Friday, February 16th, the CPC Women's Health Resources will have their Open House from 12 Noon – 4:00 pm they are having a short program at 12:15 pm – they are out by the old Buckeye Laundry.

Last Friday I went out to 4-County and visited with three NHS kids to see what they do on daily basis, the programs offered are unbelievable, that is a good resource to have.

In my State of the City I talked about getting signs for the Lady Cats water polo team it would be nice to recognize the team that won at state.

Mazur indicated the signs cost around \$65/each and he will find money in the budget, have five made and put in same location as the Sam Meece ones.

Motion: Comadoll Second: Siclair
to purchase signs recognizing the Lady Cats Water Polo team State Championship.

Passed
Yea-6
Nay-0

Roll call vote on the above motion:
Yea-Siclair, Comadoll, Baer, Bialorucki, Mires, Haase
Nay-

Thank-you Chief Mack for getting me the safety equipment letter.

There is a rumor new officer a position was offered, is that public if accepted or denied. Chief Mack responded we are waiting for the background check results.

Baer

For the CIC annual meeting, has a table for the City been approved. The meeting is on February 21, 2018 from 5:00-7:00 pm. Mazur will send RSVP.

Comadoll

I noticed we have signs that say snow route/emergency, after 2" aren't vehicles to be off the road? I counted nine vehicles on Sheffield that are not moved, that is my neighborhood and I would like to have a clean street, do not know if there is anything that can be done or if need to enforce the law. Chief Mack replied we follow the Street Department, Rathge indicated when we get to a Level 2 is when cars must be removed. Chief added, to my knowledge have never towed vehicles, may have knocked on doors, we will keep an eye on it.

I have been getting grief about the water and sewer rates, I tell the people to come to the Council meeting.

Siclair

Nothing.

Heath

The internet reimbursement forms before you, please sign all four forms. The 2018 final budget books are done and I also sent you a PDF file.

Bialorucki

There are concerns about the new walkway, the old alley next to Eddie J's, snow is not getting removed and I did hear one person slipped and fell on the ice at one time. Mazur replied that has been added to the Parks and Rec portion of what they clear, there are plans to correct the drainage this year.

Comadoll

I went into Seasons Eating, she is getting a lot of cigarette butts coming up on the approach area coming from Spengler's. I do not know what can be done. Siclair mentioned she had heard the same thing from Divine Inspirations. There is a device there to put butts in; but, they are all up by her front door is there something we can do. Mazur said let me talk to the establishment owners and see if we can do something voluntarily. Bialorucki added at Eddie J's they sweep every night and still have some there it is hard to keep people from throwing cigarettes everywhere they want.

Approval of Bills

The bills and reports stand approved as presented with no objections.

Motion to Adjourn

Motion: Siclair Second: Comadll
to adjourn the City Council meeting.

Passed

Yea-6

Nay-0

Roll call vote on the above motion:

Yea-Siclair, Comadoll, Baer, Bialorucki, Mires, Haase

Nay-

Adjournment

The City Council meeting was adjourned at 8:18 pm.

Approved:

February 19, 2018

Joseph D. Bialorucki, Council President

Jason P. Maassel, Mayor

Gregory J. Heath, Finance Director/Clerk

CITY COUNCIL

in Joint Session with the
Henry County Commissioners
SPECIAL MEETING MINUTES

MONDAY, FEBRUARY 05, 2018 AT 6:45 PM

PRESENT

City Councilmembers

Mayor

Commissioners

City Manager

Law Director

Finance Director/Clerk

Recorder

City Staff

Others

ABSENT

Councilmember

Joseph D. Bialorucki-Council President, Dan Baer-Council President Pro-Tem, Jeff Comadoll, Jeff Mires, Lori Sicclair, Ken Haase

Jason P. Maassel

Thomas VonDeylen, Robert Hastedt, Glenn Miller

Joel L. Mazur

Billy D. Harmon

Gregory J. Heath

Roxanne Dietrich

Clayton O'Brien, Fire Chief

Dave Mack, Chief of Police

Newsmedia, NCTV

Travis Sheaffer

Call to Order

Council President Bialorucki called the meeting to order at 6:45 pm.

Former Senior Center Building Appraisals

Mazur explained the purpose of this meeting is to take action on what the Henry County Commissioners and Council want to do with the former Senior Center Building. The contract states both the County and City are to get an appraisal of the property and the two appraisal companies were then to hire a third company to do an appraisal. All three appraisals are completed with the results as follows:

<u>Entity</u>	<u>Company</u>	<u>Appraisal</u>
City of Napoleon	Martin & Wood Appraisal Group	\$210,000
Henry Co. Commissioners	Ameritus Appraisal Partners	\$195,000
Two Appraisal Groups	Northwest Appraisal Co.	\$220,000

The Henry County Commissioners have the option to purchase the property at sixty percent of the appraised value, if the Commissioners are not interested in purchasing the property, the City will then have the option to purchase.

Commissioner Miller stated the Commissioners are not interested in purchasing the property. Mazur stated his recommendation is that the City does not purchase the property as there is not any operational use for the City. We have the options to auction the property or we can deviate from the contract, if both agree, and have the CIC market the property for both the County and the City. The advantage would be any private users interested would be anonymous; that is what the CIC does. Maassel asked if the expenses would be split 60/40 if the CIC markets the property. Commissioner Miller said the expenses would come out of the sale proceeds. Maassel asked if the CIC gets an offer, whoever gets the final say on acceptance of

Mazur said an option would be to do like what was done with the spec building and enter into a development agreement.

Motion: Comadoll Second: Baer
that the CIC market the property at the set the price of \$210,000.

Maassel asked how long are you going to give the CIC.
Commissioner Miller suggested six months and then if there are not prospects it could go to auction.

Roll call vote on the above motion:
Yea-Haase, Siclair, Comadoll, Baer, Bialorucki, Mires
Nay-

Motion: Comadoll
to adjourn the Special City Council meeting.

Roll call vote on the above motion:
Yea- Haase, Siclair, Comadoll, Baer, Bialorucki, Mires
Nay-

The Special City Council meeting was adjourned at 6:57 pm.

Joseph D. Bialorucki, Council President

Jason P. Maassel, Mayor

Gregory J. Heath, Finance Director/Clerk

City of Napoleon, Ohio

CITY COUNCIL

in Joint Session with the

Water, Sewer, Refuse, Recycling and Litter Committee

Board of Public Affairs

and

Municipal Properties, Buildings, Land Use and Economic Development Committee

SPECIAL MEETING MINUTES

MONDAY, FEBRUARY 12, 2018 AT 7:00 PM

PRESENT

City Councilmembers

Mayor

City Manager

Finance Director/Clerk

Law Director

Recorder

City Staff

Joseph D. Bialorucki-Council President, Dan Baer-Council President Pro-Tem, Jeff Comadoll, Jeff Mires, Lori Siclair, Ken Haase

Jason P. Maassel

Joel L. Mazur

Gregory J. Heath

Billy D. Harmon

Roxanne Dietrich

Clayton O'Brien, Fire Chief

Dave Mack, Chief of Police

Chad E. Lulfs, P.E., P.S., Public Works Director

Scott Hoover, WTP Superintendent

Dave Pike, WWTP Superintendent

Dr. David Cordes, Mike DeWit, Rory Prigge

Newsmedia

BOPA Members

Others

ABSENT

Councilmember

Travis Sheaffer

Call to Order

Council President Bialorucki called the meeting to order at 7:08 pm.

Concept for Cost-Based Billing Structure for Water Customers

DeWit explained the cost-based structure for billing water rates.

You put together all the costs that it takes to make water and you divide that by the number of gallons of water you make. The advantage to cost based vs. revenue based that is currently being used is, you are not constantly having to increase rates to customers every two or three years, once the structure is set, it is automatic, you'd be billing water like we do electricity; every time Courtney is hired to do a rate review, it costs the City \$30,000. Another benefit is the satellite customers are comfortable and understand the cost-based billing structure. Revenue based water rates were designed when utility rates were constant, the rates are now dynamic with all the regulations and changes making cost-based billing easier. We have the \$14 million debt service for the water treatment plant plus the MIEC cost, water intake, Wauseon raw waterline, distribution projects and the cost of electricity for the new plant that is all electric. If we can keep Liberty Center that would increase our flow rate by 20% which is a lot. The cost of manufacturing water will be the same for all customers, there will be no declining blocks. Dr. Cordes asked how the different rates would be handled. DeWit answered that could be done on the

distribution side just like we do for electric. For electric there is a 3-month rolling average to make the curve smooth, something can be done on the water side too. Hoover asked who would pay for the water loss, last month we were down by 17%. Mazur said the water loss is paid by proportionate share. Heath said overall satellites are 30% consumption and 25% revenue. Maassel said there are a lot of questions we do not have the answers to, there are a lot of unknowns. DeWit stated the contract is working against us right now. Mazur said the contract is giving them a reason to move forward exploring their options. I did offer them to have their surcharge reduced by 25% over a period of time. DeWit noted they are saying once the that date is done the City will not sell them water, that is not what the contract says and I do not believe legally you can shut them off and not provide any water. Mayor Maassel added Discussion/Action on cost-based billing structure concept to the February 19, 2018 City Council agenda. DeWit said on a last note, the governance will be you drink 10% of the water, you get 10% of the vote with the City having the vast majority of votes and veto power since our name is on the paper and it is our debt with our guys making the water. We could set up an association. Baer said if the satellites do walk away our local customers' rates are going up anyways. DeWit said bottom line is the more water we sell, the cheaper the rates will be.

Water Rate Review

Heath stated two years ago when Courtney presented the rate review, he recommended after two years for them to come back and re-evaluate the rates as the City should have a good idea what the numbers will be for the Water Treatment Plant project. If it is your desire, I can get an estimate from Courtney to do a rate review.

Water Tower Rehab

Mazur said a requirement of the water treatment plant project is that we maintain and paint the water tower. Lulfs continued, there is the interior portion to be painted and the difference between options A & B is \$6,000. The options for painting the exterior has a difference of \$155,500. The contractor for the WTP project, has a \$425,000 allowance in the contract to have the water tower painted. We'd be within that allowance if we do the 25-year option to paint the interior 25 year dry and for the outside 12-year estimated at \$391,390.00. This gives the outside paint half the life of paint of the inside. I'm fairly certain we would get an approved change order in the amount of \$122,000 to do the 25-year outside painting. Mazur said the last time the tower was painted was in 1991.

Motion to Approve 25-Year Option for Interior and Exterior Painting

Motion: Siclair
Second: Comadoll
to recommend to City Council to approve the 25-year painting options for both the interior and exterior.

Passed
Yea-2
Nay-0

Roll call vote on the above motion:
Yea-Comadoll, Siclair
Nay-

Former West School Property

Mazur introduced Randy Fisher, owner of VonDeylen Plumbing & Heating, I have met with Mr. Fisher and Joel Miller about the potential development of the former West School property. Mr. Fisher continued from there by showing a drawing of the proposed development for fifteen single family residential homes in the range of

Mayor Maassel added this item as a discussion/action agenda item for the February 19, 2018 City Council meeting.

Industrial Drive Street Improvements

Motion to Approve Plans and Specs

Motion: Haase Second: Mires
to approve the plans and specs for the Industrial Drive Street Improvements.

Roll call vote on the above motion:
Yea-Comadoll, Baer, Bialorucki, Mires, Haase, Siclair
Nay-

Motion: Comadoll Second: Baer
to adjourn the Special City Council meeting.

Roll call vote on the above motion:
Yea-Comadoll, Baer, Bialorucki, Sheaffer, Mires, Haase, Haase
Nay-

The Special City Council meeting was adjourned at 9:12 pm.

Approved:

February 19, 2018

Joseph D. Bialorucki, Council President

Jason P. Maassel, Mayor

Gregory J. Heath, Finance Director/Clerk

DRAFT

RESOLUTION NO. 004-18

A RESOLUTION AUTHORIZING THE EXPENDITURE OF FUNDS OVER TWENTY FIVE THOUSAND DOLLARS (\$25,000.00) FOR THE PURPOSE OF IMPLEMENTATION OF A GIS SYSTEM, AND TO SOLE SOURCE SAID IMPLEMENTATION TO STANTEC CONSULTING SERVICES, INC.; AND DECLARING AN EMERGENCY

WHEREAS, the City of Napoleon Engineering Department has been working toward full implementation of its GIS system; and,

WHEREAS, the City of Napoleon Engineering Department has been working with Stantec Consulting Services, Inc. since 2013 to implement the GIS system; and,

WHEREAS, Stantec Consulting Services, Inc. was included in the 2018 Master Bid Resolution (Resolution No. 083-17) for Engineering Services (Professional Services); and,

WHEREAS, the cost to implement the GIS system exceeds twenty five thousand dollars (\$25,000.00); and,

WHEREAS, the City of Napoleon desires to sole source this project to Stantec Consulting Services, Inc. due to Stantec's intimate knowledge of the City's GIS system (Stantec has been involved in the City's GIS implementation plan since 2013, including a detailed report outlining how to proceed), which may expedite the project; therefore, it is the opinion of this Council that it is in the best interest of the City of Napoleon to eliminate the necessity for competitive bidding; **Now Therefore**,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the City of Napoleon authorizes the expenditure of funds in excess of twenty five thousand dollars (\$25,000.00) to continue the GIS implementation process, which was included in the Master Bid Resolution.

Section 2. That, Council finds it to be in the best interest of the City to eliminate the necessity for competitive bidding.

Section 3. That, the City Manager is authorized to enter into a Contract with Stantec Consulting Services, Inc. to conduct said GIS implementation.

Section 4. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 5. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 6. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow for the timely implementation of the system; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full

force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law.

Passed: _____

Joseph D. Bialorucki, Council President

Approved: _____

Jason P. Maassel, Mayor

VOTE ON PASSAGE _____ Yea _____ Nay _____ Abstain

Attest:

Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Resolution No. 004-18 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____, _____; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Gregory J. Heath, Clerk/Finance Director



City of Napoleon, Ohio

Department of Public Works

255 West Riverview Avenue, P.O. Box 151
Napoleon, OH 43545

Chad E. Luffs, P.E., P.S., Director of Public Works

Telephone: (419) 592-4010 Fax: (419) 599-8393

www.napoleonohio.com

Memorandum

To: Joel L. Mazur, City Manager
From: Chad E. Luffs, P.E., P.S., Director of Public Works
cc: Mayor & City Council
Billy Harmon, City Law Director
Gregory J. Heath, City Finance Director
Date: February 16, 2018
Subject: GIS Implementation Project ~ Sole Sourcing

As part of the 2018 Budget, the City has allocated \$115,000.00 to move toward full implementation of our fledgling GIS. The Engineering Department has been working with Stantec Consulting Services, Inc. since 2013 to implement the system. As part of that implementation, a detailed report outlining how to proceed was prepared. The budgeted funds will cover the estimated costs for Phase 1-3 of a 5-Phase plan.

Stantec currently handles all of our GIS management. Because of Stantec's intimate knowledge of our infrastructure, their familiarity with our staff, their preparation of our plan, and their experience managing our current system, I am proposing to sole source this project to Stantec Consulting Services, Inc.

If approved for sole sourcing, I will negotiate a contract with Stantec. Once a contract is prepared, it will be brought back to Council for approval.

ORDINANCE NO. 005-18

AN ORDINANCE AMENDING THE CITY INCOME TAX CODE TO ADOPT SECTIONS 718.80 THROUGH 718.95 OF THE OHIO REVISED CODE; AND DECLARING AN EMERGENCY

- WHEREAS** in House Bill (H.B.) 49 of the 132nd General Assembly, the State's general appropriations bill for the biennium, includes uncodified Section 803.100 purporting to require that municipalities, on or before January 31, 2018, adopt certain municipal income tax provisions that are also adopted within H.B. 49 to authorize State officials to collect and administer municipal net profits taxes; and
- WHEREAS** Section 803.100 of H.B. 49 references and relies upon Section 718.04(A) of the Ohio Revised Code, which purports to make municipal income taxing authority conditional upon a municipality's adoption of code sections as dictated by the State; and
- WHEREAS** on December 21, 2017, Judge David Cain of the Franklin County Court of Common Pleas issued an order in Franklin County Common Pleas Case Number 17CV 10258 extending the deadline set by Section 803.100 of H.B. 49 to February 24, 2018; and
- WHEREAS** on February 12 and 13, 2018, Judge Cain held a hearing on the motion for preliminary injunction made by the coalition of municipalities challenging H.B. 49's municipal income tax provisions, and the Judge stated his intention to issue a decision prior to February 24, 2018; and
- WHEREAS** although the municipal income tax provisions of H.B. 49, and Section 718.04(A) of the Ohio Revised Code, violate the Home Rule Amendment, the City nevertheless is compelled to adopt H.B. 49's municipal income tax provisions, on or before February 24, 2018, to avoid any doubt or taxpayer challenge as to its ability to impose a municipal income tax under the terms of Section 803.100 of H.B. 49 and Section 718.04(A) of the Ohio Revised Code; and
- WHEREAS** the City is a party to ongoing litigation seeking a declaration that the H.B. 49 municipal income tax provisions, Section 718.04(A) of the Ohio Revised Code, and other provisions of Ohio law that usurp the powers of local self-government are unconstitutional, and to enjoin all actions by state officials to implement the H.B. 49 municipal income tax provisions; and
- WHEREAS** the City, by enacting this Ordinance, does not concede the legality of H.B. 49's municipal income tax provisions, Section 718.04(A) of the Ohio Revised Code, or any other law that is subject to the suit in which the City is participating, and reserves its right to continue prosecution of that lawsuit;

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF
NAPOLEON, STATE OF OHIO:**

- Section 1.** That sections 194.30 through 194.315 inclusive of Chapter 194 of the Codified Ordinances of the City shall hereby be enacted to read as set forth in Exhibit A of this Ordinance, attached hereto and incorporated by reference herein, for tax years starting on or after January 1, 2018.
- Section 2.** That the City Council hereby expressly finds and determines that it does not concede the legality of H.B. 49's municipal income tax provisions; Section 803.100 of H.B. 49; Section 718.04(A) of the Ohio Revised Code; or any other law that is the subject of the action pending in Case Number 2017 CV 10258 in the Franklin County Court of Common Pleas, and that the City reserves its rights to continue its participation in and prosecution of said litigation, and any other litigation challenging the State's authority to dictate municipal tax collection and administration, and that adoption of this Ordinance shall not prejudice the claims of the City therein.
- Section 3.** That this Ordinance is declared to be emergency legislation, necessary for the immediate preservation of the public peace, health, and safety, which shall be effective on February 24, 2018, such emergency arising from the coercive provisions of law found in H.B. 49 and Section 718.04(A) of the Ohio Revised Code and the need for the City to preserve its taxing authority in the event that the H.B. 49 municipal income tax provisions and Section 718.04(A) of the Ohio Revised Code are not declared to be unconstitutional.
- Section 4.** That Chapter 193 of the Codified Ordinances of Napoleon, Ohio remains in full force and effect for all taxable years prior to 2016.
- Section 5.** That the Council hereby finds that this Ordinance was deliberated upon and passed in open meetings in compliance with Section 121.22 of the Ohio Revised Code.
- Section 6.** That if any provision of the H.B 49 municipal income tax provisions is found unconstitutional, or is stayed or enjoined, that the provisions adopted in Section 1 of this Ordinance shall likewise be stayed.

Passed: _____

Joseph D. Bialorucki, Council President

Approved: _____

Jason P. Maassel, Mayor

VOTE ON PASSAGE ____ Yea ____ Nay ____ Abstain

Attest:

Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Ordinance No. 005-18 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____, _____; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Gregory J. Heath, Clerk/Finance Director

194.30 Filing net profit taxes; election to be subject to provisions of chapter.

(A) A taxpayer may elect to be subject to sections 194.30 to 194.315 of the Codified Ordinances in lieu of the provisions set forth in the remainder of this chapter. Notwithstanding any other provision of this chapter, upon the taxpayer's election, both of the following shall apply:

Commented [BTM1]: Reference local analogue to 718.80-718.95

(1) The state tax commissioner shall serve as the sole administrator of the municipal net profit tax for which the taxpayer as defined in 194.301(C) of the Codified Ordinances is liable for the term of the election;

Commented [BTM2]: Reference local analogue to 718.81

(2) The commissioner shall administer the tax pursuant to sections 718.80 to 718.95 of the Revised Code, sections 194.30 to 194.315 of the Codified Ordinances, and any applicable provision of Chapter 5703. of the Revised Code.

Commented [BTM3]: Reference local analogue to 718.80-718.95

(B)

(1) A taxpayer shall make the initial election on or before the first day of the third month after the beginning of the taxpayer's taxable year by notifying the tax commissioner and the City of Napoleon, on a form prescribed by the tax commissioner.

(2)

(a) The election, once made by the taxpayer, applies to the taxable year in which the election is made and to each subsequent taxable year until the taxpayer notifies the tax commissioner and the City of Napoleon of its termination of the election.

(b) A notification of termination shall be made, on a form prescribed by the tax commissioner, on or before the first day of the third month of any taxable year.

(c) Upon a timely and valid termination of the election, the taxpayer is no longer subject to sections 194.30 to 194.315 of the Codified Ordinances, and is instead subject to the provisions set forth in the remainder of this chapter.

Commented [BTM4]: Reference local analogue to 718.80-718.95

(C) The tax commissioner shall enforce and administer sections 194.30 to 194.315 of the Codified Ordinances. In addition to any other powers conferred upon the tax commissioner by law, the tax commissioner may:

Commented [BTM5]: Reference local analogue to 718.80-718.95

(1) Prescribe all forms necessary to administer those sections;

(2) Adopt such rules as the tax commissioner finds necessary to carry out those sections;

(3) Appoint and employ such personnel as are necessary to carry out the duties imposed upon the tax commissioner by those sections.

(D) The tax commissioner shall not be considered a tax administrator, as that term is defined in section 718.01 of the Revised Code and Section 194.03 of the City of Napoleon Codified Ordinances.

Commented [BTM6]: Reference local analogue to 718.01 (likely .01 of your income tax chapter)

194.301 Definitions.

If a term used in sections 194.30 to 194.315 of the Codified Ordinances that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the Revised Code and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall have control over the use of the term in Title LVII of the Revised Code, unless the term is defined in Chapter 5703. of the Revised Code, in which case the definition in that chapter shall control. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States related to federal income taxes. If a term is defined in both this section and section 194.03 of the Codified Ordinances, the definition in this section shall control for all uses of that term in sections 194.30 to 194.315 of the Codified Ordinances.

Commented [BTM7]: Reference local analogue to 718.80-718.95

Commented [BTM8]: Reference local analogue to 718.01

Commented [BTM9]: Reference local analogue to 718.80-718.95

As used in sections 194.30 to 194.315 of the Codified Ordinances only:

(A) "Municipal taxable income" means income apportioned or situated to the municipal corporation under section 194.302 of the Codified Ordinances, as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for the municipal corporation.

Commented [BTM10]: Reference local analogue to 718.82

(B) "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 as described in division (D)(5) of section 718.01 of the Revised Code and section 194.03 of the Codified Ordinances, 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:

Commented [BTM11]: Reference local analogue to 718.01

(1) 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.

(2) Add an amount equal to five per cent of intangible income deducted under division (B)(1) 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.

(3) 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.

(4)

(a) Except as provided in division (B)(4)(b) 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.

(b) Division (B)(4)(a) 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.

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

(6) 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.

(7) 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 Revised Code.

(8) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.

(9) 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 (B)(1) of section 194.306 of the Codified Ordinances.

(10) 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 (B)(1) of section 194.306 of the Codified Ordinances.

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (47)(B) of section 194.03 of the Codified Ordinances, and is not a publicly traded partnership that has made the election described in division (23)(D) of section 194.03 of the Codified Ordinances, 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 (B) 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.

(C) "Taxpayer" has the same meaning as in section 194.03 of the Codified Ordinances, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745. of the Revised Code. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

(D) "Tax return" or "return" means the notifications and reports required to be filed pursuant to sections 194.30 to 194.315 of the Codified Ordinances for the purpose of reporting municipal income taxes, and includes declarations of estimated tax.

(E) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the calculation of the taxpayer's adjusted federal taxable income is based pursuant to this chapter. If a taxpayer's taxable year is changed for federal income tax purposes, the taxable year for purposes of sections 194.30 to 194.315 of the Codified Ordinances is changed accordingly but may consist of an aggregation of more than one taxable year for federal income tax purposes. The tax commissioner may prescribe by rule an appropriate period as the taxable year for a taxpayer that has had a change of its taxable year for federal income tax purposes, for a taxpayer that has two or more short taxable years for

Commented [BTM12]: Reference local analogue to (E)(3)(b) of 718.86.

Commented [BTM13]: Reference local analogue to (E)(3)(b) of 718.86.

Commented [BTM14]: This will reference local analogue to (L)(2) of 718.01.

Commented [BTM15]: This will be the provision in your local section analogous to (D)(5) of 718.01.

Commented [BTM16]: Reference local analogue to 718.01(L)

Commented [BTM17]: Reference local analogue to 718.80 to 718.95

Commented [BTM18]: Reference local analogue to 718.80 to 718.95

federal income tax purposes as the result of a change of ownership, or for a new taxpayer that would otherwise have no taxable year.

(F) "Assessment" means a notice of underpayment or nonpayment of a tax issued pursuant to section 194.310 of the Codified Ordinances.

194.302 Applicability; taxable situs; apportionment.

This section applies to any taxpayer that is engaged in a business or profession in the City of Napoleon and that has made the election under section 194.30 of the Codified Ordinances.

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

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

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

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City of Napoleon 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 194.052 of the Codified Ordinances;

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

(B)

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

(a) Separate accounting;

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

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

Commented [BTM19]: Reference local analogue to 718.90

Commented [BTM20]: Reference local analogue to 718.80

Commented [BTM21]: Reference local analogue to 718.011.

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

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the tax commissioner denies the request in an assessment issued within the period prescribed by division (A) of section 194.310 of the Codified Ordinances.

Commented [BTM22]: Reference local analogue to 718.90

(3) The tax commissioner may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (A) of section 194.310 of the Codified Ordinances.

Commented [BTM23]: Reference local analogue to 718.90

(C) As used in division (A)(2) 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:

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

(a) The employer;

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

(c) A vendor, customer, client, or patient of a person described in division (C)(1)(b) of this section, or a related member of such a vendor, customer, client, or patient.

(2) 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;

(3) Any other location, if the tax commissioner determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (C)(1) or (2) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the tax commissioner makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the tax commissioner's determination was unreasonable.

(D) For the purposes of division (A)(3) of this section, receipts from sales and rentals made and services performed shall be situated to the City of Napoleon as follows:

(1) Gross receipts from the sale of tangible personal property shall be situated to the City of Napoleon only if, regardless of where title passes, the property meets either of the following criteria:

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

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

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

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

(4) To the extent included in income, gross receipts from rents and royalties from real property located in the City of Napoleon shall be situated to the City of Napoleon.

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

(E) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the City of Napoleon in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City of Napoleon based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City of Napoleon to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(F) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (11)(L) and (34)(A) of section 194.03 of the Codified Ordinances by the City or substantially similar provision of the codified ordinances of another municipal corporation, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to the City of Napoleon. In no case shall a taxpayer be required to add to its net profit that was apportioned to the City of Napoleon any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to the City of Napoleon under this section.

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

194.303 Information provided to tax administrators; confidentiality.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by sections 194.30 to 194.315 of the Codified Ordinances is confidential, and no person shall disclose such information, except for official purposes, in accordance with a proper judicial order, or as provided in section 4123.271 or 5703.21 of the Revised Code. The tax commissioner may furnish the internal revenue service with copies of returns filed. This section does not prohibit the publication of statistics in a form which does not disclose information with respect to particular taxpayers.

(B) In May and November of each year, the tax commissioner shall provide the City of Napoleon tax administrator with the following information for every taxpayer that filed tax returns with the commissioner under sections 194.30 to 194.315 of the Codified Ordinances and that had

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Commented [BTM25]: Reference local analogue for 718.80-718.95

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municipal taxable income apportionable to the City of Napoleon under this chapter for any prior year:

- (1) The taxpayer's name, address, and federal employer identification number;
- (2) The taxpayer's apportionment ratio for, and amount of municipal taxable income apportionable to, the City of Napoleon pursuant to section 194.302 of the Codified Ordinances;
- (3) The amount of any pre-2017 net operating loss carryforward utilized by the taxpayer;
- (4) Whether the taxpayer requested that any overpayment be carried forward to a future taxable year;
- (5) The amount of any credit claimed under section 718.94 of the Revised Code.

(C) Not later than thirty days after each distribution made to municipal corporations under section 718.83 of the Revised Code, the tax commissioner shall provide to the City of Napoleon a report stating the name and federal identification number of every taxpayer that made estimated payments that are attributable to the City of Napoleon and the amount of each such taxpayer's estimated payment.

(D) The information described under divisions (B) and (C) of this section shall be provided to the individual or individuals designated by the City of Napoleon tax administrator under section 718.83(D) of the Revised Code.

(E)

(1) The City of Napoleon expects that the tax commissioner will, pursuant to section 718.84(E) of the Revised Code, provide tax returns and other information it receives in the performance of its administration of the municipal net profits tax for taxpayers making the election provided in section 194.30 of the Codified Ordinances. The tax administrator shall review these returns and information, as well as the information received pursuant to divisions (B) and (C) of this section, and has discretion to refer any taxpayer for audit by the tax commissioner. Such referral shall be made on a form prescribed by the commissioner and shall include any information that forms the basis for the referral.

(2) if the tax commissioner declines to audit a taxpayer referred by the tax administrator under this section, the City reserves its right to pursue any and all remedies, whether at law or in equity, to ensure that the correct tax liability has been calculated and paid by the taxpayer.

194.304 Filing of annual return; remittance; disposition of funds.

(A)

(1) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under section 194.308 of the Codified Ordinances, shall be submitted to the tax commissioner, on a form and in the manner prescribed by the commissioner, on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

Commented [BTM27]: This will reference the local analogue to 718.82

Commented [BTM28]: Under the state law, this section deals with the tax commissioner's discretionary rulemaking authority to make rules under which it may provide returns and other information from taxpayers to local officials. It goes on to describe how local tax administrators can refer taxpayers for audit, which the tax commissioner may (or may not) follow. It limits the grounds upon which the administrator may refer for audit. Finally, it states that local officials may pursue a writ of mandamus to enforce the commissioner's duties. Unfortunately, the way the division is written gives the commissioner basically no duty to either make rules providing tax returns to municipalities, or to follow tax administrators' recommendations for audit.

The section proposed for this sample ordinance asserts local power to determine audit referrals and reserves the right to pursue all remedies for tax compliance.

Commented [BTM29]: Reference local analogue to 718.80.

Commented [BTM30]: Reference local analogue to 718.88.

(2) If a taxpayer has multiple taxable years ending within one calendar year, the taxpayer shall aggregate the facts and figures necessary to compute the tax due under this chapter, in accordance with sections 194.301, 194.302, and, if applicable, 194.306 of the Codified Ordinances onto its annual return.

Commented [BTM31]: These will reference your local code sections analogous to 718.81, 718.82, and 718.86.

(3) The remittance shall be made payable to the treasurer of state and in the form prescribed by the tax commissioner. If the amount payable with the tax return is ten dollars or less, no remittance is required.

(B)

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

(2)

(a) The tax commissioner may require a taxpayer to include, with each annual tax return, amended return, or request for refund filed with the commissioner under sections 194.30 to 194.315 of the Codified Ordinances, copies of any relevant documents or other information.

Commented [BTM32]: Reference local analogue for 718.80-718.95

(b) A taxpayer that files an annual tax return electronically through the Ohio business gateway or in another manner as prescribed by the tax commissioner shall either submit the documents required under this division electronically as prescribed at the time of filing or, if electronic submission is not available, mail the documents to the tax commissioner. The department of taxation shall publish a method of electronically submitting the documents required under this division on or before January 1, 2019.

(3) After a taxpayer files a tax return, the tax commissioner may request, and the taxpayer shall provide, any information, statements, or documents required to determine and verify the taxpayer's municipal income tax.

(D)

(1)

(a) Any taxpayer that has duly requested an automatic extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a tax return with the commissioner under this section. The extended due date of the return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates.

(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 commissioner grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the commissioner receives the request on or before the date the municipal income tax return is due, the commissioner shall grant the taxpayer's extension request.

(c) An extension of time to file under division (D)(1) of this section is not an extension of the time to pay any tax due unless the tax commissioner grants an extension of that date.

(2) If the commissioner considers it necessary in order to ensure payment of a tax imposed in accordance with section 194.011 of the Codified Ordinances, the commissioner may require

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taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(E) Each return required to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the tax commissioner about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the commissioner to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the commissioner with information that is missing from the return, to contact the commissioner for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the commissioner and has shown to the preparer or other person.

(F) When income tax returns or other documents require the signature of a tax return preparer, the tax commissioner shall accept a facsimile or electronic version of such a signature in lieu of a manual signature.

194.305 Electronic filing.

(A) All taxpayers that have made the election allowed under section 194.30 of the Codified Ordinances shall file any tax return or extension for filing a tax return, and shall make payment of amounts shown to be due on such returns, electronically, either through the Ohio business gateway or in another manner as prescribed by the tax commissioner.

Commented [BTM34]: Reference to local analogue to 718.80 in this code

(B) A taxpayer may apply to the commissioner, on a form prescribed by the commissioner, to be excused from the requirement to file returns and make payments electronically. For good cause shown, the commissioner may excuse the applicant from the requirement and permit the applicant to file the returns or make the payments by nonelectronic means.

(C) The tax commissioner may adopt rules establishing the following:

(1) The format of documents to be used by taxpayers to file returns and make payments by electronic means;

(2) The information taxpayers must submit when filing tax returns by electronic means.

194.306 Consolidated returns.

(A) As used in this section:

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

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

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

(4) "Incumbent local exchange carrier" has the same meaning as in section 4927.01 of the Revised Code.

(5) "Local exchange telephone service" has the same meaning as in section 5727.01 of the Revised Code.

(B)

(1) A taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated tax return for a taxable year if at least one member of the affiliated group of corporations is subject to municipal income tax in that taxable year and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. 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 tax returns under division (B)(2) of this section or a taxpayer receives permission from the tax commissioner. The tax commissioner shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated tax returns under this section must be made on or before the fifteenth day of the fourth month of the year following the last year of a five-year consolidated tax return election period in effect under division (B)(1) of this section. The election to discontinue filing a consolidated tax return is binding for a five-year period beginning with the first taxable year of the election.

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

(4) When a taxpayer makes the election allowed under section 194.30 of the Codified Ordinances, a valid election made by the taxpayer under division (B)(1) or (2) of section 194.063 of the Codified Ordinances is binding upon the tax commissioner for the remainder of the five-year period.

(5) When an election made under section 194.30 of the Codified Ordinances is terminated, a valid election made under this section is binding upon the tax administrator for the remainder of the five-year period.

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

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

(E)

(1) Except as otherwise provided in divisions (E)(2), (3), and (4) of this section, corporations that file a consolidated tax return shall compute adjusted federal taxable income, as defined in section 194.301 of the Codified Ordinances, 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.

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(2) No corporation filing a consolidated tax return shall make any adjustment otherwise required under division (B) of section 194.301 of the Codified Ordinances 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.

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(3) If the net profit or loss of a pass-through entity having at least eighty per cent 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 tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in section 194.302 of the Codified Ordinances, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

Commented [BTM40]: Reference local analogue to 718.82

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in section 194.302 of the Codified Ordinances, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

Commented [BTM41]: Reference local analogue to 718.82

(4) If the net profit or loss of a pass-through entity having less than eighty per cent 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 tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in section 194.302 of the Codified Ordinances, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation;

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(b) The pass-through entity shall be subject to municipal income taxation as a separate taxpayer in accordance with sections 194.30 to 194.315 of the Codified Ordinances on the basis of the

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entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(F) Corporations filing a consolidated tax return shall make the computations required under section 194.302 of the Codified Ordinances 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.

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(G) Each corporation filing a consolidated tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts applicable under section 194.30 to 194.315 of the Codified Ordinances or Chapter 5703. of the Revised Code to 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.

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194.307 Failure to pay tax.

If a taxpayer that has made the election allowed under 194.30 of the Codified Ordinances fails to pay any tax as required under sections 194.30 to 194.315 of the Codified Ordinances, or any portion of that tax, on or before the date prescribed for its payment, interest shall be assessed, collected, and paid, in the same manner as the tax, upon such unpaid amount at the rate per annum prescribed by section 5703.47 of the Revised Code from the date prescribed for its payment until it is paid or until the date an assessment is issued under section 194.310 of the Codified Ordinances, whichever occurs first.

Commented [BTM46]: Reference local analogue to 718.80

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194.308 Declaration of estimated taxes.

(A) As used in this section:

(1) "Combined tax liability" means the total amount of a taxpayer's income tax liabilities to all municipal corporations in this state for a taxable year.

(2) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's combined tax liability for the current taxable year.

(B)

(1) Except as provided in division (B)(4) of this section, every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the tax commissioner, if the amount payable as estimated taxes is at least two hundred dollars.

(2) Except as provided in division (B)(4) of this section, a taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the commissioner.

(3) The declaration of estimated taxes shall be filed on or before the fifteenth day of the fourth month after the beginning of the taxable year or on or before the fifteenth day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) The tax commissioner may waive the requirement for filing a declaration of estimated taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.

(C) Each taxpayer shall file the declaration of estimated taxes with, and remit estimated taxes to, the tax commissioner at the times and in the amounts prescribed in division (C)(1) of this section. Remitted taxes shall be made payable to the treasurer of state.

(1) The required portion of the combined tax liability for the taxable year that shall be paid through estimated taxes shall be as follows:

(a) On or before the fifteenth day of the fourth month after the beginning of the taxable year, twenty-two and one-half per cent of the combined tax liability for the taxable year;

(b) On or before the fifteenth day of the sixth month after the beginning of the taxable year, forty-five per cent of the combined tax liability for the taxable year;

(c) On or before the fifteenth day of the ninth month after the beginning of the taxable year, sixty-seven and one-half per cent of the combined tax liability for the taxable year;

(d) On or before the fifteenth day of the twelfth month of the taxable year, ninety per cent of the combined tax liability for the taxable year.

(2) If the taxpayer determines that its declaration of estimated taxes will not accurately reflect the taxpayer's tax liability for the taxable year, the taxpayer shall increase or decrease, as appropriate, its subsequent payments in equal installments to result in a more accurate payment of estimated taxes.

(3)

(a) Each taxpayer shall report on the declaration of estimated taxes the portion of the remittance that the taxpayer estimates that it owes to each municipal corporation for the taxable year.

(b) Upon receiving a payment of estimated taxes under this section, the commissioner shall immediately forward the payment to the treasurer of state. The treasurer shall credit the payment in the same manner as in division (B) of section 718.85 of the Revised Code.

(D)

(1) In the case of any underpayment of estimated taxes, there shall be added to the taxes an amount determined at the rate per annum prescribed by section 5703.47 of the Revised Code 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 per cent of the combined 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 per cent of the combined 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 per cent of the combined tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, ninety per cent of the combined 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 due.

(3) All amounts collected under this section shall be considered as taxes collected under sections 194.30 to 194.315 of the Codified Ordinances and shall be credited and distributed to municipal corporations in accordance with section 718.83 of the Revised Code.

(E) An underpayment of any portion of a combined tax liability 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 per cent of the combined 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 per cent 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 municipal income tax return for that year.

194.309 Additional penalties.

(A) In addition to any other penalty imposed by sections 194.30 to 194.315 of the Codified Ordinances or Chapter 5703. of the Revised Code, the following penalties shall apply:

(1) If a taxpayer required to file a tax return under sections 194.30 to 194.315 of the Codified Ordinances fails to make and file the return within the time prescribed, including any extensions of time granted by the tax commissioner, the commissioner may impose a penalty not exceeding twenty-five dollars per month or fraction of a month, for each month or fraction of a month elapsing between the due date, including extensions of the due date, and the date on which the return is filed. The aggregate penalty, per instance, under this division shall not exceed one hundred fifty dollars.

(2) If a person required to file a tax return electronically under sections 194.30 to 194.315 of the Codified Ordinances fails to do so, the commissioner may impose a penalty not to exceed the following:

(a) For each of the first two failures, five per cent of the amount required to be reported on the return;

(b) For the third and any subsequent failure, ten per cent of the amount required to be reported on the return.

(3) If a taxpayer that has made the election allowed under section 194.30 of the Codified Ordinances fails to timely pay an amount of tax required to be paid under this chapter, the commissioner may impose a penalty equal to fifteen per cent of the amount not timely paid.

(4) If a taxpayer files what purports to be a tax return required by sections 194.30 to 194.315 of the Codified Ordinances that does not contain information upon which the substantial correctness

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of the return may be judged or contains information that on its face indicates that the return is substantially incorrect, and the filing of the return in that manner is due to a position that is frivolous or a desire that is apparent from the return to delay or impede the administration of sections 194.30 to 194.315 of the Codified Ordinances, a penalty of up to five hundred dollars may be imposed.

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(5) If a taxpayer makes a fraudulent attempt to evade the reporting or payment of the tax required to be shown on any return required under sections 194.30 to 194.315 of the Codified Ordinances, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the tax required to be shown on the return.

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(6) If any person makes a false or fraudulent claim for a refund under section 194.311 of the Codified Ordinances, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the claim. Any penalty imposed under this division, any refund issued on the claim, and interest on any refund from the date of the refund, may be assessed under section 194.310 of the Codified Ordinances without regard to any time limitation for the assessment imposed by division (A) of that section.

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(B) For purposes of this section, the tax required to be shown on a tax return shall be reduced by the amount of any part of the tax paid on or before the date, including any extensions of the date, prescribed for filing the return.

(C) Each penalty imposed under this section shall be in addition to any other penalty imposed under this section. All or part of any penalty imposed under this section may be abated by the tax commissioner. The commissioner may adopt rules governing the imposition and abatement of such penalties.

(D) All amounts collected under this section shall be considered as taxes collected under sections 194.30 to 194.315 of the Codified Ordinances and shall be credited and distributed to municipal corporations in the same proportion as the underlying tax liability is required to be distributed to such municipal corporations under section 718.83 of the Revised Code.

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194.310 Assessments against taxpayer.

(A) If any taxpayer required to file a return under section 194.30 to 194.315 of the Codified Ordinances fails to file the return within the time prescribed, files an incorrect return, or fails to remit the full amount of the tax due for the period covered by the return, the tax commissioner may make an assessment against the taxpayer for any deficiency for the period for which the return or tax is due, based upon any information in the commissioner's possession.

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The tax commissioner shall not make or issue an assessment against a taxpayer more than three years after the later of the date the return subject to assessment was required to be filed or the date the return was filed. Such time limit may be extended if both the taxpayer and the commissioner consent in writing to the extension. Any such extension shall extend the three-year time limit in section 194.311 of the Codified Ordinances for the same period of time. There shall be no bar or limit to an assessment against a taxpayer that fails to file a return subject to assessment as required by sections 194.30 to 194.315 of the Codified Ordinances, or that files a fraudulent return. The commissioner shall give the taxpayer assessed written notice of the assessment as provided in section 5703.37 of the Revised Code. With the notice, the commissioner shall provide instructions on how to petition for reassessment and request a hearing on the petition.

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Commented [BTM62]: Reference local analogue to 718.80-718.95

(B) Unless the taxpayer assessed files with the tax commissioner within sixty days after service of the notice of assessment, either personally or by certified mail, a written petition for reassessment signed by the authorized agent of the taxpayer assessed having knowledge of the facts, the assessment becomes final, and the amount of the assessment is due and payable from the taxpayer to the treasurer of state. The petition shall indicate the taxpayer's objections, but additional objections may be raised in writing if received by the commissioner prior to the date shown on the final determination. If the petition has been properly filed, the commissioner shall proceed under section 5703.60 of the Revised Code.

(C) After an assessment becomes final, if any portion of the assessment remains unpaid, including accrued interest, a certified copy of the tax commissioner's entry making the assessment final may be filed in the office of the clerk of the court of common pleas in the county in which the taxpayer has an office or place of business in this state, the county in which the taxpayer's statutory agent is located, or Franklin county.

Immediately upon the filing of the entry, the clerk shall enter a judgment against the taxpayer assessed in the amount shown on the entry. The judgment may be filed by the clerk in a loose-leaf book entitled "special judgments for municipal income taxes," and shall have the same effect as other judgments. Execution shall issue upon the judgment upon the request of the tax commissioner, and all laws applicable to sales on execution shall apply to sales made under the judgment.

If the assessment is not paid in its entirety within sixty days after the day the assessment was issued, the portion of the assessment consisting of tax due shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the commissioner issues the assessment until the assessment is paid or until it is certified to the attorney general for collection under section 131.02 of the Revised Code, whichever comes first. If the unpaid portion of the assessment is certified to the attorney general for collection, the entire unpaid portion of the assessment shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the date of certification until the date it is paid in its entirety. Interest shall be paid in the same manner as the tax and may be collected by issuing an assessment under this section.

(D) All money collected under this section shall be credited to the municipal income tax fund and distributed to the municipal corporation to which the money is owed based on the assessment issued under this section.

(E) If the tax commissioner believes that collection of the tax will be jeopardized unless proceedings to collect or secure collection of the tax are instituted without delay, the commissioner may issue a jeopardy assessment against the taxpayer liable for the tax. Immediately upon the issuance of the jeopardy assessment, the commissioner shall file an entry with the clerk of the court of common pleas in the manner prescribed by division (C) of this section. Notice of the jeopardy assessment shall be served on the taxpayer assessed or the taxpayer's legal representative in the manner provided in section 5703.37 of the Revised Code within five days of the filing of the entry with the clerk. The total amount assessed is immediately due and payable, unless the taxpayer assessed files a petition for reassessment in accordance with division (B) of this section and provides security in a form satisfactory to the commissioner and in an amount sufficient to satisfy the unpaid balance of the assessment. Full or partial payment of the assessment does not prejudice the commissioner's consideration of the petition for reassessment.

(F) Notwithstanding the fact that a petition for reassessment is pending, the taxpayer may pay all or a portion of the assessment that is the subject of the petition. The acceptance of a

payment by the treasurer of state does not prejudice any claim for refund upon final determination of the petition.

If upon final determination of the petition an error in the assessment is corrected by the tax commissioner, upon petition so filed or pursuant to a decision of the board of tax appeals or any court to which the determination or decision has been appealed, so that the amount due from the taxpayer under the corrected assessment is less than the portion paid, there shall be issued to the taxpayer, its assigns, or legal representative a refund in the amount of the overpayment as provided by section 194.311 of the Codified Ordinances, with interest on that amount as provided by that section.

194.311 Refund applications.

(A) An application to refund to a taxpayer the amount of taxes paid on any illegal, erroneous, or excessive payment of tax under sections 194.30 to 194.315 of the Codified Ordinances, including assessments, shall be filed with the tax commissioner within three years after the date of the illegal, erroneous, or excessive payment of the tax, or within any additional period allowed by division (A) of section 194.310 of the Codified Ordinances. The application shall be filed in the form prescribed by the tax commissioner.

(B)

(1) On the filing of a refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. The amount determined shall be based on the amount overpaid per return or assessment. If the amount is greater than ten dollars and not less than that claimed, the commissioner shall certify that amount to the director of budget and management and the treasurer of state for payment from the tax refund fund created in section 5703.052 of the Revised Code. If the amount is greater than ten dollars but less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

(2) Upon issuance of a refund under this section, the commissioner shall notify each municipal corporation of the amount refunded to the taxpayer attributable to that municipal corporation, which shall be deducted from the municipal corporation's next distribution under section 718.83 of the Revised Code.

(C) Any portion of a refund determined under division (B) of this section that is not issued within ninety days after such determination shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the ninety-first day after such determination until the day the refund is paid or credited. On an illegal or erroneous assessment, interest shall be paid at that rate from the date of payment on the illegal or erroneous assessment until the day the refund is paid or credited.

194.312 Amended returns.

(A) If any of the facts, figures, computations, or attachments required in an annual return filed by a taxpayer that has made the election allowed under section 194.30 of the Codified Ordinances and used to determine the tax due under sections 194.30 to 194.315 of the Codified Ordinances must be altered as the result of an adjustment to the taxpayer's federal income tax return, whether initiated by the taxpayer or the internal revenue service, and such alteration affects the taxpayer's tax liability under those sections, the taxpayer shall file an amended return with the tax commissioner in such form as the commissioner requires. The amended return shall be filed not later than sixty days after the adjustment is agreed upon or finally determined for

Commented [BTM63]: Reference local analogue to 718.91

Commented [BTM64]: Reference local analogue to 718.80-718.95

Commented [BTM65]: Reference local analogue to 718.90

Commented [BTM66]: Reference local analogue to 718.80

Commented [BTM67]: Reference local analogue to 718.80-718.95

federal income tax purposes or after any federal income tax deficiency or refund, or the abatement or credit resulting therefrom, has been assessed or paid, whichever occurs first. 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 commissioner before filing the amended return.

(B) 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. An amended return required by this section is a return subject to assessment under section 194.310 of the Codified Ordinances for the purpose of assessing any additional tax due under this section, together with any applicable penalty and interest. The amended return shall not reopen those facts, figures, computations, or attachments from a previously filed return no longer subject to assessment that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal tax return.

Commented [BTM68]: Reference to local analogue to 718.90

(C) In the case of an overpayment, an application for refund may be filed under this division within the sixty-day period prescribed for filing the amended return, even if that period extends beyond the period prescribed in section 194.311 of the Codified Ordinances, if the application otherwise conforms to the requirements of that section. An application filed under this division shall claim refund of overpayments resulting from alterations to only those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal income tax return unless it is also filed within the time prescribed in section 194.311 of the Codified Ordinances. The application shall not reopen those facts, figures, computations, or attachments that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal income tax return.

Commented [BTM69]: Reference local analogue to 718.91

Commented [BTM70]: Reference local analogue to 718.91

194.313 Examination of records and other documents and persons.

(A) The tax commissioner, or any authorized agent or employee thereof, may examine the books, papers, records, and federal and state income tax returns of any taxpayer or other person that is subject to sections 194.30 to 194.315 of the Codified Ordinances for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due as required under those sections. Upon written request by the commissioner or a duly authorized agent or employee thereof, every taxpayer or other person subject to this section is required to furnish the opportunity for the commissioner, 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.

Commented [BTM71]: Reference local analogue to 718.80-718.95

(B) The records and other documents of any taxpayer or other person that is subject to sections 194.30 to 194.315 of the Codified Ordinances shall be open to the tax commissioner'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 commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The commissioner may require any person, by notice served on that person, to keep such records as the commissioner determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by a municipal corporation.

Commented [BTM72]: Reference local analogue to 718.80-718.95

(C) The tax commissioner may examine under oath any person that the commissioner 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 commissioner may, for this purpose, compel any such person to attend a hearing or examination and to produce any

books, papers, records, and federal income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(D) No person issued written notice by the tax commissioner compelling attendance at a hearing or examination or the production of books, papers, records, or federal income tax returns under this section shall fail to comply.

194.314 Credits.

(A) A credit, granted by resolution or ordinance of the City of Napoleon pursuant to section 194.081 or 194.082 of the Codified Ordinances, shall be available to a taxpayer that has made the election allowed under section 194.30 of the Codified Ordinances, against the municipal corporation's tax on income. A municipal corporation shall submit the following information to the tax commissioner on or before the later of January 31, 2018, or the thirty-first day of January of the first year in which the taxpayer is eligible to receive the credit:

(1) A copy of the agreement entered into by the City of Napoleon and taxpayer under section 194.081 or 194.082 of the Codified Ordinances;

(2) A copy of the ordinance or resolution authorizing the agreement entered into between the City of Napoleon and the taxpayer.

(B)

(1) Each taxpayer that claims a credit shall submit, with the taxpayer's tax return, documentation issued by the City of Napoleon granting the credit that confirms the eligibility of the taxpayer for the credit, the amount of the credit for which the taxpayer is eligible, and the tax year to which the credit is to be applied.

(2) Such documentation shall be provided in the form prescribed by the tax commissioner.

(3) Nothing in this section shall be construed to authorize the tax commissioner to enter into an agreement with a taxpayer to grant a credit, to determine if a taxpayer meets the conditions of a tax credit agreement entered into by the City of Napoleon and taxpayer under section 194.081 or 194.082 of the Codified Ordinances, or to modify the terms or conditions of any such existing agreement.

194.315 Reckless violations; penalties.

(A) Except as provided in division (B) of this section, whoever recklessly violates division (A) of section 194.304 of the Codified Ordinances shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars or imprisonment for a term of up to six months, or both.

(B) Each instance of access or disclosure in violation of division (A) of section 194.304 of the Codified Ordinances constitutes a separate offense.

(C) These specific penalties shall not be construed to prevent the City from prosecuting any and all other offenses that may apply.

Commented [BTM73]: Reference local analogues to 718.15 and 718.151

Commented [BTM74]: Reference local analogue to 718.80

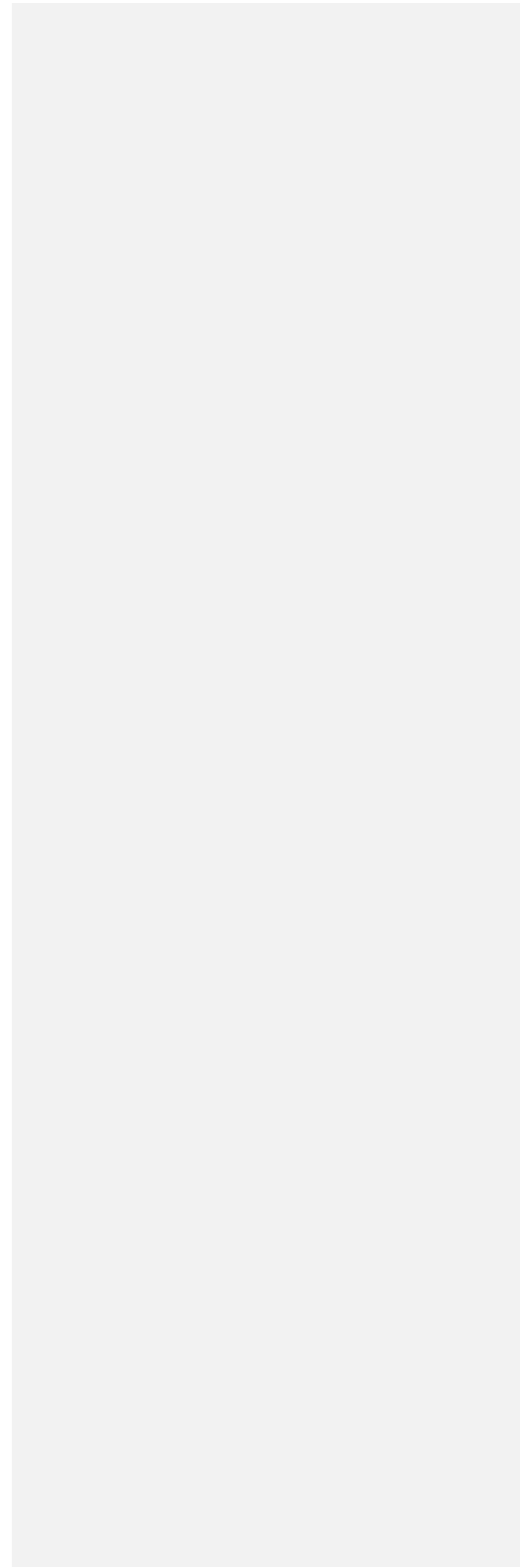
Commented [BTM75]: Reference local analogues to 718.15 and 718.151

Commented [BTM76]: Reference local analogues to 718.15 and 718.151

Commented [BTM77]: Reference local analogue to 718.84

Commented [BTM78]: Reference local analogue to 718.84

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ORDINANCE NO. 003-18

**AN ORDINANCE AMENDING CHAPTER 955 OF THE CODIFIED
CODE OF ORDINANCES OF THE CITY OF NAPOLEON, OHIO
TO ADD SECTION 955.09(R) REGARDING CORPORATE
MEMBERSHIP GOLF RATES**

WHEREAS, the Parks and Recreation Board met on November 29, 2017 and, in order to provide the opportunity for area employers to offer healthy recreational activities for their employees, determined it appropriate to create certain golf rates; and,

WHEREAS, the City of Napoleon's Parks and Recreation Committee met on January 15, 2018 and concurred with the Parks and Recreation Board's determination that certain golf rates should be created; and,

WHEREAS, this Council has considered all recommendations, and now deems appropriate that golf rates as listed below shall be created; **Now Therefore**,

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

Section 1. That, Section 955.09 of the Codified Code of Ordinances of the City of Napoleon, Ohio shall remain as is currently written, with the addition of the following section to 955.09; Golf Privilege Fees is hereby amended and enacted to add section (r) which reads as follows:

(r) In order to provide an opportunity for area employers to offer healthy recreational activities for their employees, a Corporate Membership rate shall be created per the following:

- i. The Corporate Membership will be available for eligible employees. Eligible employees' family members are not included in the Corporate Membership benefit.*
- ii. The Corporate Membership will be available for eligible employees of a company that has purchased a Corporate Membership; that Corporate Membership must be paid in full to the Napoleon Golf Course before the usage is permitted.*
- iii. The Corporate Membership will include unlimited greens fees for eligible employees.*
- iv. The Corporate Membership does not include cart rentals.*
- v. The following table establishes the fees for a Corporate Membership to the employer, based on number of employees:*

<i>Number of Employees</i>	<i>Annual Fee</i>
<i>25 and under</i>	<i>\$1,000.00</i>
<i>26 - 49</i>	<i>\$2,000.00</i>
<i>50 - 99</i>	<i>\$3,000.00</i>
<i>100 - 199</i>	<i>\$4,500.00</i>
<i>200 and above</i>	<i>\$6,500.00</i>

Section 2. That, this Ordinance No. 003-18 amends Ordinance No. 044-15 so as to incorporate and adopt all identified changes noted herein. The remaining, unchanged portions of Ordinance No. 044-15 remain in full force and effect as it existed and to now include section (r).

Section 3. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 4. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 5. That, upon passage, this Ordinance shall take effect at the earliest time permitted by law.

Passed: _____

Joseph D. Bialorucki, Council President

Approved: _____

Jason P. Maassel, Mayor

VOTE ON PASSAGE ____ Yea ____ Nay ____ Abstain

Attest:

Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Ordinance No. 003-18 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____, _____; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Gregory J. Heath, Clerk/Finance Director

ORDINANCE NO. 002-18

**AN ORDINANCE AMENDING CHAPTER 955.10 OF THE
CODIFIED CODE OF ORDINANCES OF THE CITY OF
NAPOLEON, OHIO REGARDING CURRENT
SHELTERHOUSE/COMMUNITY CENTER RENTAL RATES**

WHEREAS, the Parks and Recreation Board met on November 29, 2017 and, in order to continue to provide the opportunity for area residents to rent City owned shelterhouses, determined it appropriate to amend certain shelterhouse rental rates for the year 2018; and,

WHEREAS, the City of Napoleon's Parks and Recreation Committee met on January 15, 2018 and concurred with the Parks and Recreation Board's determination that certain shelterhouse rental rates for 2018 should be amended; and,

WHEREAS, this Council has considered all recommendations, and now deems appropriate that shelterhouse rental rates as listed below shall be amended for the year 2018; **Now Therefore**,

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

Section 1. That, Section 955.10 of the Codified Code of Ordinances of the City of Napoleon, Ohio shall remain as currently written with the amendment of the following language, amending and enacting Section 955.10:

"955.10 SHELTER HOUSE/ COMMUNITY CENTER RATES.

(a) Shelter house rentals shall be as follows:

Rental Times	Ritter (Weekday)	Ritter (Weekend)	Wayne (Weekday)	Wayne (Weekend)
9:00 a.m. - 12:00 p.m.	\$35.00 \$40.00	\$40.00 \$45.00	\$30.00	\$35.00
1:00 p.m. - 5:00 p.m.	35.00 40.00	40.00 45.00	30.00	35.00
9:00 a.m. - 5:00 p.m.	40.00 45.00	45.00 50.00	35.00	40.00
6:00 p.m. - 11:00 p.m.	40.00 45.00	45.00 50.00	35.00	40.00
1:00 p.m. - 11:00 p.m.	45.00 50.00	50.00 55.00	40.00	45.00
9:00 a.m. - 11:00 p.m.	50.00 55.00	55.00 60.00	45.00	50.00

Weekend rates will also apply on all City of Napoleon, Ohio observed holidays; no proration of fees will be permitted.

Due at the time of making the reservation is a non-refundable five dollar (\$5.00) application fee and a fifty dollar (\$50.00) security deposit. The security deposit is refundable upon the facility being cleaned, not damaged and the timely return of all keys, except that in the event that a cancellation occurs less than seven (7) days prior to the reserved date; then the rental amount shall be forfeited to the City and deducted from the security deposit, not to exceed fifty dollars (\$50.00). Any monies to be returned to the tenant will be paid within thirty (30) days after the rental date.

(b) Rental of the Community Center at Oberhaus Park shall be as follows:

Rental Times	Weekday	Weekend
9:00 a.m. - 12:00 p.m.	\$ 50.00 \$70.00	\$ 60.00 \$80.00
1:00 p.m. - 5:00 p.m.	60.00 80.00	70.00 90.00
9:00 a.m. - 5:00 p.m.	80.00 100.00	90.00 110.00
6:00 p.m. - 11:00 p.m.	80.00 100.00	90.00 110.00
1:00 p.m. - 11:00 p.m.	90.00 110.00	100.00 120.00
9:00 a.m. - 11:00 p.m.	110.00 130.00	120.00 140.00

Weekend rates will also apply on all City of Napoleon, Ohio observed holidays; no proration of fees will be permitted.

Due at the time of making the reservation is a non-refundable five dollar (\$5.00) application fee and a fifty dollar (\$50.00) security deposit. The full remainder amount of the rental is due when picking up the key. The security deposit is refundable upon the facility being cleaned, not damaged and the timely return of all keys, except that in the event that a cancellation occurs less than seven (7) days prior to the reserved date, then the rental amount shall be forfeited to the City and deducted from the security deposit, not to exceed fifty (\$50.00). Any monies to be returned to the tenant will be paid within thirty (30) days after the rental date.

(c) Notwithstanding any other provision of these Codified Ordinances, the use of the Community Center at Oberhaus Park by the Napoleon based Rotary and Lions Club shall be pursuant to the terms and conditions established by separate agreement between the clubs and the City. Priority in reservation may be given to the clubs by the Parks and Recreation Director absent any provision in the agreement.

(d) Except as provided herein, reservations shall only be made in the calendar year the facility is intended to be reserved. During the month of December in the preceding year, residents, as defined in this chapter, shall be permitted to reserve dates for the following year.

(e) Terms and conditions of any rental agreement shall be established by the City Manager and approved as to form and correctness by the Law Director.”

Section 2. That, this Ordinance No. 002-18 amends Ordinance No. 002-13 so as to incorporate and adopt all identified changes noted herein. The remaining, unchanged portions of Ordinance No. 002-13 remain in full force and effect as it existed and to now include the above amended and enacted language regarding Section 955.10.

Section 3. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 4. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further,

if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 5. That, upon passage, this Ordinance shall take effect at the earliest time permitted by law.

Passed: _____

Joseph D. Bialorucki, Council President

Approved: _____

Jason P. Maassel, Mayor

VOTE ON PASSAGE ____ Yea ____ Nay ____ Abstain

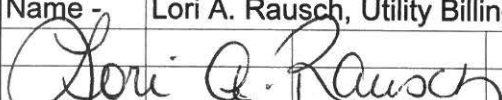
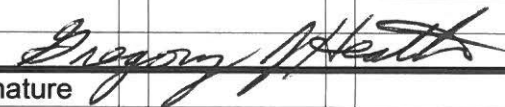
Attest:

Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Ordinance No. 002-18 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____, _____; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Gregory J. Heath, Clerk/Finance Director

Council

CITY OF NAPOLEON, OHIO - PSCAF											
POWER SUPPLY COST ADJUSTMENT FACTOR (PSCAF) - COMPUTATION OF MONTHLY PSCAF											
COMPUTATIONS WITH CORRECTED DATA FROM JULY, 2015, THROUGH MARCH, 2017											
AMP Billed Usage Month	PSCAF City Billing Month	AMP - kWh Delivered As Listed on AMP Invoices	Purchased Power Supply Costs (*=Net of Known) (+ OR - Other Cr's)	Rolling 3-Month Totals Current + Prior 2 Months		Rolling 3 Month Average Cost	Less: Fixed Base Power Supply Cost	PSCA Dollar Difference + or (-)	PSCA-Corrted. 3 MONTH AVG.FACTOR + Line Loss		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
		Actual Billed	Actual Billed w/Cr's	c + prior 2 Mo	d + prior 2 Mo	f / e	\$0.07194 Fixed	g + h	i X 1.075		
May '16	July '16	12,603,253	\$ 976,900.73	37,711,275	\$ 2,892,719.62	\$ 0.07671	\$ (0.07194)	\$ 0.00477	\$ 0.00513		
June '16	Aug '16	13,839,770	\$ 1,068,079.71	38,575,998	\$ 2,942,962.19	\$ 0.07629	\$ (0.07194)	\$ 0.00435	\$ 0.00468		
July '16	Sep '16	14,844,510	*\$ 1,080,619.47	41,287,533	\$ 3,125,599.91	\$ 0.07570	\$ (0.07194)	\$ 0.00376	\$ 0.00404		
Aug '16	Oct '16	16,864,052	\$ 1,210,058.88	45,548,332	\$ 3,358,758.06	\$ 0.07374	\$ (0.07194)	\$ 0.00180	\$ 0.00194		
Sep '16	Nov '16	13,547,772	\$ 1,079,259.61	45,256,334	\$ 3,369,937.96	\$ 0.07446	\$ (0.07194)	\$ 0.00252	\$ 0.00271		
Oct '16	Dec '16	12,402,405	\$ 955,761.68	42,814,229	\$ 3,245,080.17	\$ 0.07579	\$ (0.07194)	\$ 0.00385	\$ 0.00414		
Nov '16	Jan '17	12,220,092	\$ 956,580.93	38,170,269	\$ 2,991,602.22	\$ 0.07838	\$ (0.07194)	\$ 0.00644	\$ 0.00692		
Dec '16	Feb '17	13,827,811	\$ 1,089,497.78	38,450,308	\$ 3,001,840.39	\$ 0.07807	\$ (0.07194)	\$ 0.00613	\$ 0.00659		
Jan'17	Mar '17	13,656,702	*\$ 1,025,645.91	39,704,605	\$ 3,071,724.62	\$ 0.07736	\$ (0.07194)	\$ 0.00542	\$ 0.00583		
Feb'17	Apr '17	11,866,614	*\$ 912,320.61	39,351,127	\$ 3,027,464.30	\$ 0.07693	\$ (0.07194)	\$ 0.00499	\$ 0.00536		
Mar'17	May '17	12,936,492	\$ 1,069,577.85	38,459,808	\$ 3,007,544.37	\$ 0.07820	\$ (0.07194)	\$ 0.00626	\$ 0.00673		
Apr'17	June '17	11,497,068	\$ 943,085.70	36,300,174	\$ 2,924,984.16	\$ 0.08058	\$ (0.07194)	\$ 0.00864	\$ 0.00929		
May'17	July '17	12,213,395	\$ 1,006,024.23	36,646,955	\$ 3,018,687.78	\$ 0.08237	\$ (0.07194)	\$ 0.01043	\$ 0.01121		
June'17	Aug '17	13,580,367	\$ 1,096,910.02	37,290,830	\$ 3,046,019.95	\$ 0.08168	\$ (0.07194)	\$ 0.00974	\$ 0.01047		
July'17	Sep '17	14,573,346	\$ 1,192,319.89	40,367,108	\$ 3,295,254.14	\$ 0.08163	\$ (0.07194)	\$ 0.00969	\$ 0.01042		
Aug'17	Oct '17	14,326,956	\$ 1,182,800.05	42,480,669	\$ 3,472,029.96	\$ 0.08173	\$ (0.07194)	\$ 0.00979	\$ 0.01052		
Sept'17	Nov'17	12,915,106	\$ 1,041,374.28	41,815,408	\$ 3,416,494.22	\$ 0.08170	\$ (0.07194)	\$ 0.00976	\$ 0.01049		
Oct'17	Dec'17	12,743,776	*\$ 1,064,421.41	39,985,838	\$ 3,288,595.74	\$ 0.08224	\$ (0.07194)	\$ 0.01030	\$ 0.01107		
Nov'17	Jan'18	12,424,075	\$ 1,088,533.30	38,082,957	\$ 3,194,328.99	\$ 0.08388	\$ (0.07194)	\$ 0.01194	\$ 0.01284		
Dec'17	Feb'18	13,391,143	\$ 1,149,912.68	38,558,994	\$ 3,302,867.39	\$ 0.08566	\$ (0.07194)	\$ 0.01372	\$ 0.01475		
* Other (-) Credits / (+) Debits Included in Purchased Power Costs, Not Listed on AMP Billings:											
PSCAF - Preparers Signature:						PSCAF - Reviewers Signature:					
Name -	Lori A. Rausch, Utility Billing Administrator					Name -	Gregory J. Heath, Finance Director				
											
Signature						Signature					
Date						Date					
1/19/2018						1/19/2018					

BILLING SUMMARY AND CONS									
2018 - FEBRUARY BILLING WITH JANUARY 201									
PREVIOUS MONTH'S POWER BILLS - PU									
DATA PERIOD									
AMP-Ohio Bill Month									
City-System Data Month									
City-Monthly Billing Cycle									
=====									
====WIND====									
====SOLAR====									
====TRANSMISSION, SERVICE FEES & MISC. CONTRACTS====									
(NYPA	JV-5	JV-6	AMP SOLAR	EFFNCY.SMART	TRANSMISSION	SERVICE FEES	MISCELLANEOUS	TOTAL -
PURCHASED POWER-RESOURCES -> (HYDRO	HYDRO	WIND	PHASE 1	POWER PLANT	CHARGES	DISPATCH, A & B	CHARGES &	ALL
(SCHED. @ NYIS	7x24 @ ATSI	SCHED. @ ATSI	SCHED. @ ATSI	2017 - 2020	Other Charges	Other Charges	LEVELIZATION	RESOURCES
Delivered kWh (On Peak) ->	683,830	2,297,472	57,523	61,384	0	0	0	0	17,116,076
Delivered kWh (Off Peak) ->									0
Delivered kWh (Replacement/Losses/Offset) ->		33,541							33,541
Delivered kWh/Sale (Credits) ->									-3,758,474
Net Total Delivered kWh as Billed ->	683,830	2,331,013	57,523	61,384	0	0	0	0	13,391,143
Percent % of Total Power Purchased->	5.1066%	17.4071%	0.4296%	0.4584%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
								Verification Total ->	100.0000%
COST OF PURCHASED POWER:									
DEMAND CHARGES (+Debits)									
Demand Charges	\$6,482.83	\$39,094.09	\$1,593.83			\$136,475.56			\$324,028.00
Debt Services (Principal & Interest)		\$55,367.84							\$434,862.28
DEMAND CHARGES (-Credits)									
Transmission Charges (Demand-Credits)		-\$13,183.07	-\$76.50						-\$45,440.32
Capacity Credit	-\$4,310.35	-\$14,428.23	-\$119.33						-\$120,407.23
Sub-Total Demand Charges	\$2,172.48	\$66,850.63	\$1,398.00	\$0.00	\$0.00	\$136,475.56	\$0.00	\$0.00	\$593,042.73
ENERGY CHARGES (+Debits):									
Energy Charges - (On Peak)	\$4,785.49	\$42,326.66		\$5,340.42		\$6,588.15			\$427,782.12
Energy Charges - (Replacement/Off Peak)									\$0.00
Net Congestion, Losses, FTR	-\$4,499.97								\$50,141.62
Transmission Charges (Energy-Debits)									\$13,475.26
ESPP Charges					\$18,154.46				\$18,154.46
Bill Adjustments (General & Rate Levelization)								-\$70,000.00	-\$9,082.35
ENERGY CHARGES (-Credits or Adjustments):									
Energy Charges - On Peak (Sale or Rate Stabilization)									-\$124,839.45
Net Congestion, Losses, FTR									\$0.00
Bill Adjustments (General & Rate Levelization)	-\$252.48								-\$4,538.23
Sub-Total Energy Charges	\$33.04	\$42,326.66	\$0.00	\$5,340.42	\$18,154.46	\$6,588.15	\$0.00	-\$70,000.00	\$371,093.43
TRANSMISSION & SERVICE CHARGES, MISC.:									
RPM / PJM Charges Capacity - (+Debit)						\$175,039.34			\$175,039.34
RPM / PJM Charges Capacity - (-Credit)									\$0.00
Service Fees AMP-Dispatch Center - (+Debit/-Credit)									\$0.00
Service Fees AMP-Part A - (+Debit/-Credit)							\$2,946.27		\$2,946.27
Service Fees AMP-Part B - (+Debit/-Credit)							\$7,790.91		\$7,790.91
Other Charges & Bill Adjustments - (+Debit/-Credit)									\$0.00
Sub-Total Service Fees & Other Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,039.34	\$10,737.18	\$0.00	\$185,776.52
TOTAL - ALL COSTS OF PURCHASED POWER	\$2,205.52	\$109,177.29	\$1,398.00	\$5,340.42	\$18,154.46	\$318,103.05	\$10,737.18	-\$70,000.00	\$1,149,912.68
								Verification Total ->	\$1,149,912.68
Purchased Power Resources - Cost per kWh->	\$0.003225	\$0.046837	\$0.024303	\$0.087000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.085871
								(Northern Pool Power - On-Peak + Off-Peak - Energy Charge/kWh) = JV2 Electric Service Rate ->	\$0.033197
								(Northern Pool Power - On-Peak + Off-Peak - Energy Charge/kWh) = JV5 Electric Service Rate ->	\$0.033197



City of Napoleon, Ohio

Department of Public Works

255 West Riverview Avenue, P.O. Box 151

Napoleon, OH 43545

Chad E. Lulfs, P.E., P.S., Director of Public Works

Telephone: (419) 592-4010 Fax: (419) 599-8393

www.napoleonohio.com

Memorandum

To: Joel L. Mazur, City Manager
From: Chad E. Lulfs, P.E., P.S., Director of Public Works
cc: Billy Harmon, City Law Director
Date: January 24, 2018
Subject: Proposed Industrial Drive River Bridge – Design & Installation of New Waterline (River Crossing)

The City of Napoleon's water distribution system currently has two river crossings. The most easterly crossing is located under the Perry Street Bridge. Several decades ago another crossing was installed on the old Railroad Bridge. However, approximately ten years ago that line ruptured and was decommissioned.

In an effort to reinforce the water distribution system on the south side of the river, I am proposing a new river crossing be constructed under the proposed Industrial Drive River Bridge that is scheduled for construction in 2019. Current water users in the easterly portion of the City on the south side of the river currently have low flow rates. By installing a waterline on the proposed bridge, we would be in position to "loop" the water system on S.R. 110. If approved, the new river crossing would be approximately 650' from the end of the existing waterline on S.R. 110. Once the project is completed, we could then design a project to construct a waterline connecting the river crossing to our system.

I had this proposal analyzed in our water model. The recommendation was to install a 6"-10" line on the proposed bridge. I recommend an 8" line be installed. The design cost for this waterline has been quoted at \$37,572.00. The estimated construction cost is \$400,000.00. Adding in a 10% contingency the total would be approximately \$500,000.00.

I am asking for approval to proceed with this project. Because of the time frame, the design costs would need to be allocated this year. This would be a contract with Henry County through the County Engineer's office. The project would be bid either late in 2018 or sometime in 2019. I request that this issue be taken to committee as soon as possible and to have a decision from Council in February.

CEL



City of Napoleon, Ohio

Department of Public Works

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Memorandum

To: Joel L. Mazur, City Manager
From: Chad E. Lulfs, P.E., P.S., Director of Public Works
cc: Mayor & City Council
 Greg Heath, City Finance Director
 Scott Hoover, WTP Superintendent
Date: January 2, 2018
Subject: WTP Rehabilitation Project – Approval of Water Tower Change Order Request

As part of this project, the Vocke Street Water Tower was included to be repainted. The contractor has presented several options all of which pertain to the life expectancy of the paint and cost:

<u>Description</u>	<u>Price</u>	<u>Life Expectancy</u>
Exterior Surfaces	Option A: \$373,750.00	25+ years
	Option B: \$218,250.00	8-12 years
Interior Wet Surfaces	Option A: \$154,300.00	25+ years
	Option B: \$148,150.00	15-18 years
Interior Dry Surfaces	Option A: \$18,840.00	25+ years

The allowance in the contract for this work is \$425,000.00. Option A totals are as follows:

<u>Description</u>	<u>Price</u>	<u>Life Expectancy</u>
Exterior Surfaces	Option A: \$373,750.00	25+ years
Interior Wet Surfaces	Option A: \$154,300.00	25+ years
Interior Dry Surfaces	Option A: <u>\$18,840.00</u>	
	Total: \$546,890.00	

We can stay within our allowance if Option B is used for the exterior surfaces. However, this has a life expectancy of only 8-12 years. The total for this option is:

<u>Description</u>	<u>Price</u>	<u>Life Expectancy</u>
Exterior Surfaces	Option B: \$218,250.00	8-12 years
Interior Wet Surfaces	Option A: \$154,300.00	25+ years
Interior Dry Surfaces	Option A: <u>\$18,840.00</u>	25+ years
	Total: \$391,390.00	

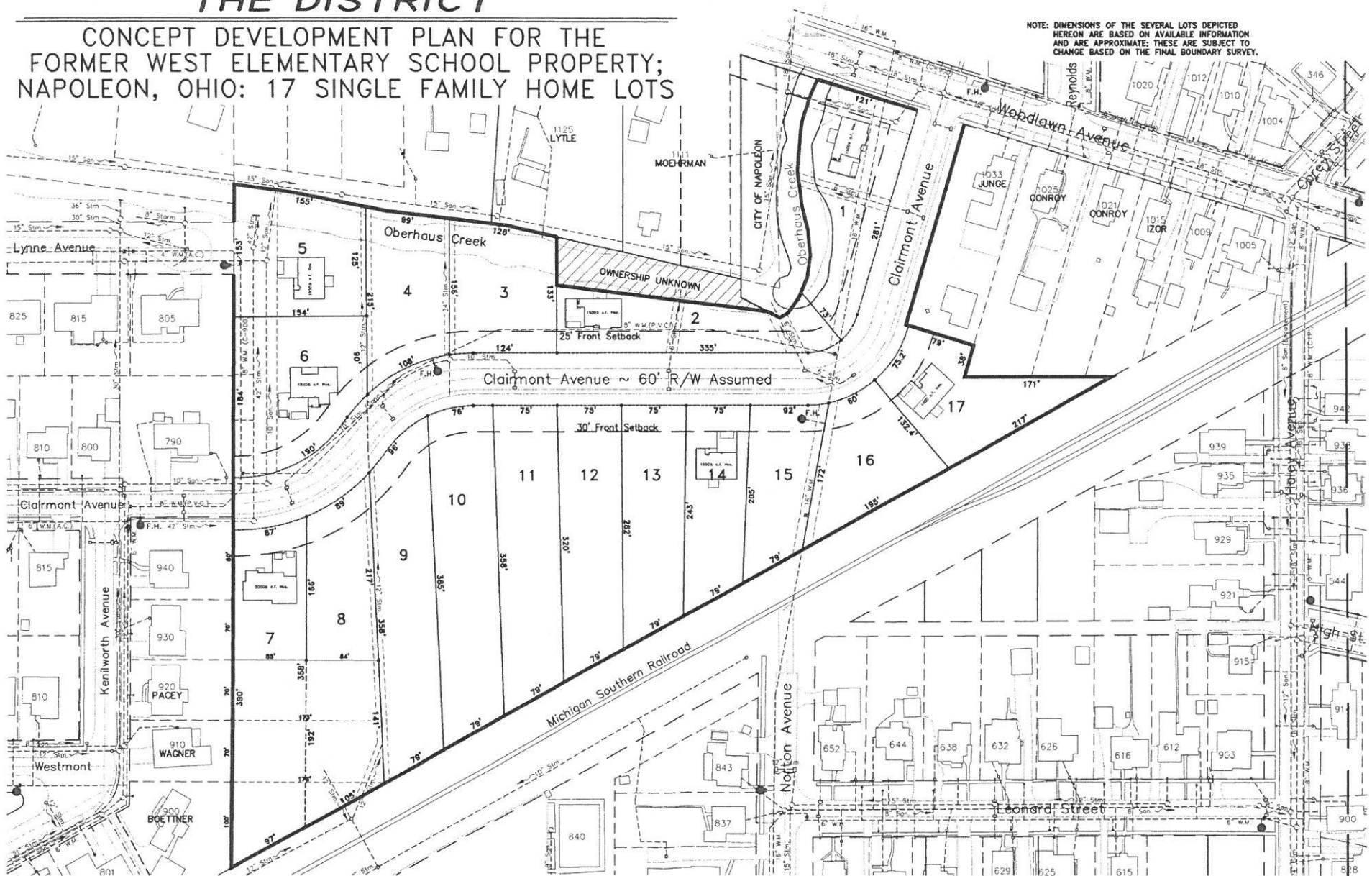
I am requesting approval for Option A (including profit and overhead) for all portions of the tank. The proposed change order amount would be \$132,617.00. This should be eligible for funding through our 0% loan with the OWDA. If this would be rejected by the OWDA we would use Option B on the exterior.

CEL

THE DISTRICT

CONCEPT DEVELOPMENT PLAN FOR THE
FORMER WEST ELEMENTARY SCHOOL PROPERTY;
NAPOLEON, OHIO: 17 SINGLE FAMILY HOME LOTS

NOTE: DIMENSIONS OF THE SEVERAL LOTS DEPICTED
HEREON ARE BASED ON AVAILABLE INFORMATION
AND ARE APPROXIMATE; THESE ARE SUBJECT TO
CHANGE BASED ON THE FINAL BOUNDARY SURVEY.



January 24, 2018

CERTIFIED MAIL RETURN RECEIPT REQUESTED

Gregory J. Heath
Finance Director/Clerk of Council
City of Napoleon
255 West Riverview
P.O. Box 151
Napoleon, Ohio 43545

RE: Napoleon Senior Housing

Dear Mr. Heath:

The purpose of this letter is to apprise your office that Napoleon Senior Housing plans to be the general partner of a residential rental development located in or within a one-half mile radius of your political jurisdiction and will submit an application to utilize the multifamily funding programs of the Ohio Housing Finance Agency (OHFA) for the development of this property.

The project is to be located in the 500 block of the Raymond Street extension and will consist of up to fifty-five (55) one (42) and two (13) one-bedroom apartments targeting seniors fifty-five (55) plus years of age. The project will be a new construction project consisting of multiple buildings and include community space, and other amenities for the residents.

The proposed development will be financed with Housing Tax Credit proceeds, a Housing Development Loan from the Ohio Housing Finance Agency, and a conventional first mortgage.

Development Team:

General Partner/Developer
Stock GP Housing Partners
John Stock, Member
Stock Development Company, LLC
P.O. Box 20026
Columbus, Ohio 43220
(614) 309-3182
jstock@stockdevco.com

General Partner/Developer
Sunset Development & Holding, Inc.
James Hunley, Member
Sunset Development & Investment, LLC
692 North High Street
Columbus, Ohio 43215
(614) 220-8575
jhunley@sunsetdev.com

General Contractor

To Be Determined

Property Manager

RLJ Management Company, Inc.
Bill Harvey, Vice President
3021 East Dublin Granville Road
Columbus, Ohio 43231
(614) 508-6519
bharvey@rljmgmt.com

RECEIVED

FEB 12 2018

Per Greg Heath

Project Address: 500 Block of Raymond Street Extension, Napoleon, Ohio 43545, Henry County

Number of Units: Up to 55

Program(s) to be

Utilized in the Project: Housing Tax Credit Program, Housing Development Loan Program, a conventional first mortgage, and Ohio 811 Project Rental Assistance Program.

Right to Submit

Comments:

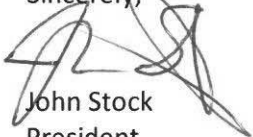
You have the right to submit comments to OHFA regarding the proposed project's impact on the community. Any objection to the project must be submitted in writing and signed by a majority of the voting members of the legislative body. Comments must be submitted within 30 days of the mailing date of this notice, and received by OHFA within 45 days of the mailing date of this notice.

The person to be notified at OHFA and their address is:

Mr. Sean Thomas, Executive Director
Ohio Housing Finance Agency
57 E. Main Street
Columbus, OH 43215

OHFA will provide a written response to any objections submitted under the terms outlined above.

Sincerely,



John Stock
President

Stock Development Company
P.O. Box 20026
Columbus, Ohio 43220
(614) 309-3182
jstock@stockdevco.com

Public Notification*Required For All HTC*

Due At Competitive at Proposal; Non-Competitive at Submission

The application shall include evidence that the public notification process for local elected officials was completed.

The applicant must notify, in writing, certain officials from the following:

- The political jurisdictions in which the development will be located
- Any political jurisdiction whose boundaries are located within one-half mile radius of the development's location

The officials to be notified include the following:

- The chief executive officer and the clerk of the legislative body for any city or village (i.e. mayor and clerk of council)
- The clerk of the board of trustees for any township
- The clerk of the board of commissioners for any county
- State Representative(s)
- State Senator(s)

The applicant will use the OHFA **letter template** and include all information requested. The notification must state the applicant's intent to develop housing using OHFA funding. The notification must be in writing and sent via certified mail, return receipt requested. Submit a copy of the stamped post office receipt (return receipt not required) for certified mail and copies of notification letters with your proposal application.

Scattered site developments must complete the public notification process for all sites represented in the proposal application. If awarded an allocation of HTCs, this requirement must be completed again for all sites represented in the final application prior to construction completion.

Applicants are encouraged to contact the appropriate local government officials prior to submitting an application to inform these parties of details concerning the housing proposal. OHFA will accept public comments about proposal applications at any time and will consider public comments during the review process until the deadline indicated in the **Program Calendar**.

Related Party Transaction Questionnaire*Required For All HTC*

Due At Competitive at Final; Non-Competitive at Submission

The application shall include the **Related Party Transaction Questionnaire** for any transactions between related parties.



City of Napoleon, Ohio

Department of Public Works

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Memorandum

To: Joel L. Mazur, City Manager
From: Chad E. Lulfs, P.E., P.S., Director of Public Works
cc: Mayor & City Council
Greg Heath, City Finance Director
Jeff Rathge, Operations Superintendent
Date: January 24, 2018
Subject: Service Trucks Purchases – Maintenance
Department and Water Distribution Department

Included in the 2018 Final Budget is the purchase of two new service trucks: one for the Maintenance Department and one for the Water Distribution Department. A dealer we have dealt with in the past, Reineke Ford, has quoted the chassis for \$1.00 less than the price on the State Term Contract. The cost for each chassis is \$32,609.00.

The outfitting of the trucks will be done by Kalida Truck Equipment, Inc. The cost for outfitting each truck is under the \$25,000.00 threshold. With the cost of the chassis and outfitting, both trucks will be less than what was included in the approved budget.

I request approval of the purchase of two new 2018 Ford F450 4x2 Chassis Regular Cab trucks from Reineke Ford-Lincoln, Inc. in Findlay, Ohio for \$32,609.00 each.

The existing trucks in the fleet scheduled to be replaced will be examined by the City's Head Mechanic. At that time we will determine what should be rotated and what should be sold via govdeals.com. We will not increase the size of the fleet and the dealer does not want either truck as a trade-in.

CEL

City of Napoleon, Ohio

TREE COMMISSION

MEETING AGENDA

Monday, February 19, 2018 at 6:00 pm

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

1. Call to Order.
2. Approval of Minutes: January 15, 2018 *(In the absence of any objections or corrections, the Minutes shall stand approved.)*
3. Review Tree Call Reports.
4. Plan Arbor Day Observation.
5. Finalize Spring Topsoil List.
6. Award Spring Removals Contract.
7. Award Spring Planting Contract.
8. Any other matters to come before the Commission.
9. Adjournment.



Gregory J. Heath
Finance Director/Clerk of Council



City of Napoleon, Ohio

255 West Riverview Avenue, P.O. Box 151

Napoleon, OH 43545

Telephone: (419) 592-4010 Fax: (419) 599-8393

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Memorandum

To: *City Council, Mayor, City Law Director, City Manager, Department Supervisors, Newsmedia*
From: *Gregory J. Heath, Finance Director/Clerk of Council* *GJH*
Date: *February 16, 2018*
Subject: *Parks & Recreation Committee – Cancellation*

The regularly scheduled meeting of the Parks and Recreation Committee for Monday, February 19, 2018 at 6:00 pm has been CANCELED due to lack of agenda items.

NOTE SALE - QUOTATION SUMMARY - BIDS AND POSTINGS

City of Napoleon, Ohio									
Sale of - Capital Facilities Notes, Series 2018 -- Rolling Water Plant Facilities Notes from 2017 in 2018									
Project - Rebuild Water Plant Facilities - Equipment and Installation of UV Process on Raw Water									
\$2,500,000.00									
			Date Quotes Received :	February 13, 2018					
			Dated Closing Date :	February 27, 2018					
			Maturity Date :	February 27, 2019					
			Days:	360					
Bidding Information :									
			Coupon Interest Rate	Gross Interest	Less: Premium	Net Interest Cost	Net Interest Rate	Net \$ Var. to Low Bid	
Jefferies, LLC - Jarad Bohan (212) 336-7161			2.7500%	\$68,750.00	\$21,900.00	\$46,850.00	1.874000%	\$0.00	
Oppenheimer & Co. - Darren L. Smith (215) 656-2893			2.5000%	\$62,500.00	\$15,075.00	\$47,425.00	1.897000%	\$575.00	
KeyBanc Capital Markets - Lori Capron (216) 689-0382			2.5000%	\$62,500.00	\$13,925.00	\$48,575.00	1.943000%	\$1,725.00	
TD Securities - Chris Dimon (212) 827-7171			3.0000%	\$75,000.00	\$26,325.00	\$48,675.00	1.947000%	\$1,825.00	
Huntington Investment Co. - Tim Mackin (216) 515-5612			3.0000%	\$75,000.00	\$23,450.00	\$51,550.00	2.062000%	\$4,700.00	
First National Bank - J.Stefan Holmes (216) 401-0857			2.1900%	\$54,750.00	\$0.00	\$54,750.00	2.190000%	\$7,900.00	
<u>Bold = Low Note Bid</u>									
<u>RECEIPT ACCOUNTS for NOTE PROCEEDS (Upon Closing):</u>									
<u>RECEIPT OF FUNDS BY WIRE TRANSFER IN FROM</u>									
<u>Project Funded</u>	<u>Principal</u>	<u>Receipt Accounts</u>							
519 New Water Pnt.Imp.& Ren.Fd.	\$2,500,000.00	- 519.0000.48000 Note Proceeds							
	\$2,500,000.00	<- Total 2018 - Series- Original Note Issuance							
	\$21,900.00	- 300.0000.48550 Notes - Premium							
	\$2,521,900.00	< - TOTAL - GROSS RECEIPTS							
	=====								
<u>EXPENSE ACCOUNTS for ISSUANCE COSTS:</u>									
		Expense							
<u>Project Funded</u>	<u>Expense Type</u>	<u>Allocation</u>	<u>Expense Account Number</u>	<u>Vendor Paid</u>					
<u>CASH POSTINGS by REGULAR CHECKS -</u>									
519 New Water Pnt.Imp.& Ren.Fd.	Bond Counsel	\$7,500.00	- 519.6200.53361 Service Fees-Bond Counsel	Squire, Sanders & Dempsey					
	Financial Advisor Services	\$3,000.00	- 519.6200.53365 Service Fees-Issuance Costs	Sudsina & Associates					
		\$10,500.00	< - TOTAL - ISSUANCE COSTS (Regular Check)						
		=====							

AMP Update for Feb. 9, 2018

From: "American Municipal Power, Inc." <webmaster@amppartners.org>
To: rdietrich@napoleonohio.com

02/09/18 04:28 PM

Having trouble viewing this email? [Click here to view web page version](#)

**Congress reaches agreement on budget; Sequester extended two years**

By Marty Kanner - OMEA federal legislative counsel/ president, Kanner & Associates

Led by Senate Majority Leader Mitch McConnell (R-KY) and Senate Minority Leader Chuck Schumer (D-NY), Congress reached a budget agreement in the early hours of Feb. 9. The agreement sets budget caps for FY 2018 and FY 2019; provides short-term funding to avoid a prolonged government shutdown; extends the government's borrowing authority until March 2019; reinstates various expired tax provisions; and extends the sequestration cuts to mandatory spending programs, including cuts to BABs payments, by an additional two years.

Congress had been at an impasse on a host of budget-related issues - including reaching a budget agreement, funding the government and increasing the debt ceiling. With Congress heading towards a potential second government shutdown (which did briefly occur on Feb. 9), Sens. McConnell and Schumer quietly negotiated a broad budget agreement. Both budget hawks and liberals criticized the plan for boosting the budget and failing to address immigration respectively, but the agreement was able to find the bipartisan support it needed to pass. President Trump has signaled his support.

Other key provisions of the deal are:

- A two-year budget blueprint would be established, boosting both defense and domestic spending levels
- Government funding would be provided until March 23, providing sufficient time to pass an appropriations bill for the balance of FY 2018 that comports with the budget targets
- An additional \$80 billion in disaster assistance
- \$20 billion in additional infrastructure spending
- A special congressional committee is formed to develop budget reforms
- Extension of expired tax provisions impacting energy efficiency and renewable energy projects that were not included in prior tax legislation
- Long-term extension of the Children's Health Insurance Program and community health centers - programs with broad bipartisan support

While we are disheartened by the extension of the sequester, AMP and OMEA continue to work with Administration officials and lawmakers toward finding a potential legislative fix to the BABs issue.

AMP/OMEA submit comments to Ohio EPA regarding plans for \$75 million Volkswagen mitigation funds

By Erin Miller - director of energy policy and sustainability

In January 2016, the United States and the State of California sued Volkswagen and associated companies (VW) for installing defeat devices in certain model year vehicles 2009-2016. The defeat devices activated during emissions testing to make the vehicles appear compliant, when, in fact, the vehicles emitted nine to 40 times the allowable amount of nitrogen oxide (NOx). Visit the [USEPA's website](#) for more information.

On Dec. 7, 2017, Ohio EPA released a draft [Beneficiary Mitigation Plan](#) (Plan) summarizing how the State of Ohio plans to use the \$75 million allocated to it under the fully executed Environmental Mitigation Trust Agreement for State Beneficiaries that took effect Oct. 2, 2017. Ohio EPA is proposing to use the maximum allocation of 15 percent towards Zero Emission Vehicle (ZEV) supply equipment, \$11,295,378. ZEV includes light duty electric vehicles and hydrogen fuel cells.

On Feb. 2, 2018, AMP and OMEA submitted comments on Ohio EPA's Plan. While supportive of Ohio EPA's Plan, AMP and OMEA's comments suggests additional adjustments to the counties eligible for funds and a refocus from fast direct current charging stations along freeways to Level 2 charging in publicly available locations.

The comments are posted on the [AMP website](#) under 2018, "AMP Comments to Ohio EPA re: Draft Beneficiary Mitigation Plan, Volkswagen Litigation- 02/02/18."

AMP staff will be monitoring other member states for opportunities to comment on their Beneficiary Mitigation Plans.

For more information, please contact me at 614.540.1019 or emiller@amppartners.org.

AMP PA PUC comments support AMP's PA PUC-certified solar facilities

By Kristin Rothey - assistant deputy general counsel, FERC/RTO affairs

This week, AMP filed comments with the Pennsylvania Public Utilities Commission (PA PUC) regarding the eligibility of solar facilities located outside of Pennsylvania to sell solar renewable energy credits (SRECs) within the state.

On Oct. 30, 2017, the Pennsylvania legislature passed Act 40, which limits the eligibility of solar facilities to meet Pennsylvania's alternative energy requirements under the Alternative Energy Portfolio Standards Act (AEPS) to facilities located in Pennsylvania. On Dec. 21, 2017, the PA PUC issued a Tentative Implementation Order interpreting Act 40 to apply only to out-of-state facilities that were not already certified by the PA PUC as of the Oct. 30, 2017 effective date. AMP's comments support this interpretation, as five of AMP's solar sites were certified by the PA PUC prior to Oct. 30, 2017.



Two of the PA PUC Commissioners, however, offered an alternative interpretation of Act 40 that would retroactively apply the limit on out-of-state solar facilities, even those that had already been certified. AMP argued that the alternative interpretation's retroactive effect was unreasonable and unlawful and would have the unintended consequence of creating issues with SRECs that have already been "banked" by entities trying to meet the AEPS requirements. AMP's comments are available [here](#).

After considering comments, the PA PUC is expected to issue a Final Implementation Order. AMP will continue to monitor this PA PUC case and report back on the final order. If you have questions regarding this matter in the meantime, please contact Lisa McAlister at lmcalister@amppartners.org or myself at krothey@amppartners.org.

AMP scholarship personal achievement forms, transcripts and test scores are due Feb. 16

By Jodi Allalen - member events and programs coordinator

AMP scholarship nominees have until Feb. 16 to submit their personal achievement form and high school transcript. Nominees must also visit their local municipal electric utility to tour the facility and take a test on public power. Winners will be chosen according to test score, personal achievement form and scholastic records.

Up to four Wright and four Gorsuch scholarship recipients will be selected by the AMP Board of Trustees in March. Each recipient is awarded a one-time \$2,500 scholarship.

Please contact me with questions at 614.540.0916 or jallalen@amppartners.org.



Registration forms for 2018 Technical Services Conference available online, other training classes filling up fast

By Jennifer Flockerzie - technical services program coordinator

Member and vendor registration forms for the 2018 Technical Services Conference are now available online at www.amppartners.org.

The AMP Technical Services Conference provides an opportunity to increase technical understanding and capabilities, learn about new products, strengthen relationships with other members as well as AMP staff, and exchange ideas with other utilities facing similar challenges. This annual event spans a day and a half at the Quest Conference Center in Columbus.

The conference is designed for those who operate distribution systems including electric utility managers, superintendents and technical staff. Industry experts and AMP staff give presentations on a variety of relevant topics. The conference also features a Vendor Expo of services and interactive displays of products related to the utility industry.



Please return completed registration forms to me at jflockerzie@amppartners.org.

Additionally, many of AMP's training courses are filling up fast. The Lineworker Training Basic 2 course, scheduled for Sept. 10-14, is now full. Members who are interested in this course may ask to be placed on a wait list, as AMP is considering a second Lineworker Training Basic 2 course for August, depending on interest. A list of all upcoming training courses is available in the [2018 Training Catalog](#) on the [member extranet](#).

If you have questions about training or would like to be placed on the wait list, contact me at jflockerzie@amppartners.org or 614.540.1111.

Sustainability Performance at a Glance, Q4 report now available

By Erin Miller

The Sustainability Performance at a Glance, Fourth Quarter 2017 report is now available [online](#). The quarterly update is intended to measure and compare the progress of sustainability metrics while also highlighting accomplishments of the quarter. This report features AMP's holiday giving, the Focus Forward initiative and provides updates on the EcoSmart Choice and Efficiency Smart programs. Sustainability metrics for the quarter are also included in the report. If you have any questions or would like additional information, please contact me at 614.540.1019 or emiller@amppartners.org.

JANUARY OPERATIONS DATA

	January 2018	January 2017
Fremont Capacity Factor	58%	48%
Prairie State Capacity Factor	88%	87%
Meldahl Capacity Factor	42%	29%
Cannelton Capacity Factor	53%	24%
Smithland Capacity Factor	36%	N/A
Greenup Capacity Factor	32%	13%
Willow Island Capacity Factor	40%	35%
Belleville Capacity Factor	50%	50%
Blue Creek Wind Capacity Factor	46%	39%
JV6 Wind Capacity Factor	27%	24%
Napoleon Solar Capacity Factor	8%	6%
Bowling Green Solar Capacity Factor	6%	6%
Avg. A/D Hub On-Peak Rate	\$58/MWh	\$32/MWh
* Fremont capacity factor based on 675 MW rating. * PS capacity factor based on 1,582 MW rating. * Meldahl capacity factor based on 105 MW rating. * Cannelton capacity factor based on 87.6 MW rating. * Smithland capacity factor based on 76.2 MW rating. * Greenup capacity factor based on 70 MW rating. * Willow Island capacity factor based on 44.2 MW rating. * Belleville capacity factor based on 42 MW rating. * Napoleon Solar capacity factor based on 3.54 MW rating. * BG Solar capacity factor based on 20 MW rating.		

Energy markets update

By Jerry Willman - assistant vice president of energy marketing

The March 2018 natural gas contract decreased \$0.005/MMBtu to close at \$2.697 yesterday. The EIA reported a withdrawal of 111 Bcf for the week ending Feb. 2. Market consensus for this week was a withdrawal of 115 Bcf. Weather is expected to be milder for the 11-15 day forecast for much of the continental U.S. There are still about 40 official days of winter left (Vernal Equinox is March 20 at 12:15 P.M. EDT).

On-peak power prices for 2019 at AD Hub closed yesterday at \$33.85/MWh which was \$.05/MWh lower for the week.

On Peak (16 hour) prices into AEP/Dayton hub				
Week ending Feb. 9				
MON	TUE	WED	THU	FRI
\$33.63	\$28.85	\$34.62	\$34.40	\$27.40
Week ending Feb. 2				
MON	TUE	WED	THU	FRI
\$37.65	\$42.36	\$38.87	\$30.15	\$48.47
AEP/Dayton 2019 5x16 price as of Feb. 8 — \$33.85				
AEP/Dayton 2019 5x16 price as of Feb. 1 — \$33.90				

AFEC weekly update

By Jerry Willman

The AMP Fremont Energy Center was available in 2x1 configuration for the week. The plant was scheduled offline due to economics by PJM on Saturday but remained online through the remainder of the week. Duct firing operated for 14 hours this week. The plant generated at a 65 percent capacity factor (based on 675 MW rating).

Register now for Webinars

An internet connection and a computer are all you need to educate your entire staff for just \$99. Register today at www.PublicPower.org/Academy and click on webinars. Non-members enter coupon code **AMP** to receive the member rate.

- Workforce Series: Beyond Rhetoric: Hands-On Workforce Diversity **Feb. 8**
- Governance Series: Understand Board Roles and Responsibilities **Feb. 14**
- Electric Utility 101 Series: Exploring Electric Utility Rules and Regulations **Feb. 22**
- Workforce Series: The High Cost of Low Wages: Why Competitive Pay Matters **March 1**
- Governance Series: Know Your Statutory and Fiduciary Duties **March 7**



Classifieds

Borough of Ellwood City seeks applicants for manager/treasurer

The Borough of Ellwood City, Pa., population 7,921, 41 full-time employees, combined general/electric/sewer budget of \$15.6 million, is seeking applicants for the position of manager/treasurer. At minimum, candidates must hold a bachelor's degree in finance and/or administration, and have at least two years of increasingly responsible experience for a community of similar size and complexity. Candidates should possess a strong background in municipal and financial management, including grant writing, with effective leadership and communication skills. Knowledge of Pennsylvania Borough Code is preferred.

This position reports to the seven member council, which is elected at large. Salary is DOQ with benefits. Submit a cover letter, detailed resume and three professional references by Feb. 28, 2018, to ellwoodcitymanager@zoominternet.net. EOE

City of Bowling Green seeks applicants for meter technician

The City of Bowling Green Electric Division is seeking applicants for the position of meter technician. This hourly, full-time position is responsible for providing the Utility Business Office with accurate readings for billing purposes; turning electric meters on and off; setting and verifying new electric services and offering customer service; and locating all city-owned underground lines and wires. Additionally, this position reads electric meters, as required; rechecks high and low meter readings; assists meter technician II, meter specialist and other personnel as necessary; delivers final notices to customers; reports damaged meters to the Electric Division and assigns new accounts to routes; loads and unloads route information using the city computer system; interacts with public, provides customer service to customers, general public and other staff; may work under supervision of other division personnel; maintains vehicles; locates all city-owned underground wires and lines; sets and verifies new single phase services at homes and apartments; performs service orders and electric connects and disconnects; assists the Utility Business Office; performs other related duties as assigned. A copy of the job description will be provided to applicants.

Interested persons **must** complete the application materials that are available online in the [employment opportunities](#) section www.bgohio.org and in the Personnel Department. Resumes may be included, but will not substitute for a completed application. Applications must be completed and returned to the Personnel Department, City of Bowling Green, 304 N. Church St., Bowling Green, Ohio 43402. Telephone: 419.354.6200; email: BGPpersonnel@bgohio.org. Office hours: Monday through Friday, 8:00 a.m. to 4:30 p.m.

The deadline to submit all application materials is Feb. 23, 2018, at 4:30 p.m. AA/EEO.

Village of Montpelier Police Department accepting applications

The Village of Montpelier Police Department is accepting applications, including a resume, until Wednesday, Feb. 14, 2018, at noon. Applicants who do not submit materials before the deadline will not qualify to take the exam.

Applications may be downloaded at www.montpelieroh.net/police/forms.html or picked up at the Montpelier Police Department, 221 Empire St., Montpelier, Ohio 43543. Applications must be filled out in their entirety.

The Village of Montpelier offers a competitive benefit package, including the Ohio Police and Fireman Retirement System. Candidates must be OPTOA certified by the time of hire and have a valid Ohio driver's license. Starting wage is \$15 per hour, flexible based on previous experience.

Exam information

Where: Montpelier Police Department conference room, 221 Empire St., Montpelier, Ohio 43543

When: Saturday, Feb. 17, 2018

Time: 10:00 a.m.

Candidates will go through a complete interview, testing and background process. Contact Chief Dan McGee at 419.485.3121 with any questions.

City of Hamilton seeks applicants for two positions

Energy management administrator

The City of Hamilton is seeking applicants for the position of energy management administrator in the Public Utilities Department. This position is responsible for difficult professional and administrative work in planning, organizing and coordinating energy procurement, financial and operational planning, and analysis and budgeting functions for the Infrastructure Department. Work is performed under the general direction and supervision of the utility business manager, but considerable leeway is granted for the exercise of independent judgement and initiative. This position also assists in procuring natural gas and power supplies for the city, assists with preparation of utility operating and capital budgets, participates in Utility Financings and will perform complex financial analyses for all Infrastructure divisions, as well as support city economic development efforts.

Applicants must hold a bachelor's degree from a college or university of recognized standing in the field of business administration, finance, engineering, computer science or other related field, as well as five years of experience in public utility management and financial analysis.

Applications must be completed by March 26, 2018, at 11:59 p.m., EST. To view the job description or to apply, click [here](#).

Environmental health and safety manager

The City of Hamilton is seeking applicants for the position of environmental health and safety manager in the Public Utilities Department. This position is responsible for compliance with health, safety and environmental regulations at local, state and federal levels; partnering with managers, safety coordinators and associates to ensure the safety of employees, customers and the environment. Work is performed under the general direction and supervision of the executive director of infrastructure, but considerable leeway is granted for the exercise of independent judgement and initiative.

Applicants must hold a bachelor's degree from a college or university of recognized standing in the field of safety, industrial engineering, industrial hygiene or other related field, as well as five years of experience in developing, implementing and overseeing compliance of OSHA based safety programs, including some experience in regulatory agency reporting.

Applications must be completed by March 26, 2018, at 11:59 p.m., EST. To view the job description or to apply, click [here](#).

Village of Lodi seeks superintendent of utilities

The Village of Lodi is seeking applicants for the position of superintendent of utilities. This position oversees the operations of a water treatment plant, wastewater treatment plant and an electrical distribution system with approximately 1800 utility accounts. Additionally, this position serves as street commissioner and oversees the construction and maintenance of streets and storm sewers. An electrical engineering degree with two to three years of experience is desired. The position is open until filled, with the first review of candidates on Feb. 13, 2018. Salary DOQ with excellent benefits. The Village of Lodi is an equal opportunity employer. Send detailed resume to Annette Geissman, Village of Lodi, P.O. Box 95, Lodi, Ohio 44254 or online to annette.geissman@villageoflodi.com.

City of Clyde to hold civil service examination for certified journeyman-lineman

A civil service examination for the position of Certified Journeyman-Lineman in the City of Clyde, Ohio, will be held at 6:00 p.m. on Monday, Feb. 26, 2018, in the second floor conference room of the Municipal Building at 222 N. Main St., Clyde, Ohio.

Applicants must have completed secondary education or the general education degree (GED) and have one (1) year of on-the-job work experience with high voltage electrical power lines and appurtenances (e.g., transformers, metering equipment, etc.) A copy of certification as a Journeyman-Lineman, along with a current Commercial Drivers License (CDL) Class (A) is also required with the application. Applicant must be willing to obtain a (CDL) Class (A) by the end of the six month probationary period if they do not have one at time of hiring. In addition, applicant must be willing to live within a reasonable distance of the City of Clyde.

If applicable, Military Discharge Records (DD-214 Form) must also accompany the application.

Applications may be obtained at the Clyde Municipal Building beginning Monday, Jan. 22, 2018 at 8:00 a.m. and be returned no later than 4:00 p.m. on Tuesday, Feb. 20, 2018. Register to download applications and instructions for returning all required documents at <http://jobs.clydeohio.org>. EOE/DFWP

City of Galion seeks electrical distribution superintendent

The City of Galion is seeking applicants for the position of electrical distribution superintendent. Position responsibilities include:

- Plans, schedules, organizes, assigns, directs and assists with work of supervisory and operational personnel engaged in electrical maintenance activities, including construction and maintenance of power lines, substations, lighting systems, traffic signals, etc.; instructs subordinates; ensures compliance with safety rules, regulations, practices and procedures; inspects work; evaluates performance, disciplines and commends subordinates;
- Prepares short and long range operating and capital budgets, along with justifications; controls expenditures according to adopted budget; designs electrical systems and prepares cost estimates;
- Meets with electrical manufacturers to discuss purchase of products; maintains electrical inventory; supervises ordering of necessary supplies and equipment;
- Conducts staff meetings and programs, participates in resolving departmental problems pertaining to area responsibility;

- Directs the preparation of reports and the maintenance of records of work performed; maintains personal and professional competence and awareness;
- Maintains required licences and certifications; attends professional education and training sessions; performs other duties as assigned.

Requirements include a bachelor's degree in electrical engineering plus two years of experience as electrical distribution superintendent for city electrical department, or any combination of like education and experience, as well as a valid State of Ohio Commercial Driver's License and completion of Certified Apprenticeship Training Course. Position can be physically demanding.

Resumes must be sent to the attention of Nicole Ward before Feb. 15, 2018, at 301 Harding Way E., Galion, Ohio 44833. EOE.

Carey seeking two journeymen-linemen

The Village of Carey is seeking applications for two qualified journeymen-linemen with a minimum of four-years experience. The journeyman-lineman role is responsible for operation and routine maintenance of the village transmission, substation and distribution system. Applicant must possess a high school diploma or GED, and a valid class B, CDL license with air brakes or obtain same within six months of hire date. Knowledge of overhead and underground primary distribution lines required. May require pole climbing and operation and use of a bucket truck, digger truck, trencher or other required equipment.

Position requires a 30-minute response time to call out emergencies including: holidays, weekends and standby time in rotation with other department members.

Position requires varied integrated additional duties to include but not limited to: snow removal, tree trimming to clear power lines and other general maintenance duties. Any of the above may require working in inclement weather.

Applications may be obtained at the village offices, 127 N. Vance St., Carey, Ohio 43316, weekdays from 8 a.m. until 5 p.m. Candidates should return applications with resume and all supporting documentation helpful in consideration of employment to the attention of the Village Administrator. EOE / Drug testing. Applications will be accepted until positions are filled.

Pay range \$23.75 - \$26.25.

Napoleon seeks staff engineer/licensed staff engineer

The City of Napoleon is currently accepting applications for the position of staff engineer/licensed staff engineer. This position is primarily from an accredited engineering school of recognized standing, with a Bachelor of Science in Civil Engineering (B.S.C.E.) or related field required. Applicants must also possess or be able to obtain within one year, a Fundamentals of Engineering (F.E.) or Engineer in Training (E.I.T.) certificate, or a Professional Engineer (P.E.) license.

A valid state of Ohio driver's license is required. Applications may be obtained beginning Monday, Jan. 15, 2018, between 7:30 a.m. and 4 p.m. from the City of Napoleon's Administration building at 255 W. Riverview Ave., P.O. Box 151, Napoleon, Ohio 43545, or from the city website at www.napoleonohio.com. A properly completed and notarized application must be returned to the above address by 4 p.m. on Thursday, Feb. 15, 2018, in order to be considered. Applications submitted without following the above requirements will not be considered for employment. EOE

Opportunities available at AMP

AMP is seeking applicants for the following positions:

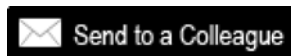
Generation specialist - reporting location available in Belleville, Cincinnati, Columbus or Fremont

For complete job descriptions, please visit the "careers" section of the [AMP website](#).

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Legislative Bulletin

February 16, 2018

OML UPDATE AT-A-GLANCE

Here are the top 3 things you need to know from this past week:

- The state revenue numbers for January came as a surprise to many. While non-auto sale tax revenue was projected for \$852 million, the actual revenues were \$793 million -- \$59 million below estimates. However, auto sales revenue came in \$20 million above projections, while personal income tax revenue was reported as 25% above expectations.
- Over 2,000 Ohio citizens will receive checks averaging \$830 each as a portion of Cephalon Inc. and affiliates' settlement with the state. Several states, including Ohio, sued the pharmaceutical companies, alleging that they used anticompetitive conduct to delay generic version of Provigil, a sleep disorder drug, from entering the market. The total settlement payout for affected consumers totaled \$35 million.
- The Pew Charitable Trusts have released the findings of a study showing that although Ohio crime rates have decreased by 24% from 2008 to 2016, the state's imprisonment rate has remained the same. Compared with the national level, the U.S. crime rate has decreased 23% over the same time period, with an 11% decrease in imprisonment.

CENTRALIZED COLLECTION LAWSUIT RECEIVES INJUNCTION HEARING

This week, Franklin County Common Pleas Court Judge David Cain presided over an injunction hearing in the lawsuit brought by over 100 municipalities across Ohio against a budget bill provision authorizing the centralized collection by the state of municipal net profit business filings.

The cities and villages in the suit are asking that Judge Cain issue an injunction that would prevent the budget provision from going into effect before February 24 - the deadline by which municipalities would otherwise be required to pass ordinances allowing the state to centrally collect the net profits tax under pain of losing the ability

to levy any tax at all.

Frank Reed, the attorney arguing on behalf of the municipalities, explained the lawsuit's challenge of state overreach, and how the budget provision not only violates the Ohio Constitution's grant of Home Rule authority to municipalities, but also violates its single-subject rule. His argument for the injunction detailed the risk of injury not only to the municipalities in question, but also the negative effects passed down to third parties like businesses and taxpayers.

The state, represented by attorney Jeffrey Miller, argued that the Legislature has the constitutional authority to limit any political subdivision's ability to levy taxes and insisted businesses would be harmed if the provision did not go into effect.

The League's Municipal Income Tax Committee member and City of Columbus income tax administrator, Mindy Frank, spoke to how the provision will not only affect the city's constitutional Home Rule powers of levying and collecting taxes, but also about the harm the city's bond rating would experience due to the impeded cash flow. She also voiced her doubts that municipalities would ever be able to review net profit business filings through the Ohio Business Gateway - a huge blow to the crucial work of auditing and reviewing filings done by the municipal tax administrators.

The League will continue to track and report on the lawsuit and its progress.

SMALL CELL INFRASTRUCTURE BILL AMENDED AND VOTED OUT OF COMMITTEE

HB 478, the small cell wireless infrastructure bill sponsored by Rep. Smith (R - Bidwell) and Rep. LaTourette (R - Chesterland) has been amended and voted out of the House Government Accountability and Oversight Committee. A substitute bill has been amended into the bill, which includes such changes as:

- A technical clarification to prevent any redundancy and confusion regarding small cell infrastructure collocation structures
- A clarification stating certain video service providers qualify as small cell facility operators
- Clarifying language ensuring nothing in the bill can be interpreted as imposing new requirements on electric utilities
- Codifies several existing standard practices governing cable infrastructure installation as well as clarifying that cable micro wireless facilities are to be treated the same as small cell wireless facilities within the bill

These amendments were agreed to by all the interested parties that have been involved in drafting this legislation for the past several months, including the League and representatives from major municipal groups, as well as representatives from the cable industry. The legislators present during the committee hearing passed the bill out of committee 9-3. The following day, it was heard before the entire House of Representatives and voted out of the House 76-15. The bill now moves to the Senate for consideration. We will continue to track and report on the bill's progress as it moves through the legislative process.

OML AND OHIO MAYOR'S ALLIANCE HOLD JOINT BOARD MEETING

Last week, the boards of the Ohio Municipal League and the Ohio Mayor's Alliance met in a joint meeting to discuss the successes of the past year and to strategize how to collaborate on advocating for and advancing the agenda items most important to both groups.

The Executive Directors of both organizations, Kent Scarrett and Keary McCarthy, launched the meeting by thanking the participants and expressing expectations of a meaningful, productive collaboration in the months to come. They detailed their history in working with one another over the past several years, often tag-teaming on many of the same issues. Dir. McCarthy explained the history of the founding of the Mayor's Alliance, outlining the goals the organization was founded to accomplish. Dir. Scarrett brought the members up to speed with a legislative update, and both directors expressed anticipation for greater cooperation between both organizations going forward.

The Mayor's Alliance Board President, Findlay Mayor Lydia Mihalik, recapped the mission and achievements of the Mayor's Alliance during the past year. OML Board President, Marion Mayor Scott Schertzer, facilitated the meeting's open-floor discussion. The boards' members discussed ways to increase sharing of best practices among municipalities, rebuild trust and dialogue between municipalities and the state, and how to move forward with big priorities - specifically the great need for increased infrastructure funding.

The League wants to thank the Mayor's Alliance and all the board members who participated in what was an informative and productive conversation. We look forward to continued conversation and coordination between both organizations as we build a more safe, sound and healthy future for Ohio's municipalities.

PRESIDENT TRUMP UNVEILS INFRASTRUCTURE PLAN IN FEDERAL BUDGET PROPOSAL

This week, President Trump revealed his long-promised infrastructure plan, which asks states and local governments to pay a substantial portion of the bill.

The initiative's initial price tag is \$1.3 trillion dollars, but that entire amount is what the federal government is hoping to entice via just \$200 billion in federal spending, coupled with a proposed increased speed of the federal government's existing approval process. Half of that initial amount - \$100 billion - would be funneled through what the White House is calling an "incentive program", in which the states or local governments would be required to pay for the majority of the cost of an infrastructure project in order to qualify for the funds. The Department of Transportation, the Environmental Protection Agency and the Army Corps of Engineers are proposed as the agencies to oversee this incentive program.

The remaining \$100 billion would find its way into the hands of state and local infrastructure projects via \$50 billion in block grants designated for rural state governors; \$20 billion in expanded federal loan programs; \$20 billion for what the White House is calling "transformative projects"; and \$10 billion deposited into a capital financing fund for federal office buildings. Spending just \$200 billion out of the proposed \$1.3 trillion in total infrastructure spending across the nation's states, cities and villages is part of the White House's efforts to curb what they have called an

"overreliance on federal grants and other federal funding."

To find out more about the proposed infrastructure initiative and what it may mean for your municipality, please visit <https://www.whitehouse.gov/briefings-statements/building-stronger-america-president-donald-j-trumps-american-infrastructure-initiative/>.

OML HOLDS QUARTERLY MUNICIPAL LEGISLATIVE BREAKFAST ON "PLACEMAKING"

This Wednesday, the League held the first quarterly Municipal Legislative Breakfast for 2018. Legislators from both chambers, along with their aides, joined League staff in the Sheraton in downtown Columbus for a breakfast buffet, networking and a presentation and discussion on placemaking.

The presentation, given by Heritage Ohio's Executive Director Joyce Barrett and Greater Ohio Policy Center's Executive Director Alison Goebel, explained placemaking as the process of creating quality places where people want to spend time working and living. The goal behind placemaking is designed to make communities attractive to both businesses and workers who are increasingly mobile, such as the millennial workforce, who are considering more than just employment when deciding where to live.

The League wants to thank the legislators and their staff who joined us for the breakfast and discussion, as well as Directors Barrett and Goebel for their informative and thought-provoking presentation. We look forward to future breakfasts for discussions on other issues important to the health of our municipalities and aiding their role as the economic engines of Ohio.

BILLS IMPACTING MUNICIPALITIES HEARD IN COMMITTEE THIS WEEK

Here are the bills that are important to municipalities that received committee hearings this week:

- **HB 382 - UNEMPLOYMENT COMPENSATION LAW.** Sponsored by Rep. Schuring (R - Canton), this bill would modify terms describing payments made under the Unemployment Compensation Law, increase the amount of wages subject to unemployment compensation premiums, require qualifying employees to make payments to the Unemployment Compensation Insurance Fund, allow the Director of Job and Family Services to adjust maximum weekly benefit amounts, to reduce the maximum number of benefit weeks, and make other changes to the Unemployment Compensation Law. During its fourteenth hearing before the House Government Accountability and Oversight Committee, no testimony was heard on the bill. The League is neutral on this legislation.
- **HJR 4 - UNEMPLOYMENT COMPENSATION BONDS.** Also sponsored by Rep. Schuring (R - Canton), this joint resolution would enact Section 2t of Article VIII of the Constitution of the State of Ohio to allow the General Assembly to provide by law for the issuance of bonds to pay unemployment compensation benefits when the fund created for that purpose is or will be depleted or to repay outstanding advances made by the federal government to the unemployment compensation program. During its fourteenth hearing before the House Government Accountability and Oversight Committee, no testimony was heard on

this legislation. The League is neutral on this bill.

- **HB 352 - DOGS LAW REVISIONS.** Sponsored by Rep. Rezabek (R - Clayton) and Rep. Huffman (R - Tipp City), this bill would revise provisions of the Dogs Law governing nuisance, dangerous, and vicious dogs, revise enforcement of that Law, and establish a notification process regarding complaints of certain violations of that Law. During its first hearing before the House Government Accountability and Oversight Committee, the sponsoring representatives explained how the bill focuses on owner accountability involving vicious or dangerous dogs. In addition to creating guidelines directing how authorities respond to or follow up on calls alleging a dog is dangerous, the bill grants dog wardens arresting authority. Violent felons would not be allowed to own dogs for five years, all dogs labeled "dangerous" would have to be registered, and certain criminal penalties are increased. This bill is a "companion bill" for SB 195, which is sponsored by Sen. Beagle (R - Tipp City). The League is supportive of this legislation.
- **HB 278 - VEHICULAR ASSAULT.** This bill, sponsored by Rep. Patton (R - Strongsville) and Rep. Kelly (D - Cincinnati), would include negligently causing serious physical harm to a law enforcement officer while operating a motor vehicle or other specified mode of transportation as a violation of the offense of vehicular assault. A substitute bill was adopted during its third hearing before the House Criminal Justice Committee, making the section of the Ohio Revised Code changed by the bill from vehicular assault law to the move-over law. No testimony was heard on the bill. The League is supportive of this legislation.
- **HB 422 - WATER/SEWER ACQUISITION.** Sponsored by Rep. Ginter (R - Salem) and Rep. Rogers (D - Mentor-on-the-Lake), this bill would govern acquisitions of municipal water-works and sewage disposal system companies by certain larger nonmunicipal water-works or sewage disposal system companies. During its fifth hearing before the House Energy and Natural Resources Committee, the bill was passed out of committee 11-0. The League is supportive of this bill.
- **HB 314 - LAW ENFORCEMENT TAX CREDIT.** This bill, sponsored by Rep. Schaffer (R - Lancaster), would allow an income tax credit for law enforcement officials who purchase safety or protective items to be used in the course of official law enforcement activities. During its third hearing before the House State and Local Government Committee, the League's Executive Director Kent Scarrett submitted proponent testimony supporting the bill's creation of a mechanism by which law enforcement are better able to afford equipment that helps ensure they go home to their families at night. You can read that testimony [HERE](#). An amendment was offered that moved the first year the tax credit could be claimed from 2017 to 2018. That amendment was adopted unanimously. A second amendment was offered by Rep. Holmes (D - Girard) that protected the Local Government Fund and Public Library Fund from being affected by the fiscal impact of the bill. The current estimated amount that would be deducted from the

state General Revenue Fund is projected at \$21.7 million for fiscal year 2019, with an annual loss between \$12.2 million and \$16.2 million each year going forward. For local government and public library funds, those losses are projected for up to \$0.7 million for fiscal year 2019 and a loss between \$0.4 million and \$0.6 million each year going forward. That amendment was tabled, with four Democratic representatives casting dissenting votes. The bill was voted unanimously out of committee.

- **HB 470 - PUBLIC LIGHTING TAX LEVY.** Sponsored by Rep. Edwards (R - Nelsonville), this bill would authorize a property tax levy specifically to fund lighting for roads and public places. During its second hearing before the House State and Local Government Committee, both the League's Executive Director Kent Scarrett and the city council president of the city of Nelsonville wrote in support of the bill, which allows voters to know exactly how their tax money will be spent in regards to public lighting. You can read Dir. Scarrett's proponent testimony [HERE](#).

COMMITTEE SCHEDULE FOR THE WEEK OF FEBRUARY 19, 2018

Tuesday, February 20, 2018

HOUSE FINANCE

Tue., Feb. 20, 2018, 10:00 AM, Hearing Room 313

Rep. Smith: 614-466-1366

HB378 OHIO BROADBAND DEVELOPMENT (SMITH R, CERA J)** To create the Ohio Broadband Development Grant Program and to make an appropriation.
Fourth Hearing, All Testimony

PLEASE CHECK OUR WEBSITE TUESDAY FOR ANY CHANGES TO THE COMMITTEE SCHEDULE

Up Coming Meetings & Events

Mayor's Court Initial Training Program	January FULL February 14 & 15	<u>Registration Information</u>
Newly Elected Council Training Seminars	February 24, March 3 & 24	<u>Registration Information</u>
OCMA Winter Conference and ICMA Midwest Conference	March 7th ~ 9th, 2018	<u>Registration Information</u>
OMAA Spring Law Seminar	March 2, 2018	<u>Registration Information</u>

Ohio Municipal League

Legislative Inquires:
Kent Scarrett, Executive Director