

THE CITY OF SOUTH EUCLID SCHEDULE OF MEETING

October 26, 2015
8:00 PM

1. **PLEDGE OF ALLEGIANCE**

2. **ROLL CALL**

3. **APPROVAL OF MINUTES:** October 12, 2015

4. **OPEN MEETING**

5. **REPORT OF COMMITTEES**

SAFETY COMMITTEE:

1. ORDINANCE 19-15 AN ORDINANCE AMENDING SECTION 505.14 "ANIMALS PROHIBITED IN CERTAIN PLACES" OF CHAPTER 505 "ANIMALS AND FOWL" OF PART FIVE "GENERAL OFFENSES CODE" OF THE CODIFIED ORDINANCES OF THE CITY OF SOUTH EUCLID, OHIO. **SECOND READING.**

2. ORDINANCE 25-15 AN ORDINANCE AMENDING SECTION 505.01 "DOGS AND OTHER ANIMALS RUNNING AT LARGE; DANGEROUS AND VICIOUS DOGS" OF CHAPTER 505 "ANIMALS AND FOWL" OF PART FIVE "GENERAL OFFENSES CODE" OF THE CODIFIED ORDINANCES OF THE CITY OF SOUTH EUCLID, OHIO. **FIRST READING.**

FINANCE COMMITTEE:

1. ORDINANCE 21-15 CREATING NEW CHAPTER 172 "MUNICIPAL INCOME TAX" OF TITLE NINE "TAXATION" OF PART ONE "ADMINISTRATIVE CODE" OF THE CODIFIED ORDINANCES OF THE CITY OF SOUTH EUCLID, OHIO. **SECOND READING.**

6. **MAYOR'S REPORT**

7. **LEGISLATION REQUESTED BY THE MAYOR AND ADMINISTRATION**

1. RESOLUTION 30-15 AUTHORIZING THE MAYOR TO APPLY FOR A GRANT UNDER THE CUYAHOGA COUNTY "COMPETITIVE MUNICIPAL PROGRAM": 2016 COMMUNITY DEVELOPMENT BLOCK GRANT FUND; AND DECLARING AN EMERGENCY. **SECOND READING.**

2. ORDINANCE 22-15 AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT ENTERED INTO WITH THE FRATERNAL ORDER OF POLICE, LOCAL LODGE NO. 80, FOR ALL FULL-TIME POLICE DEPARTMENT EMPLOYEES COVERED BY THE COLLECTIVE BARGAINING AGREEMENT; AND DECLARING AN EMERGENCY. **SECOND READING.**

3. ORDINANCE 23-15

AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT ENTERED INTO WITH THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS, LOCAL 1065, FOR ALL FULL-TIME FIRE FIGHTERS COVERED BY THE COLLECTIVE BARGAINING AGREEMENT; AND DECLARING AN EMERGENCY. **SECOND READING.**

4. ORDINANCE 24-15

AUTHORIZING THE MAYOR OF THE CITY OF SOUTH EUCLID, OHIO TO ENTER INTO AN AGREEMENT WITH THE CUYAHOGA COUNTY BOARD OF HEALTH FOR PUBLIC HEALTH SERVICES FOR FISCAL YEAR 2016. FIRST READING.

8. LAW DIRECTOR'S REPORT

9. LETTERS AND COMMUNICATIONS

10. ADJOURN

REGULAR MEETING OF SOUTH EUCLID CITY COUNCIL

Council President Miller called the meeting to order and the Pledge of Allegiance was recited.

Roll Call

Present: Councilman Dennis Fiorelli, Councilman Marty Gelfand, Council President Pro Tem Jane Goodman, Councilwoman Ruth Gray, Councilman Ed Icove, Councilman Moe Romeo, Council President David Miller.

Approval of Minutes: September 30, 2015

Action: Motion to Approve Minutes, **Moved by** Councilman Dennis Fiorelli, **Seconded by** Councilman Marty Gelfand.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 7).

Yes: Councilman Dennis Fiorelli, Councilman Marty Gelfand, Council President Pro Tem Jane Goodman, Councilwoman Ruth Gray, Councilman Ed Icove, Councilman Moe Romeo, Council President David Miller. The Minutes have been approved.

Opening Meeting of Council:

President Miller called the Open Meeting of Council to order and invited the audience to address Council:

- Charles Turner, 4549 Lilac Road, stated that he was straightening out a matter from two meetings ago when he thought Council President Miller was trying to intimidate him by reading the rules of decorum for addressing city council that were adopted in 1954 and that in 1992 the city adopted rules for council that stated that he can address all of council and not just the head of council on any matter he chooses. Mr. Turner stated that he had received very disturbing information for Law Director Lograsso, Councilman Romeo and Councilman Fiorelli and stated that he stands before them as a white man who goes to church and volunteered to be in the United States Army and that he has been told lies. Mr. Turner recounted his allegations that he was attacked by a police officer, and said that the most disturbing thing is that he is half Italian-American and wished Italians a happy Columbus Day and his mother a happy birthday. Mr. Turner stated that today is the 10th anniversary of the death of a police officer.

Report of Council Committees:Safety Committee

Councilman Gelfand reported that the Safety Committee met prior to the meeting to discuss proposed legislation Ordinance 19-15 that would allow dogs to be walked in the parks on leashes. Mr. Gelfand discussed several revisions to the ordinance that was made including allowing owners to take dogs into the restrooms with them and banning dogs from the pool and splash park. An additional change was made to accommodate Service Dogs. Mr. Gelfand stated that several residents attended the meeting and the committee voted 3-0 to recommend consideration by City Council.

Utilities Committee

Councilwoman Gray, reported that the Utilities Committee met regarding proposed Ordinance 57-14 introduced in 2014 requesting that the Public Utilities Commission of Ohio (PUCO) limit the ability of utility providers to conduct home solicitations. The Committee amended Section One of the legislation to add a request that the PUCO formally respond to the City if the resolution is passed. Ms. Gray stated that she is requesting additional information regarding residents' complaints from the building commissioner and police department and asked the Law Director to provide a legal opinion regarding the potential restriction of freedom of speech. Another committee meeting will be scheduled regarding the matter on November 9 at 7 pm.

Committee of the Whole

President Miller reported that the Committee of the Whole met to discuss the monthly city finances and that last month the city had receipts and disbursements of about \$1 million each. The General Fund is at approximately \$4 million dollars. Mr. Miller reported that RITA estimates are down for the year over last year by approximately \$356,000. One of the reasons is that RITA did not conduct a subpoena program this year to collect income taxes from those who did not pay and a result of the passage of House Bill 5 by the State legislature which resulted in more cuts to the city. Mr. Miller stated that RITA will conduct another subpoena program this fall and has sent out letters to approximately 3,600 residents that still owe income taxes.

Mayor's Report:

Council President Miller reported that Mayor Welo was not at the meeting and was attending to a family matter. Mr. Miller reported on the City Engineer's update regarding street and infrastructure repair including that Longo Construction is working on Covington and Quilliams this week with the installation of new water mains; progress on the resurfacing of Elmwood Road is underway and the project should be completed this month; Dominion East Ohio Gas will begin work later this year installing gas mains on Covington, Salisbury, Wallingford, Merrymound and Fremont; and new plans were recently submitted by Dominion East Ohio Gas for additional gas main replacements work on Greenway, Dartford and Lowden Roads.

Legislation Requested by the Mayor and Administration

Introduced by Miller

Resolution 35-15

RESOLUTION

PROVIDING A DATE AND TIME LIMITS FOR THE HALLOWEEN OBSERVANCE UPON THE STREETS AND OUT OF DOORS FOR THE YEAR 2015. FIRST READING.

Action: Motion to Approve Legislation, **Moved by** Councilman Marty Gelfand, **Seconded by** Councilman Moe Romeo.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 7).

Yes: Councilman Dennis Fiorelli, Councilman Marty Gelfand, Council President Pro Tem Jane Goodman, Councilwoman Ruth Gray, Councilman Ed Icove, Councilman Moe Romeo, Council President David Miller. The legislation has been approved.

Introduced by Miller

ORDINANCE

Ordinance 21-15

CREATING NEW CHAPTER 172 "MUNICIPAL INCOME TAX" OF TITLE NINE "TAXATION" OF PART ONE "ADMINISTRATIVE CODE" OF THE CODIFIED ORDINANCES OF THE CITY OF SOUTH EUCLID, OHIO FIRST READING.

The legislation was placed on First Reading. A Committee of the Whole Meeting was scheduled October 26 at 6:30 pm.

Introduced by Miller

ORDINANCE

Ordinance 22-15

AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT ENTERED INTO WITH THE FRATERNAL ORDER OF POLICE, LOCAL LODGE NO. 80, FOR ALL FULL-TIME POLICE DEPARTMENT EMPLOYEES COVERED BY THE COLLECTIVE BARGAINING AGREEMENT; AND DECLARING AN EMERGENCY. FIRST READING.

Placed on First Reading

The legislation was placed on First Reading.

Introduced by Miller

ORDINANCE

Ordinance 23-15

AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT ENTERED INTO WITH THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS, LOCAL 1065, FOR ALL FULL-TIME FIRE FIGHTERS COVERED BY THE COLLECTIVE BARGAINING AGREEMENT; AND DECLARING AN EMERGENCY. FIRST READING.

The legislation was placed on First Reading.

Law Director's Report - No Report.

Letters & Communications

- President Miller reported that Brush High School will have its Homecoming this weekend against Eastlake North and there will be the annual parade from 4-5 pm. One South Euclid will be giving away free pumpkins to families this Saturday from 11 am – 1 pm at Bexley Park at the Community Garden. The event is sponsored by Walmart. Snacks and Cider will be served. The Cuyahoga County Public Library will have the grand opening of the new South Euclid Branch on Sunday at 2 pm.
- Councilman Gelfand reported on the Cuyahoga County changes to Election Day precincts in South Euclid. Mr. Gelfand reported on a Haywood Road resident who asked for special attention for her home when she had to leave town. Upon returning, Ms. Haywood heard from several neighbors that there were extra patrols on the street and she and her neighbors are very appreciative of how responsive the police are.
- Councilman Romeo reported that last Wednesday Council President Miller gave an excellent presentation about the history of South Euclid and its cultural makeup.
- Councilman Fiorelli reported that at the last Council Meeting an East Antisdale resident made a complaint that he received a citation for leaving his garbage carts out and thought he was the only resident that received the citations. Mr. Fiorelli stated that he looked into the matter and that the resident was not singled out and several other residents also received the citation for leaving their carts out as well. Mr. Fiorelli reported on the installation and rehabilitation of the Swimming Pool Slide at Bexley Park pool and recognized residents Denise and Kim Salerno for organizing a St. Margaret Mary Church reunion luncheon.
- A Committee of the Whole Meeting was tentatively scheduled for 6 pm on October 26th to interview candidates for the parking hearing examiner position. A Utilities Committee Meeting was scheduled for November 9 at 7 pm to discuss Resolution 57-14.

Adjourn

Action: Motion to Adjourn, **Moved by** Councilman Moe Romeo, **Seconded by** Councilman Marty Gelfand.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 7).

Yes: Councilman Dennis Fiorelli, Councilman Marty Gelfand, Council President Pro Tem Jane Goodman, Councilwoman Ruth Gray, Councilman Ed Icove, Councilman Moe Romeo, Council President David Miller. The Meeting Adjourned at 8:28 pm.

Attest:

Council President

Clerk of Council

CITY OF SOUTH EUCLID, OHIO

ORDINANCE NO.: 19-15
INTRODUCED BY: Miller
REQUESTED BY: Mayor

September 16, 2015
As Amended by the Safety Committee:
October 12, 2015
Second Reading: October 26, 2015

AN ORDINANCE

AN ORDINANCE AMENDING SECTION 505.14 "ANIMALS PROHIBITED IN CERTAIN PLACES" OF CHAPTER 505 "ANIMALS AND FOWL" OF PART FIVE "GENERAL OFFENSES CODE" OF THE CODIFIED ORDINANCES OF THE CITY OF SOUTH EUCLID, OHIO.

WHEREAS, the Council of the City of South Euclid recognizes the need to periodically review and amend the codified ordinances in order to best serve the residents of the community; and

WHEREAS, the Council desires to amend the codified ordinances to allow dogs in the city parks so that residents are better able to utilize the facilities.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of South Euclid, Ohio:

Section 1: That Section 505.14 "Animals Prohibited in Certain Places" of Chapter 505 "Animals and Fowl" of Part Five "General Offenses Code" of the Codified Ordinances of the City of South Euclid, Ohio be hereby amended to read as follows:

505.14 ANIMALS PROHIBITED IN CERTAIN PLACES.

(a) No person owning, keeping or having custody of any animal shall take, lead or carry such animal:

- (1) Into any store, restaurant, or place of business selling or offering for sale, goods, merchandise, food and/or groceries, whether for consumption in the store, restaurant or place of business;
- (2) Upon the grounds of any school;
- (3) Upon the grounds of any public park **with the exception of dogs which are kept on leash, properly cared for and cleaned up after, kept under the control of the owner at all times, and do not enter any playground area, tennis court, ball field, restroom facility, swimming pool, splash park, or community garden; or dogs which are for dogs to be allowed only in the fenced in area of Quarry Park North that is designated at as the "dog park".**
- (4) In any public building;
- (5) Upon the center strip of Monticello Boulevard;
- (6) Upon the center strip of Belvoir Boulevard;
- (7) Upon the center strip of Warrensville Center Road;

nor permit or allow such animal to enter any such store, place of business or public building, or be upon such grounds, within the City.

This section shall not apply to stores or places of business dealing in or servicing live animals, such as pet shops or veterinary hospitals, or to animals permitted upon school grounds by authority of the Superintendent of Schools, **or to certified service animals.**

(b) Whoever violates this section is guilty of a minor misdemeanor for the first offense; for each subsequent offense, such person is guilty of a misdemeanor of the fourth degree.

Section 2: That is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees on or after November 25, 1975, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3: This Ordinance shall take effect and be in force from and after the earliest period allowed by law and upon signature of the Mayor.

Passed this _____ day of _____, 2015.

David B. Miller, President of Council

Approve:

Georgine Welo, Mayor

Attest:

Keith A. Benjamin, Clerk of Council

Approved as to form:

Michael P. Lograsso, Director of Law

CITY OF SOUTH EUCLID, OHIO

ORDINANCE NO.: 25-15
INTRODUCED BY: Miller
REQUESTED BY: Gelfand

October 26, 2015

AN ORDINANCE

AN ORDINANCE AMENDING SECTION 505.01 "DOGS AND OTHER ANIMALS RUNNING AT LARGE; DANGEROUS AND VICIOUS DOGS" OF CHAPTER 505 "ANIMALS AND FOWL" OF PART FIVE "GENERAL OFFENSES CODE" OF THE CODIFIED ORDINANCES OF THE CITY OF SOUTH EUCLID, OHIO.

WHEREAS, the Council of the City of South Euclid recognizes the need to periodically review and amend the codified ordinances in order to best serve the residents of the community; and

WHEREAS, the Council desires to amend the codified ordinances to allow dogs in the city parks so that residents are better able to utilize the facilities; and

WHEREAS, in the process of permitting dogs in city parks, the Council desires to ban dogs which have been designated as dangerous or vicious from having use of such facilities.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of South Euclid, Ohio:

Section 1: That Section 505.01 "Dogs and Other Animals Running At Large; Dangerous and Vicious Dogs" of Chapter 505 "Animals and Fowl" of Part Five "General Offenses Code" of the Codified Ordinances of the City of South Euclid, Ohio be hereby amended to read as follows:

505.01 DOGS AND OTHER ANIMALS RUNNING AT LARGE; DANGEROUS AND VICIOUS DOGS.

(a) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

(1) "Dangerous dog."

A. A dog that, without provocation, and subject to division (a)(1)B. of this section, has chased or approached in either a menacing fashion or an apparent attitude of attack, or has bitten or attempted to bite or has otherwise endangered any person, or domestic animal, while that dog is off the premises of its owner, keeper or harbinger and not under the reasonable control of its owner, keeper, harbinger or some other responsible person, or not physically restrained or confined in a locked pen which has a top, locked fenced yard, or other locked enclosure which has a top.

B. "Dangerous dog" does not include a police dog that has chased or approached in either a menacing fashion or an apparent attitude of attack, or has bitten or attempted to bite or otherwise endangered any person while the police dog is being used to assist law enforcement officers in the performance of their official duties.

(2) "Menacing fashion." A dog that would cause any person being chased or approached to reasonably believe that the dog will cause physical injury to that person.

(3) "Police dog." A dog that has been trained and may be used to assist law enforcement officers in the performance of their official duties.

(4) "Vicious dog."

A. A dog that, without provocation and subject to division (a)(4)B. of this definition, meets any of the following requirements:

1. Has killed or caused serious physical harm to any person; or
2. Has killed or caused serious physical harm to any domestic animal.

B. "Vicious dog" does not include either of the following:

1. A police dog that has killed or caused serious physical harm to any person while the police dog is being used to assist law enforcement officers in the performance of their official duties; or

2. A dog that has killed or caused serious physical harm to any person while a person was committing or attempting to commit a trespass or other criminal offense on the property of the owner, keeper or harbinger of the dog.

(5) "Without provocation." A dog acts "without provocation" when it was not teased, tormented, or abused by a person, or it was not coming to the aid or the defense of a person who was not engaged in illegal or criminal activity and who was not using the dog as a means of carrying out such activity.

(b) Determination of Dangerous and Vicious Dogs.

(1) Whenever a complaint is made to the Police Department or the Animal Control Officer, of the presence of a dangerous or vicious dog within the City, the Chief of Police or designee shall promptly inspect or cause an inspection of the premises on which it is alleged that such animal is being kept or whenever a complaint is received of a dangerous or vicious dog at the park the Chief of Police or designee shall promptly attempt to identify the owner of said dog.

(2) The Chief of Police or designee shall determine that a dog is dangerous pursuant to this section upon proof by a preponderance of the evidence of any of the following, subject to division (a)(1)B.:

A. Without provocation, the dog has chased or approached any person or domestic animal in either a menacing fashion or in an apparent attitude to attack.

B. Without provocation, the dog has bitten or attempted to bite any person or domestic animal.

C. Without provocation, the dog has bitten or otherwise endangered any person or domestic animal.

(3) The Chief of Police or designee shall determine that a dog is vicious pursuant to this section upon proof by a preponderance of the evidence of any of the following, subject to (a)(4)B.:

A. Without provocation, the dog has killed or caused serious physical harm to any person.

B. Without provocation, the dog has killed or caused serious physical harm to any domestic animal.

(4) If the Chief or designee determines that a dangerous/vicious dog is being kept within the City, or an incident involving a dangerous or vicious dog occurred at the dog park, the Chief shall determine the individual, firm or corporation who, from the records in the Auditor's office of Cuyahoga County, or through police reports, appears to be the owner of the dog, or if such information is not available, the titled owner of the property upon which the dog is kept, and shall, within ten business days, cause written notice to be served on such owner. Notice shall be served by certified mail with a return receipt requested. If service of such written notice is unable to be perfected, then the Chief of Police shall cause a copy of the aforesaid notice to be served by ordinary mail which shall be deemed complete upon mailing, and also left with the individual, if any, in possession of the premises on which the dog is kept, or if there is no individual in possession of the premises, he shall cause a copy of the notice to be posted on the premises.

(5) The notice required by division (b)(4) of this section shall state, in brief, the findings with respect made to the dangerous or vicious nature of the dog. The notice shall further state that the owner must comply with the requirements of this chapter within 30 days after service of the notice.

(6) Police dogs are exempt from these provisions of all actions occurring in the course of their duties.

(c) Animals Running at Large.

(1) No person who is the owner or keeper of horses, mules, cattle, sheep, goats, swine, cats, dogs, geese or other fowl or animals shall permit them to run at large upon any public way or upon unenclosed land, with the exception of persons participating in a trap, neuter and return program ("TNR").

(2) No owner, keeper, or harbinger of any dog, cat or other domestic animal shall permit it to go beyond the premises of the owner, keeper, or harbinger at any time the dog is in heat unless the dog, cat or other domestic animal is properly in leash.

(3) No owner, keeper, or harbinger of any dog shall fail at any time to keep the dog physically confined or restrained upon the premises of the owner, keeper, or harbinger by a leash, tether, adequate fence, supervision, or secure enclosure to prevent escape or under the reasonable control of some person.

(4) It shall be unlawful for any person to permit a dog under their responsibility to disturb, harass, or interfere with any dog park visitor or visitor's property.

(5) It shall be unlawful for any person to permit a dog in heat, under their responsibility, in the dog park.

(6) The running at large of any such animal in or upon any of the places mentioned in this section is prima facie evidence that it is running at large in violation of this section.

(d) Compliance upon Dangerous or Vicious Dog Designation.

(1) No owner, keeper, or harbinger of a dangerous or vicious dog shall fail to do all of the following:

A. While on the owner's property, the owner must securely confine the dangerous and vicious dog indoors or within a securely enclosed and locked pen, structure, or fence suitable to prevent the entry of young children and designed to prevent the animal from escaping. Such pen, structure or fence must be a minimum of six feet in height and must have secure sides. If it has no bottom secured to the sides, the sides must be embedded into the ground no less than two feet deep. The enclosure also must be humane and provide the dog adequate protection, as otherwise provided in this chapter, from the elements.

B. While that dog is off the premises of the owner, keeper, or harbinger, the dog shall be kept on a chain-link leash or tether that is not more than six feet in length and additionally do at least one of the following:

1. Keep that dog in a locked pen that has a top, locked fenced yard, or other locked enclosure which has a top;

2. Have the leash or tether controlled by a person who is of suitable age and discretion or securely attach, tie, or affix the leash or tether to the ground or a stationary object or fixture so that the dog is adequately restrained and station a person in close enough proximity to that dog so as to prevent it from causing injury to any person; and/or

3. Muzzle that dog. The muzzle must be made in a manner that will not cause injury to the dog or impair its vision or respiration but must prevent it from biting any person or animal.

C. The owner must display, in a conspicuous manner, a sign on the owner's premises warning that a dangerous or vicious dog is on the premises by stating in capital letters:

"WARNING - DANGEROUS ANIMAL - KEEP AWAY"

The sign must be visible and legible from the public right-of-way and from 50 feet away from the special enclosure required pursuant to division (d)(1)A. of this section.

D. The owner, at the owner's expense, shall have an identifying microchip installed under the dog's skin by a licensed veterinarian.

E. The dog shall be spayed or neutered, at the owner's expense, by a licensed veterinarian.

F. The owner and the dog must complete a course of animal obedience training.

G. The owner shall provide two color photographs of the dog annually.

(2) No owner, keeper, or harbinger of a vicious dog shall fail to obtain liability insurance with an insurer authorized to write liability insurance in this State providing coverage in each occurrence, subject to a limit, exclusive of interest and costs, of not less than one hundred thousand dollars (\$100,000.00) because of damage or bodily injury to or death of a person caused by the vicious dog.

(3) **No owner, keeper, or harbinger of a dangerous or vicious dog shall permit that dog access to any municipal park or community garden.**

(e) Penalties.

(1) Whoever violates division (c)(1) of this section is guilty of a misdemeanor of the fourth degree and the animal shall be spayed or neutered at the owner's expense by a licensed veterinarian if the Court finds that it habitually runs at large upon any public way or upon unenclosed land.

(2) Whoever violates any of the provisions of divisions (c)(2) or (3) of this section shall be fined not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100.00) on a first offense and the animal shall be spayed or neutered at the owner's expense by a licensed veterinarian. For each subsequent offense, such person shall be fined not less than seventy-five dollars (\$75.00) nor more than two hundred fifty dollars (\$250.00) and may be imprisoned for not more than 30 days.

(3) In addition to the penalties prescribed in division (c)(2) above, if the offender is guilty of a violation of division (c)(2) or (3) of this section, the court may order the offender to personally supervise the dog that the offender owns, keeps, or harbors, to cause that dog to complete dog obedience training, or to do both.

(4) Whoever violates division (c)(4) or (5) of this section is guilty of a misdemeanor of the fourth degree on a first offense and of a misdemeanor of the first degree on each subsequent offense and the animal shall be banned from the dog park.

(5) If a violation of division (d)(1) of this section involves a dangerous dog, whoever violates that division (d)(1) is guilty of a misdemeanor of the fourth degree on a first offense and of a misdemeanor of the first degree on each subsequent offense. Additionally, the court may order the offender to personally supervise the dangerous dog that the offender owns, keeps, or

harbors, to cause that dog to complete dog obedience training, or to do both, and the court may order the offender to obtain liability insurance pursuant to division (d)(2) of this section. The court, in the alternative, may order the dangerous dog to be humanely destroyed by a licensed veterinarian, the County Dog Warden, or the County Humane Society, or relinquished to an animal sanctuary agreeable and equipped to accept a dangerous dog.

(6) If a violation of division (d)(1) of this section involves a vicious dog, whoever violates that division (d)(1) is guilty of one of the following:

A. A felony of the fourth degree on a first or subsequent offense if the dog kills or causes serious physical harm to a person. Prosecution shall be made under Ohio R.C. 955.22(D) and the penalty shall be as provided in Ohio R.C. 2929.11. Additionally, the court shall order that the vicious dog be humanely destroyed by a licensed veterinarian, the County Dog Warden or the County Humane Society, or relinquished to an animal sanctuary agreeable and equipped to accept a dangerous dog.

B. A misdemeanor of the first degree on a first offense and a felony of the fourth degree on each subsequent offense if the dog kills or causes serious physical harm to any domestic animal. Prosecution for the misdemeanor shall be under this section and the penalty shall be as provided in Section 501.99. Prosecution for the felony shall be under Ohio R.C. 955.22(D) and the penalty shall be as provided in Ohio R.C. 2929.11. Additionally, the court may order the vicious dog to be humanely destroyed by a licensed veterinarian, the County Dog Warden or the County Humane Society, or relinquished to an animal sanctuary agreeable and equipped to accept a dangerous dog.

C. A misdemeanor of the first degree if the dog causes injury, other than killing or serious injury, to any person, dog or cat. The penalty shall be as provided in Section 501.99.

(7) Whoever violates division (d)(2) of this section is guilty of a misdemeanor of the first degree and shall be subject to the penalty provided in Section 501.99.

Section 2: That is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees on or after November 25, 1975, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3: This Ordinance shall take effect and be in force from and after the earliest period allowed by law and upon signature of the Mayor.

Passed this _____ day of _____, 2015.

David B. Miller, President of Council

Attest:

Approve:

Keith A. Benjamin, Clerk of Council

Georgine Welo, Mayor

Approved as to form:

Michael P. Lograsso, Director of Law

CITY OF SOUTH EUCLID, OHIO

ORDINANCE NO.: 21-15
INTRODUCED BY: Miller
REQUESTED BY: Mayor

October 12, 2015

AN ORDINANCE

CREATING NEW CHAPTER 172 "MUNICIPAL INCOME TAX" OF TITLE NINE "TAXATION" OF PART ONE "ADMINISTRATIVE CODE" OF THE CODIFIED ORDINANCES OF THE CITY OF SOUTH EUCLID, OHIO.

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

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

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

WHEREAS, more specifically, the General Assembly enacted H. B. 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in [Chapter 718];" and

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

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

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of South Euclid, Ohio:

Section 1: That Chapter 172 "Municipal Income Tax" of Title Nine "Taxation" of Part One "Administrative Code" of the Codified Ordinances of the City of South Euclid, Ohio be hereby created to read as follows:

CHAPTER 172 "MUNICIPAL INCOME TAX."

SECTION 1 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, City of South Euclid hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B)(1) The annual tax is levied at a rate of 2% (two percent). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in City of South Euclid. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 3 of this Ordinance and other sections as they may apply.

(C) The tax on income and the withholding tax established by this Ordinance 21-15 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718).

SECTION 2 DEFINITIONS.

(A) Any term used in this Ordinance that is not otherwise defined in this Ordinance has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this Ordinance that is not otherwise defined in this Ordinance is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the ORC.

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

(C) As used in this Ordinance:

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

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

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

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

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

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

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

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

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

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

The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

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

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(1)(h)(i) of this section.

(b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (C)(1)(h)(i) of this section.

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

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

(i) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (V)(3)(b) of Section 5.

(j) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (V)(3)(b) of Section 5.

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

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

(2)(a) "**Assessment**" means a written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to City of South Euclid that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 9, a billing statement notifying a taxpayer of current or past-due balances owed to City of South Euclid, a Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (C)(2)(a) of this section.

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

(4) "**Board of Tax Review**" or "Board of Review" or "Board of Tax Appeals", or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 21.

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

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

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

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

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

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

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

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

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

(b) Intangible income.

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

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

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

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

(g) Alimony and child support received.

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

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

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

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

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

(m) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to municipal corporation of residence or domicile.

(n) Intentionally left blank

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

(p)(i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 4 to the extent the qualifying wages are not subject to withholding for City of South Euclid under either of those divisions.

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

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

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

(a) For qualifying wages described in division (C)(2) of Section 4, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (C)(5) of Section 4, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

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

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

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

(a) The individual's base of operation is located in City of South Euclid.

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C)(12)(q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 4 (C).

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

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

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

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

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

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

(14) "Generic form" means an electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or

other payer, estimated municipal income taxes, or annual municipal income tax liability or for filing a refund claim.

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

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

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

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

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

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

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

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

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

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

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

(e) In accordance with a ballot issue, regarding S corporation language, approved by the voters in the election on November 2, 2004, a shareholder's share of net profits of an S corporation are taxable to City of South Euclid to the extent such shares would be so allocated or apportioned to this state.

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

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

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

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

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

(i) For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to City of South Euclid under Section 3, and further reduced by any pre-2017 net operating loss carryforward available to the person for City of South Euclid.

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

(b) For an individual who is a nonresident of City of South Euclid, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to City of South Euclid under Section 3, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for City of South Euclid.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) Deduct the following amounts:

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

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

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

(b) Add the following amounts:

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

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

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

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

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

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

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

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

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

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or ORC Section 718.03, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

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

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

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

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

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

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

(38) "Resident" means an individual who is domiciled in City of South Euclid as determined under Section 3(E).

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

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

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

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

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

(44) "Small employer" means any employer that had total revenue of less than \$500,000 during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains; dividends, and other investment income; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment

from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

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

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

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

(48)(a) **"Taxpayer"** means a person subject to a tax levied on income by a municipal corporation in accordance with this Ordinance. "Taxpayer" does not include a grantor trust or, except as provided in division (L) of ORC 718.01 of this section, a disregarded entity.

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

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

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

(c) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (C)(38) of this section as this section existed on December 31, 2004.

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

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

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

(49) **"Taxpayers' rights and responsibilities"** means the rights provided to taxpayers in Sections 9, 12, 13, 19(B), 20, 21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by City of South Euclid for the imposition and administration of a municipal income tax.

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

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

SECTION 3 IMPOSITION OF TAX.

The income tax levied by City of South Euclid at a rate of two percent [2%] is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in City of South Euclid,

Individuals.

(A) For residents of City of South Euclid, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly

or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (Section 2 (C)(16)).

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

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 2 (C)(21). Exemptions which may apply are specified in Section 2 (C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

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

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

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

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

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

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

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

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

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

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

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

Domicile.

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

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

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

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

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

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

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

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

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

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

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

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

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

Businesses.

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

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

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

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

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in City of South Euclid to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 4 (C);

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

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

- (i) Separate accounting;
- (ii) The exclusion of one or more of the factors;
- (iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to City of South Euclid;
- (iv) A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 12 (A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 12 (A).

(d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

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

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

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

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

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

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

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

- (i) The property is shipped to or delivered within City of South Euclid from a stock of goods located within City of South Euclid.
- (ii) The property is delivered within City of South Euclid from a location outside City of South Euclid, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within City of South Euclid and the sales result from such solicitation or promotion.
- (iii) The property is shipped from a place within City of South Euclid to purchasers outside City of South Euclid, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

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

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

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

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

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to City of South Euclid's tax only if the property generating the net profit is located in City of South Euclid or if the individual taxpayer that receives the net profit is a resident of City of South Euclid. City of South Euclid shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated under this division to the municipal corporation in which the property is located.

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

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

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

SECTION 4 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in City of South Euclid shall withhold an income tax from the qualifying wages earned and/or received by each employee in City of South Euclid. Except for qualifying wages for which withholding is not required under Section 3 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 3 of this Ordinance, of [2]%. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

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

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

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

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

(c) Intentionally left blank.

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

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

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

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

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

(6) Compensation deferred before June 26, 2003, is not subject to a City of South Euclid income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

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

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

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

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

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

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

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

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

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

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

Occasional Entrant - Withholding.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(iii) The employee is a resident of City of South Euclid and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 4.

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

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

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

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

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

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

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

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

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

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

(5) If an employer's fixed location is City of South Euclid and the employer qualifies as a small employer as defined in Section 2, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to City of South Euclid, regardless of the number of days which the employee worked outside the corporate boundaries of City of South Euclid.

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

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

SECTION 5 ANNUAL RETURN; FILING.

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

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 4 of this Ordinance when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due City of South Euclid.

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

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

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

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

(E) City of South Euclid shall permit spouses to file a joint return.

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

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

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

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

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

(G)(1)(a) Except as otherwise provided in this Ordinance, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section

5747.08 of the ORC. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to City of South Euclid. No remittance is required if the net amount due is ten dollars or less.

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

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

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

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

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

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

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

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

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

(I) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. This division shall not apply to payments required to be made under division (B)(1)(a) of Section 4 or provisions for semi-monthly withholding.

(J) Taxes withheld for the City of South Euclid by an employer, the agent of an employer, or other payer as described in Section 4 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by City of South Euclid, unless the amounts withheld were not remitted to City of South Euclid and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

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

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by City of South Euclid, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by City of South Euclid or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the

generic form otherwise complies with the provisions of this Ordinance and of City of South Euclid's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

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

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

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

Extension for service in or for the armed forces.

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

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

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

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

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

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

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

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

Consolidated municipal income tax return.

(R) As used in this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 5, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to City of South Euclid. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 5, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to City of South Euclid. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(4) If the net profit or loss of a pass-through entity having less than eighty percent of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions (R) through (Y) of Section 5, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to City of South Euclid;

(b) The pass-through entity shall be subject to City of South Euclid income taxation as a separate taxpayer in accordance with this Ordinance on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(W) Corporations filing a consolidated City of South Euclid income tax return shall make the computations required under divisions (R) through (Y) of Section 5 by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(X) Each corporation filing a consolidated City of South Euclid income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by City of South Euclid in accordance with this Ordinance on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

(Y) Corporations and their affiliates that made an election or entered into an agreement with City of South Euclid before January 1, 2016, to file a consolidated or combined tax return with City of South Euclid may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

SECTION 6 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in City of South Euclid who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this Ordinance, may claim a nonrefundable credit against the tax imposed by this Ordinance upon satisfactory evidence that tax has been paid to another municipality. Subject to division (C) of this section, the credit shall not exceed [75]% of the amount obtained by multiplying the income, qualifying wages, commissions, net profits or other compensation subject to tax in the other municipality by the LOWER of the tax rate in such other municipality OR the rate of 1.0%.

(B) City of South Euclid shall grant a credit against its tax on income to a resident of City of South Euclid who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

SECTION 7 ESTIMATED TAXES.

(A) As used in this section:

(1) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for City of South Euclid's income tax for the current taxable year.

(2) "Tax liability" means the total taxes due to City of South Euclid for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

(B)(1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least \$200. For the purposes of this section:

(a) Taxes withheld for City of South Euclid from qualifying wages shall be considered as paid to the City of South Euclid in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

(b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, "date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 5 or on or before the fifteenth (15th) day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth month after the beginning of each fiscal year or period.

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

(C)(1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to City of South Euclid, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

(a) On or before the fifteenth (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5) percent of the tax liability for the taxable year;

(b) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five (45) percent of the tax liability for the taxable year;

(c) On or before the fifteenth (15th) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5) percent of the tax liability for the taxable year;

(d) On or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the fifteenth (15th) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 5.

(D)(1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, forty-five percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least one hundred percent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with City of South Euclid under Section 5 for that year.

(3) The taxpayer is an individual who resides in City of South Euclid but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

SECTION 8 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this Ordinance. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

SECTION 9 REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 18.

(B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by City of South Euclid:

(1) Overpayments of ten dollars or more;

(2) Amounts paid erroneously if the refund requested is ten dollars or more.

(C)(1) Except as otherwise provided in this Ordinance, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due

or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount to the appropriate municipal corporation official for payment. Except as provided in division (C)(3) of this section, the administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 21.

(D) A request for a refund that is received after the last day for filing specified in division (C) of this section shall be considered to have been filed in a timely manner if any of the following situations exist:

(1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.

(2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.

(3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

(E) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 18 (A)(4).

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

(A) Income tax that has been deposited with City of South Euclid, but should have been deposited with another municipality, is allowable by City of South Euclid as a refund but is subject to the three-year limitation on refunds.

(B) Income tax that was deposited with another municipality but should have been deposited with City of South Euclid is subject to recovery by City of South Euclid. If City of South Euclid's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, City of South Euclid shall allow a nonrefundable credit against the tax or withholding City of South Euclid claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If City of South Euclid's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using City of South Euclid's tax rate. However, if City of South Euclid's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to City of South Euclid, along with any penalty and interest that accrued during the period of nonpayment.

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

SECTION 11 AMENDED RETURNS.

(A)(1) If a taxpayer's tax liability shown on the annual tax return for City of South Euclid changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with City of South Euclid. The amended return shall be filed on a form required by the Tax Administrator.

(2) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

(B)(1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due, together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return only:

(i) to determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(ii) if the applicable statute of limitations for civil actions or prosecutions under Section 12 has not expired for a previously filed return.

(2) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; i.e., the payment shall be the lesser of the two amounts.

(C)(1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (D) of this Section for filing the amended return, even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is less than ten dollars, no refund need be paid by City of South Euclid. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 9.

(2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened. All facts, figures, computations, and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

(D) Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's City of South Euclid's tax liability, that taxpayer shall make and file an amended City of South Euclid return showing income subject to City of South Euclid income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional City of South Euclid income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than ten dollars.

SECTION 12 LIMITATIONS.

(A)(1)(a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

(i) Three years after the tax was due or the return was filed, whichever is later; or

(ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the sixtieth day after the date on which the final determination of the Board of Tax Review becomes final or, if any party appeals from the determination of the local board of Tax Review, the sixtieth day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 9.

(D)(1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by City of South Euclid does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio board of tax appeals, or any court to which the decision of the Ohio board of tax appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 9, with interest on that amount as provided by division (E) of Section 9.

(E) No civil action to recover City of South Euclid income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

SECTION 13 AUDITS.

(A) At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner.

This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest.

SECTION 14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to division (C) of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

(C)(1)(a) If certified mail is returned because of an undeliverable address, a Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.

(b) Once the Tax Administrator or other City of South Euclid official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local board of tax review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete and that the assessment is served.

(2) If mailing of an assessment by a Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.

(D)(1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20 percent, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other City of South Euclid official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.

(E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by a Tax Administrator by personal service.

(F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

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

SECTION 15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, "claim" means a claim for an amount payable to City of South Euclid that arises pursuant to City of South Euclid's income tax imposed in accordance with this Ordinance.

(B) Nothing in this Ordinance prohibits a Tax Administrator from doing either of the following if such action is in the best interests of City of South Euclid:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

SECTION 16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this Ordinance is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of City of South Euclid as authorized by this Ordinance. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this Ordinance and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit City of South Euclid from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

SECTION 17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by City of South Euclid ordinance or state law to be filed with the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud City of South Euclid or the Tax Administrator.

SECTION 18 INTEREST AND PENALTIES.

(A) As used in this section:

(1) "Applicable law" means this Ordinance, the resolutions, ordinances, codes, directives, instructions, and rules adopted by City of South Euclid provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of City of South Euclid.

(2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.

(3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by City of South Euclid pursuant to applicable law, including at any time before January 1, 2016.

(4) "Interest rate as described in division (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

(5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with the Tax Administrator or City of South Euclid by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.

(6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B)(1) This section applies to the following:

(a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to City of South Euclid on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of City of South Euclid to which the return is to be filed or the payment is to be made.

(C) Should any taxpayer, employer, agent of the employer, or other payer for any reason fails, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the City of South Euclid any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

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

(b) With respect to any unpaid withholding tax, City of South Euclid may impose a penalty equal to fifty percent (50%) of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, City of South Euclid may impose a penalty of \$25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed \$150 for each failure.

(D) Nothing in this section requires City of South Euclid to refund or credit any penalty, amount of interest, charges, or additional fees that City of South Euclid has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of City of South Euclid to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.

(F) By the 31st day of October of each year City of South Euclid shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

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

SECTION 19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

Authority.

(A) Nothing in this Ordinance shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the ORC:

(1)(a) Exercise all powers whatsoever of an query nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.

(b) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under City of South Euclid's income tax ordinance;

(2) Appoint agents and prescribe their powers and duties;

(3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this Ordinance;

(5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 3;

(7)(a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(8) Destroy any or all returns or other tax documents in the manner authorized by law;

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 4.

Verification of accuracy of returns and determination of liability.

(B)(1) A Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this Ordinance for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this Ordinance. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such

books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this Ordinance shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by City of South Euclid or for the withholding of such tax.

(3) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

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

Identification information.

(C)(1) Nothing in this Ordinance prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2)(a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this Ordinance prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 18, in addition to any applicable penalty described in Section 99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (C) of Section 19 within 30 days after filing the next tax document requiring such identifying information, nothing in this Ordinance prohibits the Tax Administrator from imposing a penalty pursuant to Section 18.

(c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 99 for a violation of Section 17 and any other penalties that may be imposed by the Tax Administrator by law.

SECTION 20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

(A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.

(C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

(D) A Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.

(E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

SECTION 21 BOARD OF TAX REVIEW.

(A)(1) The Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of City of South Euclid, but such appointees may not be employees, elected officials, or contractors with City of South Euclid at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the Mayor of City of South Euclid. This member may be an employee of City of South Euclid, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(2) The term for members of the Board of Tax Review City of South Euclid shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the Mayor of City of South Euclid shall serve at the discretion of the administrative official.

(3) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.

(4) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.

(6) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.

(D) The Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within 90 days after the Board of Tax Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

(F) The Board of Tax Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the ORC. Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the ORC.

SECTION 22 AUTHORITY TO CREATE RULES AND REGULATIONS.

Nothing in this Ordinance prohibits the legislative authority of City of South Euclid, or a Tax Administrator pursuant to authority granted to the administrator by resolution or ordinance, to adopt rules to administer an income tax imposed by City of South Euclid in accordance with this Ordinance. Such rules shall not conflict with or be inconsistent with any provision of this Ordinance. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

All rules adopted under this section shall be published and posted on the internet.

SECTION 23 RENTAL AND LEASED PROPERTY.

(A) All property owners of real property located in the City of South Euclid, who rent or otherwise lease the same, or any part thereof, to any person for residential dwelling purposes, including apartments, rooms and other rental accommodations, during any calendar year, or part thereof, commencing with the effective date of this section, shall file with the Tax Administrator on or before the January 31 first following such calendar year a written report disclosing the name, address and also telephone number, if available, of each tenant known to have occupied on December 31 during such calendar year such apartment, room or other residential dwelling rental property.

(B) The Tax Administrator may order the appearance before him, or his duly authorized agent, of any person whom he believes to have any knowledge of the name, address and telephone number of any tenant of residential rental real property in the City of South Euclid. The Tax Administrator, or his duly authorized agent, is authorized to examine any person, under oath, concerning the name, address and telephone number of any tenant of residential real property located in the City of South Euclid. The Tax Administrator, or his duly authorized agent, may compel the production of papers and records and the attendance of all personal before him, whether as parties or witnesses, whenever he believes such person has knowledge of the name, address and telephone number of any tenant of residential real property in the City of South Euclid.

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

- (1) Fails, refuses or neglects to timely file a written report required by subsection (a) hereof; or
- (2) Makes an incomplete or intentionally false written report required by subsection (a) hereof; or
- (3) Fails to appear before the Tax Administrator or any duly authorized agent and to produce and disclose any tenant information pursuant to any order or subpoena of the Tax Administrator as authorized in this section; or
- (4) Fails to comply with the provisions of this section or any order or subpoena of the Tax Administrator.

SECTION 24 SAVINGS CLAUSE.

This Ordinance shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this Ordinance or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this Ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Ordinance. It is hereby declared to be the intention of Council that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

SECTION 25 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 12 and Section 99 hereof.

(B) Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 5 and Section 4 of this ordinance as though the same were continuing.

SECTION 26 ADOPTION OF RITA RULES AND REGULATIONS.

The City of South Euclid hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the City of South Euclid's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the City of South Euclid Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the City of South Euclid and RITA ceases, Section 26 will supersede all other provisions within Ordinance 21-15 regarding promulgation of rules and regulations by the Tax Administrator.

SECTION 99 VIOLATIONS; PENALTIES.

(A) Whoever violates Section 17, division (A) of Section 16, or Section 4 by failing to remit City of South Euclid income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than \$1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of City of South Euclid, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of Section 16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than \$5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee, or official, of City of South Euclid, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of division (A) of Section 16 constitutes a separate offense.

(D) If not otherwise specified herein, no person shall:

- (1) Fail, neglect or refuse to make any return or declaration required by this ordinance;
- (2) File any incomplete or false return;
- (3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this Ordinance;
- (4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;
- (5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;
- (6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;
- (7) Fail to comply with the provisions of this ordinance or any order or subpoena of the Tax Administrator authorized hereby;
- (8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;
- (9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Ordinance.

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

Section 2: That this Ordinance shall take effect and be in force from and after January 1, 2016 for tax years beginning on after January 1, 2016. Chapter 171 shall remain in full force and effect for tax years beginning on or before December 31, 2015.

Section 3: That is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees on or after November 25, 1975, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 4: That this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare and for the further reason that the same affects the daily operation of a municipal department and that it is necessary to approve at the earliest possible time. This Ordinance shall take effect and be in force from and after the earliest period allowed by law and upon signature of the Mayor.

Passed this _____ day of _____, 2015.

David B. Miller, President of Council

Approve:

Georgine Welo, Mayor

Attest:

Keith A. Benjamin, Clerk of Council

Approved as to form:

Michael P. Lograsso, Director of Law

CITY OF SOUTH EUCLID, OHIO

RESOLUTION NO.: 30-15
INTRODUCED BY: Miller
REQUESTED BY: Mayor

September 16, 2015
Second Reading: October 26, 2015

A RESOLUTION

AUTHORIZING THE MAYOR TO APPLY FOR A GRANT UNDER THE CUYAHOGA COUNTY "COMPETITIVE MUNICIPAL PROGRAM": 2016 COMMUNITY DEVELOPMENT BLOCK GRANT FUND; AND DECLARING AN EMERGENCY.

WHEREAS, the City of South Euclid, Ohio wishes to apply for Community Development Block Grant Funds made available through the Cuyahoga County Department of Development for the purpose of funding the Operation Home Improvement: Exterior Maintenance Program, in the City's qualified Improvement Target Areas to assist qualified low/mod income homeowners with exterior code violations/property improvements.

NOW THEREFORE BE IT RESOLVED, by the Council of the City of South Euclid, Ohio:

Section 1: That the Mayor be and she and the Director of Community Services are hereby authorized to submit an application for funds for a Community Development Block Grant to the Cuyahoga County Department of Development.

Section 2: That the Mayor and the Director of Finance are hereby authorized and directed to enter into such agreements with Cuyahoga County as may be necessary for the application for and receipt of Community Development Block Grant Funds and related funding, and provide matching funds not to exceed \$7,000 as a component of the grant application, and as provided by law. Said agreements shall be in substantially the same form as approved by the Director of Law.

Section 3: That the Clerk be and is hereby authorized and directed to transmit a certified copy of this Resolution to the Cuyahoga County Department of Development.

Section 4: That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees on or after November 25, 1975, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 5: That this Resolution is declared to be an emergency measure necessary for the preservation of the public peace, health, and safety and for the further reason that a vital function of the municipal government is effected thereby. This Resolution shall take effect upon passage and approval.

Passed this _____ day of _____, 2015.

David B. Miller, President of Council

Attest:

Approved:

Keith A. Benjamin, Clerk of Council

Georgine Welo, Mayor

Approved as to form:

Michael P. Lograsso, Director of Law

CITY OF SOUTH EUCLID, OHIO

ORDINANCE NO.: 22-15
INTRODUCED BY: Miller
REQUESTED BY: Mayor

October 12, 2015
Second Reading: October 26, 2015

AN ORDINANCE

AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT ENTERED INTO WITH THE FRATERNAL ORDER OF POLICE, LOCAL LODGE NO. 80, FOR ALL FULL-TIME POLICE DEPARTMENT EMPLOYEES COVERED BY THE COLLECTIVE BARGAINING AGREEMENT; AND DECLARING AN EMERGENCY.

BE IT ORDAINED by the Council of the City of South Euclid, Ohio:

Section 1: That the Mayor be and she is hereby authorized to execute for and on behalf of the City of South Euclid an agreement entered into on or about October 26, 2015 by and between the City of South Euclid and the Fraternal Order of Police, Local Lodge No. 80, for all full-time Police Department Employees employed by the City of South Euclid and covered by the Collective Bargaining Agreement, respecting employment provisions and conditions, a copy of which Agreement is incorporated herein as if fully rewritten and on file in the Clerk's Office.

Section 2: That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees on or after November 25, 1975, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare and for the further reason that the same affects the daily operation of a municipal department and that it is necessary to approve said Agreement at the earliest possible time. Wherefore, this Ordinance shall take effect and be in force from and after the earliest period allowed by law and upon signature of the Mayor.

Passed this _____ day of _____, 2015.

David B. Miller, President of Council

Attest:

Approved:

Keith A. Benjamin, Clerk of Council

Georgine Welo, Mayor

Approved as to form:

Michael P. Lograsso, Director of Law

CITY OF SOUTH EUCLID, OHIO

ORDINANCE NO.: 23-15
INTRODUCED BY: Miller
REQUESTED BY: Mayor

October 12, 2015
Second Reading: October 26, 2015

AN ORDINANCE

AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT ENTERED INTO WITH THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS, LOCAL 1065, FOR ALL FULL-TIME FIRE FIGHTERS COVERED BY THE COLLECTIVE BARGAINING AGREEMENT; AND DECLARING AN EMERGENCY.

BE IT ORDAINED by the Council of the City of South Euclid, Ohio:

Section 1: That the Mayor be and she is hereby authorized to execute for and on behalf of the City of South Euclid an agreement entered into on or about October 26, 2015 by and between the City of South Euclid and the International Association of Fire Fighters, Local 1065, for all full-time fire fighters employed by the City of South Euclid, respecting employment provisions and conditions, a copy of which Agreement is incorporated herein as if fully rewritten and on file in the Clerk's Office.

Section 2: That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees on or after November 25, 1975, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare and for the further reason that the same affects the daily operation of a municipal department. Therefore, it is necessary to approve said Agreement at the earliest possible time. Wherefore, this Ordinance shall take effect immediately upon signature of the Mayor.

Passed this _____ day of _____, 2015.

David B. Miller, President of Council

Attest:

Approved:

Keith A. Benjamin, Clerk of Council

Georgine Welo, Mayor

Approved as to form:

Michael P. Lograsso, Director of Law

CITY OF SOUTH EUCLID, OHIO

ORDINANCE NO.: 24-15
INTRODUCED BY: Miller
REQUESTED BY: Mayor

October 26, 2015

AN ORDINANCE

AUTHORIZING THE MAYOR OF THE CITY OF SOUTH EUCLID, OHIO TO ENTER INTO AN AGREEMENT WITH THE CUYAHOGA COUNTY BOARD OF HEALTH FOR PUBLIC HEALTH SERVICES FOR FISCAL YEAR 2016.

WHEREAS, it is the desire of this Council to enter into an agreement with the Board of Health of Cuyahoga County to provide for public health services for the City in 2016.

NOW THEREFORE, BE IT ORDAINED by the Council of the City of South Euclid, County of Cuyahoga, State of Ohio:

Section 1: That the Mayor of the City of South Euclid, be and she is hereby authorized to execute an agreement with the Cuyahoga County Board of Health providing for public health services within the City of South Euclid, Ohio for the Fiscal Year 2016 (A copy of which is attached hereto and made a part hereof).

Section 2: That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees on or after November 25, 1975, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. Such necessity exists by reason of the fact that immediate action to the obtaining of health services for the City is required, and the foregoing must be adopted at the earliest possible time. Wherefore, this Ordinance shall take effect and be in force from and after the earliest period allowed by law and upon signature of the Mayor.

Passed this _____ day of _____, 2015.

David B. Miller, President of Council

Attest:

Approved:

Keith A. Benjamin, Clerk of Council

Georgine Welo, Mayor

Approved as to form:

Michael P. Lograsso, Director of Law

CONTRACT FOR PUBLIC HEALTH SERVICES
(City with a General Health District - Authority--Sec.3709.08 O.R.C.)

WHEREAS, the District Advisory Council of the Cuyahoga County, Ohio, General Health District, at a meeting held March 9, 2015, by a majority vote of members representing the townships and villages did vote affirmatively on the question of providing public health services to the **City of South Euclid**, Ohio, and did authorize the Chairman of the District Advisory Council to enter into a contract with the Mayor of **South Euclid**, Ohio, for providing public health services therein; and

WHEREAS, the Council of the **City of South Euclid**, at a Council meeting held _____, by majority vote of all members did vote affirmatively on the question of contracting with the District Advisory Council of the Cuyahoga County General Health District for providing public health services to the **City of South Euclid** and did authorize the Mayor to enter into a contract with the Chairman of the District Advisory Council of the Cuyahoga County General Health District to provide public health services.

NOW, THEREFORE, pursuant to such authority, David Smith on behalf of the District Advisory Council of the Cuyahoga County General Health District and Georgine Welo on behalf of the **City of South Euclid** do agree as follows:

The General Health District of Cuyahoga County, Ohio, hereby agrees to provide health services for the **City of South Euclid** for the year 2016. These health services will be provided by the District Board of Health of Cuyahoga County and will include all necessary medical, nursing, sanitary, laboratory and such other health services as are required by the Statutes of the State of Ohio. Air pollution enforcement services, as described in Chapter 3704 of the Ohio Revised Code, will be conducted through the designated agent, the Cleveland Division of Air Pollution Control. This authorization is contingent upon renewal of the contract between the Ohio EPA and the City of Cleveland and satisfactory performance of the contract terms and conditions regarding air pollution control in Cuyahoga County. The Board of Health reserves the right to alter, modify or amend this contract provision with notice to the City.

The **City of South Euclid** hereby agrees, in return for the health services which will be provided by the District Board of Health of Cuyahoga County for the year 2016, to pay to the Cuyahoga County General Health District the sum of Eighty Seven Thousand Three Hundred Ninety Six Dollars (\$87,396.00). This sum of Eighty Seven Thousand Three Hundred Ninety Six Dollars (\$87,396.00) the **City of South Euclid** hereby directs the Fiscal Officer of Cuyahoga County to place to the credit of the District Health Fund of Cuyahoga County, and the Fiscal Office of Cuyahoga County is hereby authorized to deduct said sum of Eighty Seven Thousand Three Hundred Ninety Six Dollars (\$87,396.00) in equal semi-annual installments of Forty Three Thousand Six Hundred Ninety Eight Dollars (\$43,698.00) from the regular tax settlement to be made for said city for the year 2016. This contract shall be in full force and effect from January 1, 2016 through December 31, 2016.

This agency is an equal provider of services and an equal employment opportunity employer-Civil Rights Act 1964

IN WITNESS WHEREOF, we hereunder subscribe our names.

City of South Euclid

Cuyahoga County General Health District

By _____
Mayor

By _____
Chairman, District Advisory Council

Date _____

Date _____

CUYAHOGA COUNTY BOARD OF HEALTH

YOUR TRUSTED SOURCE FOR PUBLIC HEALTH INFORMATION

October 7, 2015

RECEIVED
OCT 08 2015

Mayor Georgine Welo
City of South Euclid
1349 South Green Road
South Euclid, OH 44121

CITY OF S. EUCLID
MAYOR'S OFFICE

Dear Mayor Welo:

Enclosed please find the 2016 contract for public health services provided by the Cuyahoga County Board of Health (CCBH). I've also enclosed our annual statistical report for services provided to your community. This report includes a list of all our programs and services offered to citizens in our health district, some of which may require income qualification.

Chapter 3709 of the Ohio Revised Code stipulates that each city in the State of Ohio "...must provide health services either through a city health district or by a valid contract or union with the county health district or an adjacent city health district." The Director of the Ohio Department of Health certifies this provision of health services annually. To remain certified, the contract needs to be approved by your council and returned to the Cuyahoga County Board of Health by December 31, 2015.

The Board of Health bases our public health service contracts on a per capita population rate. **Our per capita rate was \$3.92 in 2014 and 2015, and will remain the same at \$3.92 in 2016.** This contract represents your total cost for public health services and stands among the lowest rates in the State of Ohio.

As a demonstration of our continued diversification of our funding streams to meet the public health needs of the community while controlling costs to the cities, villages and townships we serve, approximately half of our budget is now supported by federal, state and local grants and contracts. These additional funding sources substantially increase the scope of our services to the citizens of your community and keep your direct costs down. With the slow economic recovery, we have seen an increase in requests for our public health services among citizens throughout Cuyahoga County, and we're committed to meet their needs.

The Cuyahoga County Board of Health works with our contract communities on a wide range of public health issues that impact your citizens. Chief among these issues is the prevention and control of chronic diseases like asthma, diabetes, cancer and heart disease, which account for 75% of all healthcare costs. We have also been a convener of a countywide taskforce that is working to address the significant rise in the misuse of opiate prescription drugs and the corresponding and alarming rise in deaths

5550 Venture Drive ♦ Parma, Ohio 44130

Direct: 216-201-2000 ♦ Fax: 216-676-1311 ♦ TTY: 216-676-1313 ♦ www.ccbh.net

Terrence M. Allan, R.S., M.P.H. Health Commissioner

in young adults also associated with heroin in Cuyahoga County (<http://opiatecollaborative.cuyahogacounty.us>).

We released both a community health status assessment for Cuyahoga County (http://ccbh.info/hipcuyahoga/?page_id=1175) and a Community Health Improvement Plan (www.hipcuyahoga.org) and seek to engage the community in addressing our priority health problems.

Our work also focuses on a range of existing and emerging public health issues including school age childhood vaccinations and boosters; influenza and pneumonia vaccinations; responding to and mitigating the proliferation of bed bug-related complaints in residential, business and institutional settings. On the clinical front, we provide safety net services for underinsured and uninsured clients as these roles are evolving in the context of the Affordable Care Act (ACA).

As we know, infectious diseases do not recognize borders, as evidenced by our community response to the threat of Ebola in Northeast Ohio. Our comprehensive efforts included educating the public on Ebola and how it is transmitted; tracking those who may have come in contact with someone exposed to Ebola for symptoms; working with hospitals, emergency medical services on a range of transport and care issues; and continued monitoring of travelers coming to our community from countries with Ebola outbreaks. To date, there have been no cases of Ebola transmitted anywhere in Ohio and we believe our risk is very low. As travelers will continue to come to Ohio from West Africa, we are standardizing our response plans for the long term.

Currently, our new five year Strategic Plan is under development for release to the community this winter. As always, we remain focused on delivering high quality public health services to your community.

Please contact me if you have any questions concerning the 2016 contract, or if you would like us to come to your city and present our contract to your administration or council.

Sincerely,



Terrence M. Allan, RS, MPH
Health Commissioner

5550 Venture Drive ♦ Parma, Ohio 44130

Direct: 216-201-2000 ♦ Fax: 216-676-1311 ♦ TTY: 216-676-1313 ♦ www.ccbh.net

Terrence M. Allan, R.S., M.P.H. Health Commissioner

Cuyahoga County Board of Health (CCBH)

Semi-Annual Statistical Report

January 1, 2015 through June 30, 2015

City of South Euclid

Community and Family Services

IMMUNIZATION CLINICS

Immunizations and TB testing are given at CCBH clinics and other sites (i.e. senior centers, businesses) throughout the county.

Program.Inquiries.and Responses.(in hours)*	33
Child.and Adult Immunizations.	7
TB Testing & Reading	6

NEWBORN HOME VISITING: WELCOME HOME

Mothers that are 200% or greater of the Federal Poverty Level are eligible to receive home visits from a public health nurse. The nurse will discuss basic newborn care, home safety, parenting, feeding, and concerns of the parent(s). Additionally, the visit will consist of an assessment of the baby, and will provide the parent(s) with resources and make referrals to community agencies as needed.

Program.Inquiries.and Responses.(in hours)*	22
Visits	8
Case Management	5

LEAD POISONING PREVENTION

Public health nurses provide lead screening, education, and case management. Public health sanitarians perform investigations in response to reports of elevated blood lead levels in children to identify potential sources of lead exposure. Lead risk assessments, housing remediation, and clearance testing are conducted as part of collaboration with the Cuyahoga County Department of Development and our municipalities.

Program Inquiries and Responses (in hours)*131

Screenings3

Inspections, Reinspections and Complaints7.

Case Management20

Sampling Analysis66

Health Education1

BUREAU FOR CHILDREN WITH MEDICAL HANDICAPS (BCMh)

BCMh is a tax-supported program of the Ohio Department of Health that helps children with special health care needs and their families. The program assists families in obtaining services to diagnose a possible medical condition (the Diagnostic Program) and assists with ongoing services for children with a diagnosed qualifying medical condition (the Treatment Program).

Program Inquiries and Responses (in hours)*30

Visits4

Case Management140

BREAST AND CERVICAL CANCER PREVENTION PROGRAM (BCCP)

This program forms area partnerships with the goal of reducing the mortality of breast and cervical cancer. The program includes screening, case management, tracking, and follow-up as well as public education.

Program.Inquiries.and Responses.(in hours)*48

Screenings./Case Management1

DENTAL O.P.T.I.O.N.S.

This program links patients with participating dentists or dental clinics where low-income patients can receive care at reduced fees or free of charge.

Program.Inquiries.and Responses.(in hours)*4

Case.Management2

HEALTHY HOMES PROGRAM

This program investigates the relationship between housing conditions and the respiratory health of occupants living in at risk housing. Public health sanitarians conduct healthy homes investigations in homes of, infants at risk for pulmonary hemorrhage, children with chronic respiratory disease (including asthma), as well as in the homes of senior citizens.

Program.Inquiries.and Responses.(in hours)*1

INDOOR AIR QUALITY

The Indoor Air Quality (IAQ) Program involves the investigation and testing of residences, schools and other public buildings for various indoor air quality indicators on a complaint basis.

Program.Inquiries.and Responses.(in hours)*1

Inspections, Reinspections and.Complaints1

COMMUNITY NUTRITION

CCBH Registered, Licensed Dietitians receive requests for nutrition information and services from organizations and the general public independent of their grant or contractual programs. Services provided include: menu/diet analysis; jail menu analysis and development; formula assistance; group and individual education/training.

Program.Inquiries.and.Responses.(in.hours)*.3

FAMILY PLANNING SERVICES

The Family Planning program provides preventive health care services such as education and counseling; screening for sexually transmitted infections (STIs) and HIV; pregnancy diagnosis and counseling; contraceptive methods and/or prescriptions for contraceptive supplies, when applicable; other medications; and basic infertility services. Services are available to adolescents, women and men of reproductive age and offered at the CCBH Parma clinic.

Program.Inquiries.and.Responses.(in.hours)*.20

RYAN WHITE PART A GRANT

This program provides HIV-related services to those living with HIV who do not have sufficient health care coverage or financial resources for coping with HIV disease. Program goals include reducing new HIV infections, increasing access to care and improving health outcomes for people living with HIV, and reducing HIV-related health disparities and health inequities. Program services include core medical as well as support services.

Program.Inquiries.and.Responses.(in.hours)*.85

Community Assessments

CHRONIC DISEASE SURVEILLANCE

A specialized team of experts including environmental health sanitarians and public health nurses address chronic disease clusters of major public health concern. The program consists of: 1) disease identification and investigation of community risk factors; 2) appropriate environmental follow-up/sampling; 3) education; 4) collaboration with healthcare agencies; and 5) assessment and surveillance.

Program.Inquiries.and.Responses.(in.hours)*.5

REPORTABLE DISEASE SURVEILLANCE/PUBLIC HEALTH INFRASTRUCTURE GRANT

The Public Health Emergency Preparedness Grant (PHEP) encompasses reportable disease and surveillance activities. The purpose of this program is to increase public health response and capacity regarding infectious disease and other illness clusters, acts of bioterrorism and other major public health events. Activities also include developing emergency plans and supporting the County Emergency Operations Plan by serving as the lead agency under Emergency Support Function (ESF) #8. This program is also supported by the Cities Readiness Initiative (CRI) grant.

Program Inquiries and Responses (in hours)*177

Illness Investigations/Disease Surveillance28

IMMUNIZATION ACTION PLAN (IAP)

The program goal is to increase the number of fully immunized children under age three. It assesses immunization status in defined geographic areas to identify pockets of low immunization. It provides immunization education to physicians and their staff. Additionally, it helps assure that vaccines are widely available and affordable.

Program Inquiries and Responses (in hours)*57

Case Management3

Health Education4

CHILDREN AND FAMILY HEALTH SERVICES (CFHS)

This program is designed as an organized community effort to improve the health status of women and children in Cuyahoga County, including assessment and monitoring of maternal and child health indicators at the individual community or neighborhood level. The program also provides funding to partner agencies to address child and adolescent health needs, as well as the needs of pregnant women and teens at risk for poor birth outcomes.

Program Inquiries and Responses (in hours)*45

CHILD FATALITY REVIEW

This program reviews circumstances surrounding the deaths of children in efforts to make recommendations for actions to reduce preventable children deaths.

Program Inquiries and Responses (in hours)*11

TOBACCO USE / EXPOSURE REDUCTION

This program focuses on reducing the impact that tobacco use/exposure has on the health of county residents. Initiatives currently include encouragement and development of comprehensive tobacco-free school and worksite policies, activities to counter the influence of the tobacco industry, and the enforcement of the Ohio Smoke Free Workplace Law.

Program Inquiries and Responses (in hours)*5

Inspections, Reinspections and Complaints2

RABIES

The primary objective of the Rabies Control and Prevention Program is to monitor the incidence of rabies in domestic and wild animal populations. To achieve this objective, the Board of Health collaborates with the Cuyahoga County Animal Warden’s Society, the Animal Protective League, the Ohio Department of Natural Resources Division of Wildlife, the Ohio Department of Health, and local veterinarians to discuss and assist in the surveillance of rabies in animal populations.

Program Inquiries and Responses (in hours)*23

Inspections, Reinspections and Complaints21

Sampling Analysis1

RODENT CONTROL

The CCBH investigates complaints from homeowners of rodents harboring in their neighborhood. As a service to the residents, our licensed pest control applicators identify breeding sites and areas of rodent harborage and apply rodenticides with the homeowners permission.

Program Inquiries and Responses (in hours)* 4

Inspections, Reinspections and Complaints 10

MOSQUITO CONTROL

This program utilizes an integrated pest management approach to reduce the potential spread of disease via mosquito populations and other vectors in Cuyahoga County. This approach combines the activities of surveillance, chemical control and public education.

Program Inquiries and Responses (in hours)* 13

Inspections, Reinspections and Complaints 1

Treatment 7

ADVANCING HEALTH IMPACT ASSESSMENT (HIA)

To advance HIA in Greater Cleveland, the Advancing Health Impact Assessment (HIA) program will build capacity by 1) training and education; 2) putting HIA into practice; and 3) establishing strong collaboration and coordination efforts. Through this advancement, there will be two pilot HIA projects completed in Greater Cleveland, technical support by Human Impact Partners, support of a mutli-sector HIA team, networks to engage the community and a foundational infrastructure for the utilization of HIA as a tool for integrating health and equality considerations into decision making in Greater Cleveland.

Program Inquiries and Responses (in hours)* 16

FARM TO SCHOOL

Farm to School works to build sustainable relationships between growers and school districts/childcare centers in order to improve access to healthy, locally-grown foods and to strengthen the regional food economy.

Program Inquiries and Responses (in hours)* 2

HEALTHY CHILDREN/HEALTHY WEIGHT

The goal is to improve nutrition and physical activity opportunities in childcare centers serving vulnerable populations by creating an early childhood wellness practice network by adopting the Healthy Children, Healthy Weight (HCHW) program to use innovative strategies to combat early childhood obesity. Improving nutrition and physical activity opportunities in these centers will result in improved school readiness, stronger families, and overall healthier communities.

Program.Inquiries.and Responses.(in hours)*.19

Health Education Programs

PERSONAL RESPONSIBILITY EDUCATION PROGRAM

The PREP (Personal Responsibility Education Program) for Foster Care and Adjudicated Youth Grant aims to reduce teen pregnancy and sexually transmitted infection rates for youth who are currently in foster care or the juvenile justice systems by educating the direct-care staff in those systems to become trainers in evidence-based pregnancy prevention programming. This train-the-trainer model seeks to enhance professional development at the local level for direct care staff while providing sustainability for pregnancy prevention and life skills education for youth in the target systems. The PREP Grant is a five year initiative serving the following five counties of Northeast Ohio: Ashtabula, Lake, Geauga, Cuyahoga and Lorain.

Program.Inquiries.and Responses.(in hours)*.17.

HEALTH IMPROVEMENT PARTNERSHIP - CUYAHOGA

Health improvement Partnership - Cuyahoga is a collaborative, county-wide planning process focused on developing a community health improvement plan that will serve as a guide for improving the health status and quality of life for all people who live, work, learn and play in Cuyahoga County.

Program.Inquiries.and Responses.(in hours)*.19

SENIOR FALL PREVENTION PROJECTS

CCBH collaborated on the Senior Safety Project (S.S.P.) with the Cuyahoga County Department of Development. The SSP offers seniors an opportunity to structurally modify their home reducing their risk of falling. A fall risk assessment is conducted with the senior by Department of Development and modifications are based upon the results of the home assessment. A referral is made to CCBH for a fall risk education visit to discuss the risk factors associated with personal behaviors. Eligibility guidelines must be met to qualify. The Home Injury Prevention Project (H.I.P.P.) offers fall risk education in a congregate setting.

Program Inquiries and Responses (in hours)* 1

UNUSED PRESCRIPTION MEDICATION AWARENESS INITIATIVE

Rates of unintentional fatal poisoning due to prescription medications have risen over 250% since 1999. The unused prescription medication awareness initiative is a collaborative approach to educating the public on the factors contributing to this new epidemic and informing the public on the proper ways to dispose of unused medications.

Program Inquiries and Responses (in hours)* 18

SAFE ROUTES TO SCHOOL

Safe Routes to School programs are an opportunity to make walking and bicycling to and from school safer and more accessible for children, including those with disabilities, and to increase the number of children who choose to walk and bike. The program can enhance children's health and well-being, ease traffic congestion near the school, improve air quality, and improve community members' overall quality of life.

Program Inquiries and Responses (in hours)* 53

Education 1

Schools

The CCBH contracts with public and private schools, providing comprehensive school nurse services that are designed to allow maximum flexibility to meet the specific needs of the school system. These services include health screenings; disease prevention; health educational offerings; review of immunization records; first aid and illness assessment; and case management of children with special health care needs. Additionally, the Division of Environmental Health conducts comprehensive environmental health and safety inspections and services in more than 300 school facilities within our jurisdiction. These inspections are conducted on a semi-annual basis and integrate traditional building and classroom sanitation and safety inspections along with emerging issues of chemical laboratory safety, indoor air quality, integrated pest management, playground safety, chemical storage, and vocational safety.

ENVIRONMENTAL HEALTH/SAFETY ASSESSMENTS

Inspections, Reinspections and Complaints12

DENTAL SEALANT PROGRAM

This school-based program is an evidence-based public health strategy for preventing tooth decay among school-aged children, particularly those who lack access to dental care. This free program enables a team consisting of a dental hygienist and a dental assistant to screen students and apply quality dental sealants in a cost-effective manner to maximize the number of children served who may be at high risk for dental caries. The program targets schools with high rates of eligibility for the Free and Reduced Price Meal Program.

Program Inquiries and Responses (in hours)*54

Education54

Screenings235

Sealants Placed146

OTHER ACTIVITIES

Program Inquiries and Responses (in hours)*19

Child Care

Public health nurses and dietitians provide technical assistance to child care providers in order to better serve children with special health care needs. Services include health screening and assessment, health education and service coordination. Additionally, the Division of Environmental Health is collaborating with the Ohio Department of Education to administer the licensing and inspection of preschool and school-age child care programs including Head Start agencies, County Boards of Mental Retardation and Developmental Disabilities, and chartered non-public schools within our jurisdiction.

HEALTH ASSESSMENTS

Care Plans	1
Case Management	8

HEALTH EDUCATION

Special Needs	4
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OTHER ACTIVITIES

Program Inquiries and Responses (in hours)*	9
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Environmental Health and Safety

FOOD SAFETY

The Food Safety programs are an integration of food safety education, inspections, consultations, disease prevention, surveillance, and training. The emerging disease events across the nation have also led to an increased response to food recalls and numerous consumer food safety education sessions in grocery stores and various public events.

Program Inquiries and Responses (in hours)*	174
Illness Investigations/Disease Surveillance	2

Inspections, Reinspections and Complaints85

Plans Reviewed (and corresponding activities)8

Food Recalls1

DRINKING WATER QUALITY

The Private Water Systems Program responsibilities include the inspection, sampling and monitoring of wells, cisterns, ponds, springs, hauled water storage tanks, and water haulers within our jurisdiction.

Program Inquiries and Responses (in hours)*1

SURFACE WATER QUALITY - RESIDENTIAL

The Household Sewage Disposal Program responsibilities include the operation/ maintenance inspections, new installations, system abandonment, new lot-split and subdivision reviews, registration of septic haulers, installers and service providers, stream monitoring, inter-agency collaboration, and education.

Program Inquiries and Responses (in hours)*51

SURFACE WATER QUALITY - SEMIPUBLIC

The Semi-Public Sewage Disposal Program administers the operation and maintenance inspection program under a contractual arrangement with the Ohio EPA for all sewage treatment facilities generating less than 25,000 gallons of effluent per day.

Inspections, Reinspections and Complaints2

SURFACE WATER QUALITY - STORM WATER

The Storm Water Program responsibilities include providing communities assistance in meeting their requirements under the Phase II Program. This includes inventory of designated storm sewer outfall locations, dry weather inspections of outfall locations, sampling of dry weather flows, illicit discharge detection and source tracking for the elimination of the illicit discharge, public educational outreach and good housekeeping programs for community employees.

Program.Inquiries.and Responses.(in hours)*26

Sampling Analysis34

Surveys20

WATERSHED PROGRAM

The CCBH's watershed programs protect public health and our water quality resources from the impacts of point source and non-point source pollution. These programs emphasize the utilization of watershed-based planning within CCBH, as well as collaborative efforts with partnering agencies. The watershed protection programs include a variety of activities that assist our communities and our collaborative partners, including water quality programs, educational outreach, and public involvement programs. The CCBH is also involved in a number of watershed activities including the preparation of watershed action plans for various watersheds within our jurisdiction, and a number of watershed grants including US EPA Section 319 grants, Ohio Lake Erie Commission Grants, ODNR Coastal Management Assistance Grants, and the Ohio Environmental Education Fund Grants.

Program.Inquiries.and Responses.(in hours)*17

SOLID WASTE MANAGEMENT

The Solid Waste Program inspects solid waste facilities to assure compliance with 3745-27 of the Ohio Administrative Code. These facilities include landfills, transfer stations, construction/demolition disposal sites, infectious waste treatment facilities, compost facilities, construction and demolition debris facilities, scrap tires, open dumping, and industrial/hazardous waste monitoring.

Program.Inquiries.and Responses.(in hours)*5

Inspections, Reinspections and Complaints2

RECREATIONAL FACILITIES

The program responsibilities include comprehensive inspections and monitoring of public swimming pools and spas, and public and private bathing beaches. Frequent water sample analysis is conducted at bathing beaches from Memorial Day through Labor Day for the determination of bacterial levels and potential public health risks. In addition, near-real-time, same-day, water quality data is being obtained through innovative technology known as the Nowcast system for predicting beach advisories at Huntington Beach in Bay Village. A significant emphasis is placed upon public education and outreach of bathing beach water quality data.

Program Inquiries and Responses (in hours)* 2

Inspections, Reinspections and Complaints 13

HOUSING/NUISANCES

The Nuisance Abatement Program involves close collaboration with community officials to evaluate and correct common public health nuisance conditions such as unsanitary living conditions, garbage, trash, and insects.

Program Inquiries and Responses (in hours)* 2

Inspections, Reinspections and Complaints 1

CORRECTION FACILITIES/INSTITUTIONS

Registered Sanitarians provide inspections of jails and other public institutions upon request from municipalities.

Program Inquiries and Responses (in hours)* 1

Inspections, Reinspections and Complaints 1

BUILT AND NATURAL ENVIRONMENTS

The program responsibilities include a variety of non-traditional areas such as land use policy, brownfield sites, and health monitoring.

Program Inquiries and Responses (in hours)* 10

Organizational Support Services

This section summarizes activities that support the Board of Health infrastructure to assure that high quality public health services are delivered throughout Cuyahoga County. Examples of these activities include grants, contracts and other related fiscal support, legal services, human resources, strategic planning and performance goal development and monitoring and customer services.

ADMINISTRATIVE SERVICES

Program Inquiries and Responses (in hours)*285

EPIDEMIOLOGY AND SURVEILLANCE SERVICES

Program Inquiries and Responses (in hours)*39

ENVIRONMENTAL HEALTH SERVICES

Program Inquiries and Responses (in hours)*25

PREVENTION AND WELLNESS SERVICES

Community Health Services and Nursing Services re-organized into Prevention and Wellness Services.

Program Inquiries and Responses (in hours)*155

***Program Inquiries and Responses:** This represents employee time associated with meetings, phone calls, and other administrative responsibilities involved with the day-to-day management of the program.