



# ORDINANCE 2015-01 OF THE VILLAGE OF ASHVILLE



AN ORDINANCE TO APPROVE CURRENT REPLACEMENT PAGES TO THE ASHVILLE CODIFIED ORDINANCES, AND DECLARING AN EMERGENCY.

WHEREAS, certain provisions within the Codified Ordinances should be amended to conform with current State law as required by the Ohio Constitution; and

WHEREAS, various ordinances of a general and permanent nature have been passed by Council which should be included in the Codified Ordinances; and

WHEREAS, the Village has heretofore entered into a contract with the Walter H. Drane Company to prepare and publish such revision which is before Council;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF ASHVILLE, OHIO;

SECTION 1: That the ordinances of the Village of Ashville, Ohio, of a general and permanent nature, as revised, recodified, rearranged and consolidated into component codes, titles, chapters and sections within the 2015 Replacement Pages to the Codified Ordinances are hereby approved and adopted.

SECTION 2: That the following sections and chapters are hereby added, amended or repealed as respectively indicated in order to comply with current State law.

### Traffic Code

301.161	Highway Maintenance Vehicle. (Added)
301.162	Highway Traffic Signal. (Added)
303.04	Road Workers, Motor Vehicles and Equipment Excepted. (Amended)
303.041	Emergency, Public Safety and Coroner's Vehicles Exempt. (Amended)
333.01	Driving or Physical Control While Under the Influence. (Amended)
333.03	Maximum Speed Limits. (Amended)
333.031	Approaching a Stationary Public Safety, Emergency or Road Service Vehicle. (Amended)
337.16	Number of Lights; Limitations on Flashing. (Amended)
337.17	Focus and Aim of Headlights. (Amended)
339.01	Oversize or Overweight Vehicle on State Routes. (Amended)
351.03	Prohibited Standing or Parking Places. (Amended)
351.04	Parking Near Curb; Handicapped Parking. (Amended)

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General Offenses Code

- 501.01 Definitions. (Amended)
- 505.071 Cruelty to Companion Animals. (Amended)
- 525.01 Law Enforcement and Public Office Definitions. (Amended)
- 525.02 Falsification. (Amended)
- 525.05 Failure to Report a Crime, Injury or Knowledge of Death.
- 529.01 (Amended) Liquor Control Definitions. (Amended) Open
- 529.07 Container Prohibited. (Amended)
- 533.09 Soliciting. (Amended)
- 533.14 Unlawful Advertising of Massage. (Added)
- 537.03 Assault. (Amended)
- 537.05 Aggravated Menacing. (Amended)
- 537.051 Menacing by Stalking. (Amended)
- 537.06 Menacing. (Amended)
- 537.12 Misuse of 9-1-1 System. (Amended)
- 537.16 Illegal Distribution of Cigarettes, Other Tobacco Products or Alternate  
Nicotine Products. (Amended)
- 537.17 Criminal Child Enticement. (Amended)
- 545.01 Theft and Fraud Definitions. (Amended)
- 545.02 Determining Property Value in Theft Offense. (Amended)
- 545.05 Petty Theft. (Amended)
- 545.15 Securing Writings by Deception. (Amended)
- 545.18 Receiving Stolen Property. (Amended)

SECTION 3: The complete text of the sections listed above are set forth in full in the current replacement pages to the Codified Ordinances which are hereby attached to this ordinance as Exhibit A. Any summary publication of this ordinance shall include a complete listing of these sections. Notice of adoption of each new section by reference to its title shall constitute sufficient publication of new matter contained therein.

SECTION 4: That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the Municipality and its inhabitants for the reason that there exists an imperative necessity for the earliest publication and distribution of current Replacement Pages to the officials and residents of the Municipality, so as to facilitate administration, daily operation and avoid practical and legal entanglements, and shall go into full force and effect immediately upon its passage by Council.

PASSED THIS 26<sup>th</sup> DAY OF JANUARY, 2015

ATTEST:



April D. Grube, Clerk-Fiscal Officer

DATE: JANUARY 27, 2015

APPROVED:



Charles K. Wise, Mayor

DATE: 27 Jan 15

Prepared: 01/23/2015

Revised Date:

Review Date



# ORDINANCE 2015-02 OF THE VILLAGE OF ASHVILLE



AN ORDINANCE TO AUTHORIZE THE SIGNATURE PROCEDURE FOR A CHECK, BILL OF EXCHANGE, DRAFT, ORDER OF WITHDRAWAL, OR SIMILAR NEGOTIABLE OR NONNEGOTIABLE INSTRUMENT IN THE VILLAGE OF ASHVILLE, AND DECLARING AN EMERGENCY.

WHEREAS, the Council of the Village of Ashville, Ohio authorizes by ordinance the financial practices provided by the Village; and

WHEREAS, it becomes necessary on occasion to adjust those financial practices.

WHEREAS, this signature practice will allow a process to exist for the payment of Village of Ashville obligations in the event the primary individuals with signature authorities are not available.

NOW, AND HEREAFTER BE IT ORDAINED BY THE VILLAGE COUNCIL, VILLAGE OF ASHVILLE, PICKAWAY COUNTY, STATE OF OHIO THAT:

### SECTION ONE

The Village Clerk/Fiscal Officer will prepare checks from vouchers in payment of all bills against the Village and will present such checks to the Mayor for signature after which such checks shall be countersigned by the Clerk/Fiscal Officer before delivery to the payee.

In the absence or disability of the Mayor or Village Clerk/Fiscal Officer, such signing shall be performed by such persons as may be designated by Council

### SECTION TWO

That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the Municipality and its inhabitants for the reason that there exists an imperative necessity for the earliest publication and distribution of current Replacement Pages to the officials and residents of the Municipality, so as to facilitate administration, daily operation and avoid practical and legal entanglements, and shall go into full force and effect immediately upon its passage by Council.

PASSED THIS 2<sup>nd</sup> DAY OF FEBRUARY, 2015

ATTEST:

April D. Grube, Clerk-Fiscal Officer

DATE: February 5, 2015

APPROVED:

Charles K. Wise, Mayor

DATE: 05 FEB 15

Prepared: 01/30/2015

Revised Date:

Review Date:

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# ORDINANCE 2015-03 OF THE VILLAGE OF ASHVILLE



AN ORDINANCE TO MAKE PERMANENT APPROPRIATIONS FOR THE CURRENT YEAR'S EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF ASHVILLE, STATE OF OHIO, BASED UPON THE AMENDED CERTIFICATE OF RESOURCES ISSUED BY THE PICKAWAY COUNTY BUDGET COMMISSION FOR THE FISCAL YEAR ENDING DECEMBER 31, 2015, AND DECLARING AN EMERGENCY.

Now, Therefore, be it Resolved by the Council of the Village of Ashville, State of Ohio the following:

**Section One:**

That the 2015 Temporary Appropriation Ordinance (Ordinance 2014-9) is hereby amended and this Ordinance becomes the Final Appropriation Ordinance for 2015 based upon the Certificate of Estimated Resources. The amounts are listed on Exhibit I, which is part of this Ordinance.

**Section Two:**

That the "Non-binding Narrative for the 2015 Budget" remark is defined as an indication of management's intended allocation of amounts approved by Council and that it does not indicate the legal level of control established by Council in Section Three.

**Section Three:**

The Village Fiscal Officer is hereby authorized to make payments from any of the foregoing appropriations and to make supplemental appropriations between "Object" codes within the same "Fund" and "Program" area as provided by the Ohio Revised Code (ORC) with the exception of "Object" codes 590 and 690 from which only the Mayor and/or Village Administrator are authorized to approve expenditures or supplemental appropriations.

**Section Four:**

That the Village Council hereby authorizes that funds may be expended for coffee, meals, refreshments and /or other amenities for municipal officers, employees or other persons.

**Section Five:**

All interest earned by the Village of Ashville unless indicated otherwise by the (ORC) will be applied to the General Fund.

**Section Six:**

That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the Village and its inhabitants for the reason that there exists an imperative necessity for the earliest passage of this Ordinance to meet the fiscal obligations of the Village and will go into effect immediately upon its passage by Council.

Offered by: Nelson Embrey

Seconded by: Brian Garvine

**PASSED THIS 23<sup>rd</sup> DAY OF MARCH, 2015**

ATTEST:

April D. Grube, Clerk-Fiscal Officer

DATE: March 23, 2015

APPROVED:

Charles K. Wise, Mayor

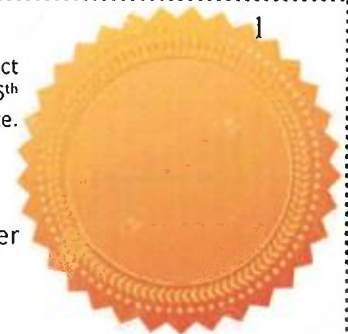
DATE: 23 MAR 15

CERTIFICATE OF RECORDING OFFICER

I, the undersigned, hereby certify, that the foregoing is a true and correct copy of the ordinance adopted by the Village of Ashville Council held on 16<sup>th</sup> day of March 2015, and that I am duly authorized to execute this certificate.

Prepared: 02/26/2015  
Revised Date:  
Review Date:

\_\_\_\_\_  
(Original signature of April D. Grube) Clerk-Fiscal Officer  
(TITLE)





Account Name	Description	Fund / Program	2015 Permanent Appropriation Budget			Non-binding Narrative for 2014 Budget
		/ Object #	Object	Program	Fund	FOR MEMORANDUM USE ONLY (Guidelines)
		Account Code	Total	Total	Total	%s are times the Salary 190 Fund Account
Other - Personal Services		1000-110-190-0000	\$453,869			1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System		1000-110-211-0000	\$8,423			17.63%
Medicare		1000-110-213-0000	\$6,581			1.45%
Ohio Police and Fire Pension Fund		1000-110-215-0000	\$88,505			19.50%
Medical/Hospitalization/Vision		1000-110-221-0000	\$105,222			Healthcare Premium & Deductible
Dental Insurance		1000-110-223-0000	\$3,618			Healthcare Premium & Deductible
Workers' Compensation		1000-110-225-0000	\$3,631			0.80%
Travel and Transportation		1000-110-252-0000	\$500			
Uniforms and Clothing		1000-110-270-0000	\$8,490			
Other - Employee Fringe Benefits		1000-110-290-0000	\$0			
Training Services		1000-110-348-0000	\$510			
Other - Other Contractual Services		1000-110-399-0000	\$18,301			
Other-Other Contractual Services (Court Fines Arrest Authority Fund)		1000-110-399-1000	\$0			
Operating Supplies and Materials		1000-110-420-0000	\$28,990			
Repairs and Maintenance of Motor Vehicles		1000-110-433-0000	\$9,730			Vehicle Maintenance
Fuel, Oil, & etc.		1000-110-439-0000	\$45,227			Fuel & Oil
Other - Capital Outlay		1000-110-590-0000	\$16,323			Cruisers
Other - Other		1000-110-690-0000	\$25,000			Expenditure at the Discretion of Mayor or VA
<b>Police Total</b>				<b>\$822,920</b>		
Electricity		1000-130-311-0000	\$43,815			
Other - Other		1000-130-690-0000	\$1,000			Expenditure at the Discretion of Mayor or VA Lighting
<b>Street Lighting Total</b>				<b>\$44,815</b>		
Payment to Another Political Subdivision		1000-210-640-0000	\$10,106			Health Department
Other - Other		1000-210-690-0000	\$1,000			Expenditure at the Discretion of Mayor or VA
<b>County Health Total</b>				<b>\$11,106</b>		
Other - Other Contractual Services		1000-290-399-0000	\$1,500			Indigent Burials
Other - Other		1000-290-690-0000	\$500			Expenditure at the Discretion of Mayor or VA
<b>Other Public Health Total</b>				<b>\$2,000</b>		
Operating Supplies and Materials		1000-310-420-0000	\$2,156			
Other - Other		1000-310-690-0000	\$500			Expenditure at the Discretion of Mayor or VA
<b>Fun-in-the-Sun Total</b>				<b>\$2,656</b>		
Other - Personal Services		1000-320-190-0000	\$29,362			1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System		1000-320-211-0000	\$4,111			14.00%
Social Security		1000-320-212-0000	\$426			1.45%
Medicare		1000-320-213-0000	\$169			
Medical/Hospitalization/Vision		1000-320-221-0000	\$1,716			Healthcare Premium & Deductible
Dental Insurance		1000-320-223-0000	\$73			Healthcare Premium & Deductible
Workers' Compensation		1000-320-225-0000	\$235			0.80%
Uniforms and Clothing		1000-320-270-0000	\$206			
Utilities		1000-320-310-0000	\$7,507			
Other - Other Contractual Services		1000-320-399-0000	\$3,272			
Operating Supplies and Materials		1000-320-420-0000	\$2,734			
Other - Capital Outlay		1000-320-590-0000	\$0			
Other - Other		1000-320-690-0000	\$10,000			Expenditure at the Discretion of Mayor or VA (Park Camera)
<b>Park Total</b>				<b>\$59,811</b>		
Utilities		1000-330-310-0000	\$3,998			
Other - Other Contractual Services		1000-330-399-0000	\$880			
Other - Other		1000-330-690-0000	\$553			Expenditure at the Discretion of Mayor or VA
<b>Culture Museum Total</b>				<b>\$5,430</b>		
Other - Personal Services		1000-410-190-0000	\$20,158			1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System		1000-410-211-0000	\$2,822			14.00%
Medicare		1000-410-213-0000	\$292			1.45%
Medical/Hospitalization/Vision		1000-410-221-0000	\$4,092			Healthcare Premium & Deductible
Dental Insurance		1000-410-223-0000	\$181			Healthcare Premium & Deductible
Workers' Compensation		1000-410-225-0000	\$161			0.80%
Professional and Technical Services		1000-410-340-0000	\$0			
Other - Other Contractual Services		1000-410-399-0000	\$2,677			
Other - Other Contractual Services CEDA		1000-410-399-1003	\$14,026			
Other - Other Contractual Services JEDD		1000-410-399-1004	\$500			
Operating Supplies and Materials		1000-410-420-0000	\$826			
Operating Supplies and Materials CEDA		1000-410-420-1003	\$500			
Operating Supplies and Materials JEDD		1000-410-420-1004	\$500			
Other - Other		1000-410-690-0000	\$3,490			Expenditure at the Discretion of Mayor or VA
<b>Total Planning and Zoning/Building Dept.</b>				<b>\$50,226</b>		
Other Community Service		1000-490-399-420	\$0			
				<b>\$0</b>		
Other - Personal Services		1000-561-190-0000	\$11,187			1.5% SS-COLA, 27 Pay-Periods
Ohio Public Employees Retirement System		1000-561-211-0000	\$1,566			14.00%
Medicare		1000-561-213-0000	\$162			1.45%
Medical/Hospitalization/Vision		1000-561-221-0000	\$0			Healthcare Premium & Deductible
Dental Insurance		1000-561-223-0000	\$0			Healthcare Premium & Deductible
Workers' Compensation		1000-561-225-0000	\$89			0.80%
Garbage and Trash Removal		1000-561-398-0000	\$307,803			Consortium 2 Rate
Other - Other Contractual Services		1000-561-399-0000	\$3,123			
Other - Other Contractual Services Harrison Township		1000-561-399-1561	\$0			
Operating Supplies and Materials		1000-561-420-0000	\$3,991			
Operating Supplies and Materials Harrison Township		1000-561-420-1561	\$0			
Other - Other		1000-561-690-0000	\$7,181			Expenditure at the Discretion of Mayor or VA (Tonnage Fee)
<b>Refuse Total</b>				<b>\$335,103</b>		

Description	Fund / Program	2015 Permanent Appropriation Budget			Non-binding Narrative for 2014 Budget FOR MEMORANDUM USE ONLY (Guidelines) %s are times the Salary 190 Fund Account
	/ Object #	Object	Program	Fund	
Account Name	Account Code	Total	Total	Total	
Other - Personal Services	1000-610-190-0000	\$76,993			1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	1000-610-211-0000	\$10,779			14.00%
Medicare	1000-610-213-0000	\$1,116			1.45%
Medical/Hospitalization/Vision	1000-610-221-0000	\$15,699			Healthcare Premium & Deductible
Dental Insurance	1000-610-223-0000	\$726			Healthcare Premium & Deductible
Workers' Compensation	1000-610-225-0000	\$616			0.80%
Uniforms and Clothing	1000-610-270-0000	\$1,737			
Other Capital Outlay	1000-610-590-0000	\$12,669			
Other Misc.	1000-610-690-0000	\$10,000			Expenditure at the Discretion of Mayor or VA
Traffic Signs and Signals	1000-650-420-0000	\$0			
Other - Other Contractual Services	1000-670-399-0000	\$998			
Other - Other	1000-670-690-0000	\$10,000			Extra Money for Sidewalks Expenditure at the Discretion of Mayor or VA
<b>Streets Department Total</b>			<b>\$141,334</b>		
Salary - Administrator	1000-710-131-0000	\$25,284			1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Salaries - Administrator's Staff	1000-710-132-0000	\$28,592			1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Salary - Mayor	1000-710-161-0000	\$12,392			1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	1000-710-211-0000	\$9,277			14.00%
Social Security	1000-710-212-0000	\$0			1.45%
Medicare	1000-710-213-0000	\$961			1.45%
Medical/Hospitalization/Vision	1000-710-221-0000	\$28,453			Healthcare Premium & Deductible
Dental Insurance	1000-710-223-0000	\$274			Healthcare Premium & Deductible
Workers' Compensation	1000-710-225-0000	\$530			0.80%
Travel and Transportation	1000-710-252-0000	\$232			
Other - Other Contractual Services	1000-710-399-0000	\$8,507			
Operating Supplies and Materials	1000-710-420-0000	\$4,667			
Repairs and Maintenance of Motor Vehicles	1000-710-433-0000	\$120			Vehicle Maintenance
Fuel, Oil, & etc.	1000-710-439-0000	\$42			Fuel & Oil
Other - Capital Outlay	1000-710-590-0000	\$0			
Other - Other	1000-710-690-0000	\$10,724			Expenditure at the Discretion of Mayor or VA
<b>Administrative/Mayor Total</b>			<b>\$130,055</b>		
Salaries - Council	1000-715-111-0000	\$19,492			1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	1000-715-211-0000	\$2,729			14.00%
Social Security	1000-715-212-0000	\$283			1.45%
Medicare	1000-715-213-0000	\$283			1.45%
Medical/Hospitalization/Vision	1000-715-221-0000	\$35,689			Healthcare Premium & Deductible
Dental Insurance	1000-715-223-0000	\$2,903			Healthcare Premium & Deductible
Travel and Transportation	1000-715-252-0000	\$383			
Other - Other Contractual Services	1000-715-399-0000	\$11,250			
Operating Supplies and Materials	1000-715-420-0000	\$5,045			
Repairs and Maintenance of Motor Vehicles	1000-715-433-0000	\$107			Vehicle Maintenance
Fuel, Oil, & etc.	1000-715-439-0000	\$42			Fuel & Oil
Other - Other	1000-715-690-0000	\$10,000			Expenditure at the Discretion of Mayor or VA
<b>Legislative Total</b>			<b>\$88,206</b>		
Other - Personal Services	1000-720-190-0000	\$6,421			1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	1000-720-211-0000	\$899			14.00%
Medicare	1000-720-213-0000	\$93			1.45%
Medical/Hospitalization/Vision	1000-720-221-0000	\$2,122			Healthcare Premium & Deductible
Dental Insurance	1000-720-223-0000	\$116			Healthcare Premium & Deductible
Workers' Compensation	1000-720-225-0000	\$51			2.15%
Travel and Transportation	1000-720-252-0000	\$0			
Other - Other Contractual Services	1000-720-399-0000	\$7,550			
Operating Supplies and Materials	1000-720-420-0000	\$1,687			
Other - Other	1000-720-690-0000	\$750			Expenditure at the Discretion of Mayor or VA Vacant Position
<b>Mayors Court Total</b>			<b>\$19,689</b>		
Salary - Clerk/Treasurer	1000-725-121-0000	\$20,729			1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	1000-725-211-0000	\$2,902			14.00%
Medicare	1000-725-213-0000	\$301			1.45%
Medical/Hospitalization/Vision	1000-725-221-0000	\$6,630			Healthcare Premium & Deductible
Dental Insurance	1000-725-223-0000	\$363			Healthcare Premium & Deductible
Workers' Compensation	1000-725-225-0000	\$166			0.80%
Travel and Transportation	1000-725-252-0000	\$567			
Other - Other Contractual Services	1000-725-399-0000	\$1,177			
Operating Supplies and Materials	1000-725-420-0000	\$445			
Other - Other	1000-725-690-0000	\$809			Expenditure at the Discretion of Mayor or VA
<b>Clerk Treasurer</b>			<b>\$34,088</b>		
Salaries	1000-730-190-0000	\$10,000			Student Work and Jobs & Family Services Program
Ohio Public Employees Retirement System	1000-730-211-0000	\$1,400			14%
Social Security	1000-730-212-0000	\$0			
Medicare	1000-730-213-0000	\$145			1.45%
Workers' Compensation	1000-730-225-0000	\$80			0.80%
Utilities	1000-730-310-0000	\$18,386			
Telephone	1000-730-321-0000	\$6,789			
Other - Other Contractual Services	1000-730-399-0000	\$5,327			
Operating Supplies and Materials	1000-730-420-0000	\$4,078			
Other - Capital Outlay	1000-730-590-0000	\$0			
Other - Other	1000-730-690-0000	\$10,000			Expenditure at the Discretion of Mayor or VA
<b>Lands and Buildings Total</b>			<b>\$56,206</b>		
Election Expenses	1000-735-345-0000	\$0			
Other - Other	1000-735-690-0000	\$0			Expenditure at the Discretion of Mayor or VA
<b>Boards and Commissions Total</b>			<b>\$0</b>		

Description	Fund / Program		2015 Permanent Appropriation Budget			Non-binding Narrative for 2014 Budget FOR MEMORANDUM USE ONLY (Guidelines) %s are times the Salary 190 Fund Account
	/ Object #	Object	Program	Fund		
Account Name	Account Code	Total	Total	Total		
Tax Collection Fees	1000-740-344-0000	\$3,114				
	1000-740-690-0000	\$0				Expenditure at the Discretion of Mayor or VA
<b>County Auditor Total</b>			<b>\$3,114</b>			
Auditing Services	1000-745-342-0000	\$7,948				
Other - Other	1000-745-690-0000	\$0				Expenditure at the Discretion of Mayor or VA
<b>State Auditor Fee Total</b>			<b>\$7,948</b>			
Other - Personal Services	1000-755-190-0000	\$27,197				1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	1000-755-211-0000	\$3,808				14.00%
Medicare	1000-755-213-0000	\$394				1.45%
Medical/Hospitalization/Vision	1000-725-221-0000	\$15,643				Healthcare Premium & Deductible
Dental Insurance	1000-725-223-0000	\$726				Healthcare Premium & Deductible
Workers' Compensation	1000-755-225-0000	\$219				0.80%
Travel and Transportation	1000-755-252-0000	\$315				
Other - Other Contractual Services	1000-755-399-0000	\$49,055				
Operating Supplies and Materials	1000-755-420-0000	\$3,765				
Other - Capital Outlay	1000-755-590-0000	\$0				
Other - Other	1000-755-690-0000	\$500				Expenditure at the Discretion of Mayor or VA
<b>Tax Administration Total</b>			<b>\$101,621</b>			
Other - Capital Outlay	1000-765-590-0000	\$0				
<b>Distribution Income Tax Total</b>			<b>\$0</b>			
Principal	1000-850-710-0000	\$25,728				
Interest	1000-850-720-0000	\$1,567				
<b>Debt Service Total</b>			<b>\$27,295</b>			
Transfers - Out	1000-910-910-0000	\$11,193				
<b>Debt Service Total</b>			<b>\$11,193</b>			
Contingencies	1000-930-930-0000	\$65,282				
Contingencies - Construction Reserve	1000-930-930-5000	\$55,728				
Contingencies - Capital Reserve	1000-930-930-5001	\$25,107				
<b>Contingencies Total</b>			<b>\$146,117</b>			
Other - Other Financing Uses	1000-990-990-0000	\$0				
<b>Other Total</b>			<b>\$0</b>			
<b>General Fund Total</b>		<b>\$2,168,560</b>	<b>\$2,100,933</b>	<b>\$2,100,933.33</b>		<b>\$2,100,934.94</b>
Other - Personal Services	2011-620-190-0000	\$45,758				1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	2011-620-211-0000	\$6,406				14.00%
Medicare	2011-620-213-0000	\$663				1.45%
Medical/Hospitalization/Vision	2011-620-221-0000	\$22,330				Healthcare Premium & Deductible
Dental Insurance	2011-620-223-0000	\$1,089				Healthcare Premium & Deductible
Workers' Compensation	2011-620-225-0000	\$366				0.80%
Uniforms and Clothing	2011-620-270-0000	\$370				
Other - Other Contractual Services	2011-620-399-0000	\$4,859				
Operating Supplies and Materials	2011-620-420-0000	\$9,877				
Repairs and Maintenance of Motor Vehicles	2011-620-433-0000	\$27,959				Vehicle Maintenance
Fuel, Oil, & etc.	2011-620-439-0000	\$11,416				Fuel & Oil
Other - Capital Outlay	2011-620-590-0000	\$80,593				
Other - Other Contractual Services for Street Cleaning, Snow & Ice Removal	2011-630-399-0000	\$3,322				
Operating Supplies and Materials for Street Cleaning, Snow & Ice Removal	2011-630-420-0000	\$0				
Operating Supplies and Materials	2011-640-420-0000	\$359				
Operating Supplies and Materials Traffic Signs & Signals	2011-650-420-0000	\$3,275				
Other - Other	2011-650-690-0000	\$25,500				Expenditure at the Discretion of Mayor or VA
<b>Street Maintenance and Repair Total</b>		<b>\$247,713</b>	<b>\$244,141</b>	<b>\$244,141.36</b>		<b>\$244,184.58</b>
Operating Supplies & Materials Street Maintenance & Repair	2021-620-420-0000	\$222				
Other - Capital Outlay Street Maintenance & Repair	2021-620-590-0000	\$515				
Electricity Traffic Signals, Signs	2021-650-311-0000	\$1,386				
Operating Supplies and Materials	2021-650-420-0000	\$255				
Other - Capital Outlay	2021-650-590-0000	\$16,623				
<b>State Highway Total</b>		<b>\$19,002</b>	<b>\$19,001</b>	<b>\$19,001.00</b>		<b>\$19,332.15</b>
Other - Other Contractual Services	2041-310-420-0000	\$3,682				
Other - Other Outlay	2041-310-690-0000	\$500				Expenditure at the Discretion of Mayor or VA
<b>Parks Total</b>		<b>\$4,683</b>	<b>\$4,182</b>	<b>\$4,182.00</b>		<b>\$4,182.73</b>
Other - Other Contractual Services	2042-320-399-0000	\$0				
Buildings and Other Structures	2042-320-530-0000	\$0				
<b>Parks Special Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>		<b>\$0.00</b>
Other - Other Contractual Services	2081-110-399-0000	\$35				
Operating Supplies & Materials Street Maintenance & Repair	2081-620-420-0000	\$35				
<b>Special Police Fund</b>		<b>\$70</b>	<b>\$70</b>	<b>\$70.00</b>		<b>\$70.00</b>
Streets, Highways, Curbs and Sidewalks	2101-610-396-0000	\$87,903				
Operating Supplies and Materials	2101-610-420-0000	\$3,680				
Other - Capital Outlay	2101-610-590-0000	\$24,502				
<b>Motor Vehicle Total</b>		<b>\$132,437</b>	<b>\$116,085</b>	<b>\$116,084.84</b>		<b>\$116,106.78</b>
Other - Other Contractual Services	2271-110-348-0000	\$830				
<b>Special Police Education Fund</b>		<b>\$830</b>	<b>\$830</b>	<b>\$830.00</b>		<b>\$830.00</b>
Other - Other Contractual Services	2901-610-399-0000	\$23,312				
<b>Street Building Fund Total</b>		<b>\$23,279</b>	<b>\$23,312</b>	<b>\$23,311.63</b>		<b>\$23,312.75</b>
Operating Supplies and Materials	2902-640-420-0000	\$912				
<b>Surface Water Fund Total</b>		<b>\$919</b>	<b>\$912</b>	<b>\$912.05</b>		<b>\$952.80</b>
Other - Capital Outlay	2903-790-590-0000	\$39,000				

## 2015 Permanent Expense Appropriation Budget

Description	Fund / Program		2015 Permanent Appropriation Budget			Non-binding Narrative for 2014 Budget FOR MEMORANDUM USE ONLY (Guidelines) %s are times the Salary 190 Fund Account
	/ Object #	Object	Program	Fund		
Account Name	Account Code	Total	Total	Total		
<b>General Building Fund Total</b>	<b>\$39,391</b>		<b>\$39,000</b>	<b>\$39,000.00</b>		<b>\$39,424.14</b>
Other - Other Contractual Services	2904-720-399-0000	\$733				
Operating Supplies and Materials	2904-720-420-0000	\$136				
Other - Capital Outlay	2904-720-590-0000	\$650				
<b>Mayors Court Total</b>	<b>\$1,574</b>		<b>\$1,519</b>	<b>\$1,518.55</b>		<b>\$2,204.04</b>
Transfers - Out	2905-910-910-0000	\$0				This Account is used for FEMA Reimbursement of Events
<b>FEMA</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0.00</b>		<b>\$0.00</b>
Grant Contractual	4201-800-399-0000	\$0				State Route 752 and Long Street Intersection Project OPWC
<b>Past Grant</b>	<b>(\$744,958)</b>		<b>\$0</b>	<b>\$0.00</b>		<b>\$0.00</b>
Grant Contractual	4202-800-399-0000	\$0				Miller Avenue CDBG Project
<b>Past Grant</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0.00</b>		<b>\$0.00</b>
Grant Contractual	4203-800-399-0000	\$0				Railroad Crossing Relocation from Griggs to Station Street OPWC
<b>OPWC Railroad Crossing Relocation</b>	<b>(\$721,211)</b>		<b>\$0</b>	<b>\$0.00</b>		<b>\$2,850.15</b>
Other - Personal Services	5101-531-190-1000	\$36,545				1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	5101-531-211-0000	\$5,116				14.00%
Medicare	5101-531-213-0000	\$530				1.45%
Medical/Hospitalization/Vision	5101-531-221-0000	\$15,663				Healthcare Premium & Deductible
Dental Insurance	5101-531-223-0000	\$254				Healthcare Premium & Deductible
Workers' Compensation	5101-531-225-0000	\$294				0.80%
Travel and Transportation	5101-531-252-0000	\$0				
Other - Other Contractual Services	5101-531-399-0000	\$1,431				
Operating Supplies and Materials	5101-531-420-0000	\$688				
Repairs and Maintenance of Motor Vehicles	5101-531-433-0000	\$100				Vehicle Maintenance
Fuel, Oil, & etc.	5101-531-439-0000	\$100				Fuel & Oil
Other - Other	5101-531-690-0000	\$800				Expenditure at the Discretion of Mayor or VA
Other - Personal Services	5101-532-190-0000	\$10,858				1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	5101-532-211-0000	\$1,520				14.00%
Medicare	5101-532-213-0000	\$157				1.45%
Medical/Hospitalization/Vision	5101-532-221-0000	\$3,315				Healthcare Premium & Deductible
Dental Insurance	5101-532-223-0000	\$181				Healthcare Premium & Deductible
Workers' Compensation	5101-532-225-0000	\$87				0.80%
Travel and Transportation	5101-532-252-0000	\$50				
Other - Other Contractual Services	5101-532-399-0000	\$2,014				
Operating Supplies and Materials	5101-532-420-0000	\$3,634				
Other - Capital Outlay	5101-532-590-0000	\$0				
Other - Other	5101-532-690-0000	\$3,500				Expenditure at the Discretion of Mayor or VA
Other - Personal Services	5101-533-190-0000	\$60,499				1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	5101-533-211-0000	\$8,470				14.00%
Medicare	5101-533-213-0000	\$877				1.45%
Medical/Hospitalization/Vision	5101-533-221-0000	\$27,944				Healthcare Premium & Deductible
Dental Insurance	5101-533-223-0000	\$726				Healthcare Premium & Deductible
Workers' Compensation	5101-533-225-0000	\$484				0.80%
Travel and Transportation	5101-533-252-0000	\$100				
Uniforms and Clothing	5101-533-270-0000	\$2,177				
Utilities	5101-533-310-0000	\$44,325				
Telephone	5101-533-321-0000	\$4,286				
Training Services	5101-533-348-0000	\$500				
Other - Other Contractual Services	5101-533-399-0000	\$16,059				
Other - Other Contractual Services Water Tower Payment	5101-533-399-0001	\$23,671				Amount for Tower Maintenance
Operating Supplies and Materials	5101-533-420-0000	\$81,256				
Repairs and Maintenance of Motor Vehicles	5101-533-433-0000	\$9,010				Vehicle Maintenance
Fuel, Oil, & etc.	5101-533-439-0000	\$2,525				Fuel & Oil
Other - Capital Outlay	5101-533-590-0000	\$22,000				Emergency Fund Based Upon OhioEPA Recommendation
Other - Other	5101-533-690-0000	\$82,500				Expenditure at the Discretion of Mayor or VA
Other Debt Service Principal	5101-850-710-0000	\$13,950				
Other - Debt Service Interest	5101-850-720-0000	\$1,706				
Other - Debt Service	5101-850-790-0000	\$10,800				
<b>Water Total</b>	<b>\$527,781</b>		<b>\$500,704</b>	<b>\$500,704.23</b>		<b>\$501,153.96</b>
Other - Personal Services	5201-541-190-0000	\$36,545				1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	5201-541-211-0000	\$5,116				14.00%
Medicare	5201-541-213-0000	\$530				1.45%
Medical/Hospitalization/Vision	5201-541-221-0000	\$15,663				Healthcare Premium & Deductible
Dental Insurance	5201-541-223-0000	\$254				Healthcare Premium & Deductible
Workers' Compensation	5201-541-225-0000	\$294				0.80%
Travel and Transportation	5201-541-252-0000	\$50				
Utilities	5201-541-310-0000	\$0				
Telephone	5201-541-321-0000	\$0				
Training Services	5201-541-348-0000	\$0				
Other - Other Contractual Services	5201-541-399-0000	\$978				
Operating Supplies and Materials	5201-541-420-0000	\$736				
Repairs and Maintenance of Motor Vehicles	5201-541-433-0000	\$200				Vehicle Maintenance
Fuel, Oil, & etc.	5201-541-439-0000	\$200				Fuel & Oil
Other - Other	5201-541-690-0000	\$2,800				Expenditure at the Discretion of Mayor or VA
Other - Personal Services	5201-542-190-0000	\$10,858				1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	5201-542-211-0000	\$1,520				14.00%
Medicare	5201-542-213-0000	\$157				1.45%
Medical/Hospitalization/Vision	5201-542-221-0000	\$3,315				Healthcare Premium & Deductible
Dental Insurance	5201-542-223-0000	\$181				Healthcare Premium & Deductible
Workers' Compensation	5201-542-225-0000	\$87				0.80%

2015 Permanent Expense Appropriation Budget

Description	Fund / Program		2015 Permanent Appropriation Budget			Non-binding Narrative for 2014 Budget FOR MEMORANDUM USE ONLY (Guidelines) %s are times the Salary 190 Fund Account
	/ Object #	Object	Program	Fund	Total	
Account Name	Account Code	Total	Total	Total	Total	
Travel and Transportation	5201-542-252-0000	\$0				
Other - Other Contractual Services	5201-542-399-0000	\$1,545				
Operating Supplies and Materials	5201-542-420-0000	\$3,607				
Other - Capital Outlay	5201-542-590-0000	\$2,384				
Other - Other	5201-542-690-0000	\$6,000				Expenditure at the Discretion of Mayor or VA
Other - Personal Services	5201-543-190-0000	\$58,610				1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	5201-543-211-0000	\$8,205				14.00%
Medicare	5201-543-213-0000	\$850				1.45%
Medical/Hospitalization/Vision	5201-543-221-0000	\$25,014				Healthcare Premium & Deductible
Dental Insurance	5201-543-223-0000	\$1,089				Healthcare Premium & Deductible
Workers' Compensation	5201-543-225-0000	\$469				0.80%
Travel and Transportation	5201-543-252-0000	\$50				
Uniforms and Clothing	5201-543-270-0000	\$4,262				
Utilities	5201-543-310-0000	\$44,268				
Telephone	5201-543-321-0000	\$5,577				
Training Services	5201-543-348-0000	\$500				
Other - Other Contractual Services	5201-543-399-0000	\$40,269				
Other - Other Contractual Services I & I	5201-543-399-0001	\$35,000				5201-549-5004 Revenue Code
Operating Supplies and Materials	5201-543-420-0000	\$28,569				
Repairs and Maintenance of Motor Vehicles	5201-543-433-0000	\$5,734				Vehicle Maintenance
Fuel, Oil, & etc.	5201-543-439-0000	\$2,525				Fuel & Oil
Other - Capital Outlay	5201-543-590-0000	\$38,081				Emergency Fund Based Upon OhioEPA Recommendation
Other - Other	5201-543-690-0000	\$161,000				Expenditure at the Discretion of Mayor or VA
Other - Debt Service Principal	5201-850-710-0000	\$123,782				
Other - Debt Service Interest	5201-850-720-0000	\$12,347				
Transfers - Out	5201-910-910-0000	\$11,982				
<b>Sewer Total</b>		<b>\$749,658</b>		<b>\$701,205</b>	<b>\$701,205.49</b>	<b>\$701,851.05</b>
Other - Capital Outlay	5701-800-590-0000	\$141,653				
Transfers - Out	5701-910-910-0000	\$0				
Advances - Out	5701-920-920-0000	\$0				
<b>Water Improvement Total</b>		<b>\$139,016</b>		<b>\$141,653</b>	<b>\$141,652.58</b>	<b>\$142,015.72</b>
Sewer Plant Expansion	5702-543-560-5003	\$463,722				2013 Encumbrance \$1,084,249.05
Other - Capital Outlay	5702-800-590-0000	\$142,556				
Advances - Out	5702-820-920-0000	\$0				
<b>Sewer Improvement Total</b>		<b>\$278,352</b>		<b>\$606,278</b>	<b>\$606,277.69</b>	<b>\$606,277.88</b>
Utility Distribution Systems	5703-800-399-0000	\$548				Randolph Street Residual
<b>Improvement Fund Total OPWC</b>		<b>\$548.30</b>		<b>\$548</b>	<b>\$548.30</b>	<b>\$548.30</b>
Other - Personal Services	5704-640-190-0000	\$7,416				1.7% SS-COLA, 3.3 Merit Average, 27 Pay-Periods
Ohio Public Employees Retirement System	5704-640-211-0000	\$1,038				14.00%
Medicare	5704-640-213-0000	\$108				1.45%
Medical/Hospitalization/Vision	5704-640-221-0000	\$3,315				Healthcare Premium & Deductible
Dental Insurance	5704-640-223-0000	\$181				Healthcare Premium & Deductible
Workers' Compensation	5704-640-225-0000	\$152				0.08%
Other - Other Contractual Services	5704-640-399-0000	\$64,830				
Operating Supplies and Materials	5704-640-420-0000	\$54,350				
Other - Other	5704-640-590-0000	\$71,252				
Other - Other	5704-640-690-0000	\$135,369				
Principal	5704-850-710-0000	\$4,229				
Principal	5704-850-710-1000	\$0				
<b>Stormwater Department</b>		<b>\$265,894</b>		<b>\$265,200</b>	<b>\$265,200.14</b>	<b>\$269,648.27</b>
Principal	5721-850-710-0000	\$18,217				
Interest	5721-850-720-0000	\$4,962				
<b>TOTAL UTIL. DEBT SERV. RES. (5721)</b>		<b>\$11,634</b>		<b>\$23,179</b>	<b>\$23,178.66</b>	<b>\$23,266.84</b>
Other - Debt Service	5741-850-790-0000	\$25,000				
<b>FmHA Debt Reserve</b>		<b>\$25,000</b>		<b>\$25,000</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>
Other - Debt Service	5742-850-790-0000	\$25,000				
<b>5742 FmHA Debt Surplus</b>		<b>\$25,000</b>		<b>\$25,000</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>
Deposits Refunded	5781-599-610-0000	\$5,009				
Deposits Applied	5781-599-620-0000	\$6,000				
<b>Deposit Fund Total</b>		<b>\$11,570</b>		<b>\$11,009</b>	<b>\$11,008.88</b>	<b>\$12,612.82</b>
Professional and Technical Services	9901-790-340-0000	\$0				
<b>Total</b>				<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>
				<b>\$4,849,760.73</b>		<b>\$4,858,909.75</b>

The Village Council authorizes that funds maybe expended for coffee, meals, refreshments and /or other amenities for municipa l officers, employees or other persons. The Village Fiscal Officer is authorized to draw warrants on the Village Treasury for payments from any of the appropriations upon receiving proper certificates and vouchers, approved by the Council or officers authorized by law, or an ordinance or resolution of council to make the expenditure; provided that no warrants sh all be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance. All interest earned by the Village of Ashville unless indicated differently by the Ohio Revises Code (ORC) will be applied to the General Fund. Provided further that the appropriations for contingencies can only be expended upon vote of two -thirds of Council for items of expense constituting a legal obligation against the village, and for purposes other than those covered by other specific appropriations.





# ORDINANCE 2015-04 OF THE VILLAGE OF ASHVILLE



AN ORDINANCE AMENDING ORDINANCE 2014-04 FOR A DEBT SERVICE CHARGE FOR THE WASTEWATER PLANT EXPANSION PROJECT IN COMPLIANCE WITH OHIOEPA FINDINGS AND ORDERS FOR THE VILLAGE OF ASHVILLE, AND DECLARING AN EMERGENCY.

WHEREAS, the Council of the Village of Ashville, Ohio authorizes by ordinance the rates charged for the wastewater utility; and

WHEREAS, it becomes necessary on occasion to adjust those rates.

WHEREAS, this charge will for the collection of funds for the Wastewater Plant Expansion Land Acquisition, Planning, Design, EPA Application, and Construction.

NOW, AND HEREAFTER BE IT ORDAINED BY THE VILLAGE COUNCIL, VILLAGE OF ASHVILLE, PICKAWAY COUNTY, STATE OF OHIO THAT:

### SECTION ONE

That the following rate structure will be added to Chapter 929.05 Sewer Rates:

Other Debt Proceeds (Sewer Plant Expansion)				
Total Loan	# of Years	Number of Customers	Annual Cost	Cost per Month Per Customer
\$13,414,699	30	1290	\$527,168.	\$1.29/1000 Gallons

The Revenue Code will be 5702-971-5003 Sewer Improvement (Plant Expansion)

### SECTION TWO

The new charge in Section One is the result of a mandated OhioEPA Improvement at the Village of Ashville Wastewater Facility, see "Findings and Orders".

### SECTION THREE

This Debt Proceeds increase will be based upon an Application to DEFA which included a PROJECTION SCHEDULE - Projection of Revenues and Expenses of the System. This will be communicated in the newsletter one month prior to implementation of increase.

### SECTION FOUR

That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the Municipality and its inhabitants for the reason that there exists an imperative necessity for the earliest publication and distribution of current Replacement Pages to the officials and residents of the Municipality, so as to facilitate administration, daily operation and avoid practical and legal entanglements, and shall go into full force and effect immediately upon its passage by Council.

Offered by: Nelson R. Embrey

Seconded by: Brian M. Garvine

PASSED THIS 15<sup>th</sup> DAY OF JUNE, 2015

ATTEST:



April D. Grube, Clerk-Fiscal Officer

DATE: 8/6/15

APPROVED:



Charles K. Wise, Mayor

DATE: 03 Aug 15

### CERTIFICATE OF RECORDING OFFICER

I, the undersigned, hereby certify, that the foregoing is a true and correct copy of the ordinance adopted by the Village of Ashville Council held on 15<sup>th</sup> day of June 2015, and that I am duly authorized to execute this certificate.

Prepared: 04/20/2015

Revised Date:

Review Date:

(Original signature of April D. Grube)

Clerk-Fiscal Officer  
(TITLE)





# ORDINANCE 2015-05 OF THE VILLAGE OF ASHVILLE



AN ORDINANCE TO AMEND PART ONE – ADMINISTRATIVE CODE  
TITLE FIVE – ADMINISTRATIVE 155 EMPLOYMENT PROVISIONS

WHEREAS this Council finds and determines that the Village should be able to provide Employment Provisions for those employed by the Village of Ashville that will preserve the public health, safety, and welfare of the residents of the Village of Ashville,

AND WHEREAS it is desirable to modify these Employment Provisions from time to time,

AND WHEREAS it is necessary for the preserve the public health, safety, and welfare of the residents of the Village of Ashville that events affecting the peace be properly regulated:

THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF ASHVILLE, OHIO:

### SECTION ONE

THAT CHAPTER 155, Section 04 Vacations of the Codified Ordinances of the Village of Ashville is amended to read (new text in yellow, deleted text double strikethrough):

#### 155.04 VACATIONS.

(a) Paid vacation is earned as follows:

- (1) Upon satisfactory completion of a 6 month probationary period, ~~one week of vacation~~ **up to five years of service,** ⇨
- a. An accrued ~~4.6~~ **3.08** hours per pay period of standard 80 hours worked ~~– two (2) weeks.~~
- (2) Over five **(5)** years service, 4.6 hours per pay period of standard 80 hours worked, not to exceed three **(3)** weeks per year.
- (3) **Over ten (10) years service, 6.15 hours per pay of standard 80 hours worked, not to exceed four (4) weeks per year.**
- (4) Over fifteen **(15)** years service, 7.6 hours per pay period of standard 80 hours worked, not to exceed five (5) weeks per year.

### SECTION TWO

That this Ordinance modification applies to the text that has been removed which is shown as double strikethrough and text that has been added which is highlighted in yellow. The additional text was added for clarity not for inclusion.

### SECTION THREE

This Ordinance is hereby adopted and will become affective as soon as permitted by law.

Offered by: Nelson Embrey

Seconded by: Todd Henson

PASSED THIS 1<sup>st</sup> DAY OF JUNE, 2015

ATTEST:

DATE: 6/4/15

April D. Grube, Clerk-Fiscal Officer

APPROVED:

DATE: 04 JUN 15

Charles K. Wise, Mayor

#### CERTIFICATE OF RECORDING OFFICER

I, the undersigned, hereby certify, that the foregoing is a true and correct copy of the ordinance adopted by the Village of Ashville Council held on 1<sup>st</sup> day of June 2015, and that I am duly authorized to execute this certificate.

Prepared: 04/20/2015  
Revised Date:  
Review Date:

\_\_\_\_\_  
(Original signature of April D. Grube)

Clerk-Fiscal Officer  
(TITLE)







# ORDINANCE 2015-06 OF THE VILLAGE OF ASHVILLE



AN ORDINANCE TO PETITION THE COUNTY COMMISSIONERS OF PICKAWAY COUNTY, OHIO, FOR ANNEXATION OF APPROXIMATELY 12.532+/- ACRES OF LAND, LOCATED SOUTH OF STATE ROUTE 752 BETWEEN CSX RAILROAD AND NORFOLK AND WESTERN RAILROAD FROM HARRISON TOWNSHIP TO THE VILLAGE OF ASHVILLE, PICKAWAY COUNTY, OHIO AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Ashville has an interest in annexing land that is adjacent and contiguous to the village, currently owned by the Village of Ashville, and will be the location for the new water treatment facilities; and

WHEREAS, said land as described in the attached Exhibit "A" and depicted in the attached Exhibit "B", currently is contiguous to the border of the Village of Ashville, but is not within the municipal corporate limits ("Subject Property"); and

WHEREAS, it is necessary to annex the Subject Property to the Village of Ashville for the purposes of extending utilities and to provide other Village services to economic development opportunities; and

WHEREAS, the municipal annexation procedure must be initiated by petition to the Pickaway County Board of Commissioners pursuant to Ohio Revised Code Sections 709.14 through 709.16.

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

SECTION 1: Council for the Village of Ashville considers it necessary to annex the Subject Property to the Village of Ashville.

SECTION 2: Patrick M. Pickett, Esq. is hereby authorized and directed to file and prosecute the proceedings necessary to effect an annexation petition with the Pickaway County Commissioners for annexation of the Subject Property in accordance with Ohio Revised Code Sections 709.14 through 709.16, and to serve as the Village of Ashville's agent in this annexation proceeding.

SECTION 3: The Mayor of the Village of Ashville is hereby authorized and directed to sign the annexation petition and any other documents necessary to effect the annexation.

SECTION 4: All prior legislation, or any parts thereof, which is/are inconsistent with this Ordinance is/are hereby repealed as to the inconsistent parts thereof.

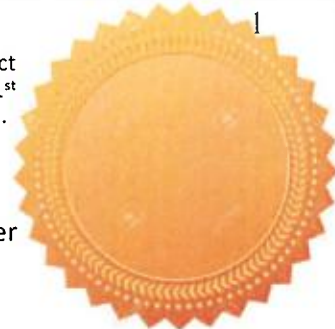
SECTION 5: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of Council and that all deliberations of the Council and any of the decision making bodies of the Village of Ashville which resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of the State of Ohio.

Prepared: 04/20/2015  
Revised Date:  
Review Date:

**CERTIFICATE OF RECORDING OFFICER**

I, the undersigned, hereby certify, that the foregoing is a true and correct copy of the ordinance adopted by the Village of Ashville Council held on 1<sup>st</sup> day of June 2015, and that I am duly authorized to execute this certificate.

\_\_\_\_\_ Clerk-Fiscal Officer  
(Original signature of April D. Grube) (TITLE)



SECTION 6: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that the Village needs to file the annexation petition as soon as possible in order to begin the process of annexing the Subject Property. Wherefore, provided this Ordinance receives the required affirmative votes of Council, this Ordinance shall take effect and be in force immediately upon passage by Council and approval by the Mayor.

Offered by: Nelson R. Embrey

Seconded by: Todd M. Henson

**PASSED THIS 1<sup>st</sup> DAY OF JUNE, 2015**

ATTEST:



April D. Grube, Clerk-Fiscal Officer

DATE: 6/8/15

APPROVED:



Charles K. Wise, Mayor

DATE: 06 June 15

APPROVED:

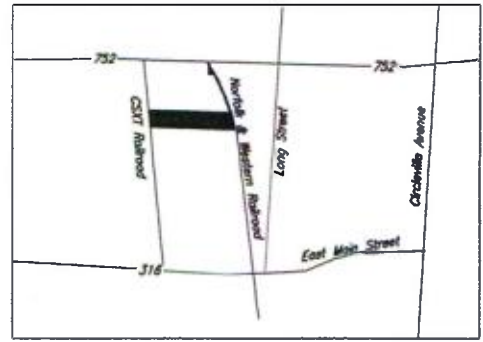
Approved as to form this 4<sup>th</sup> day of June, 2015:



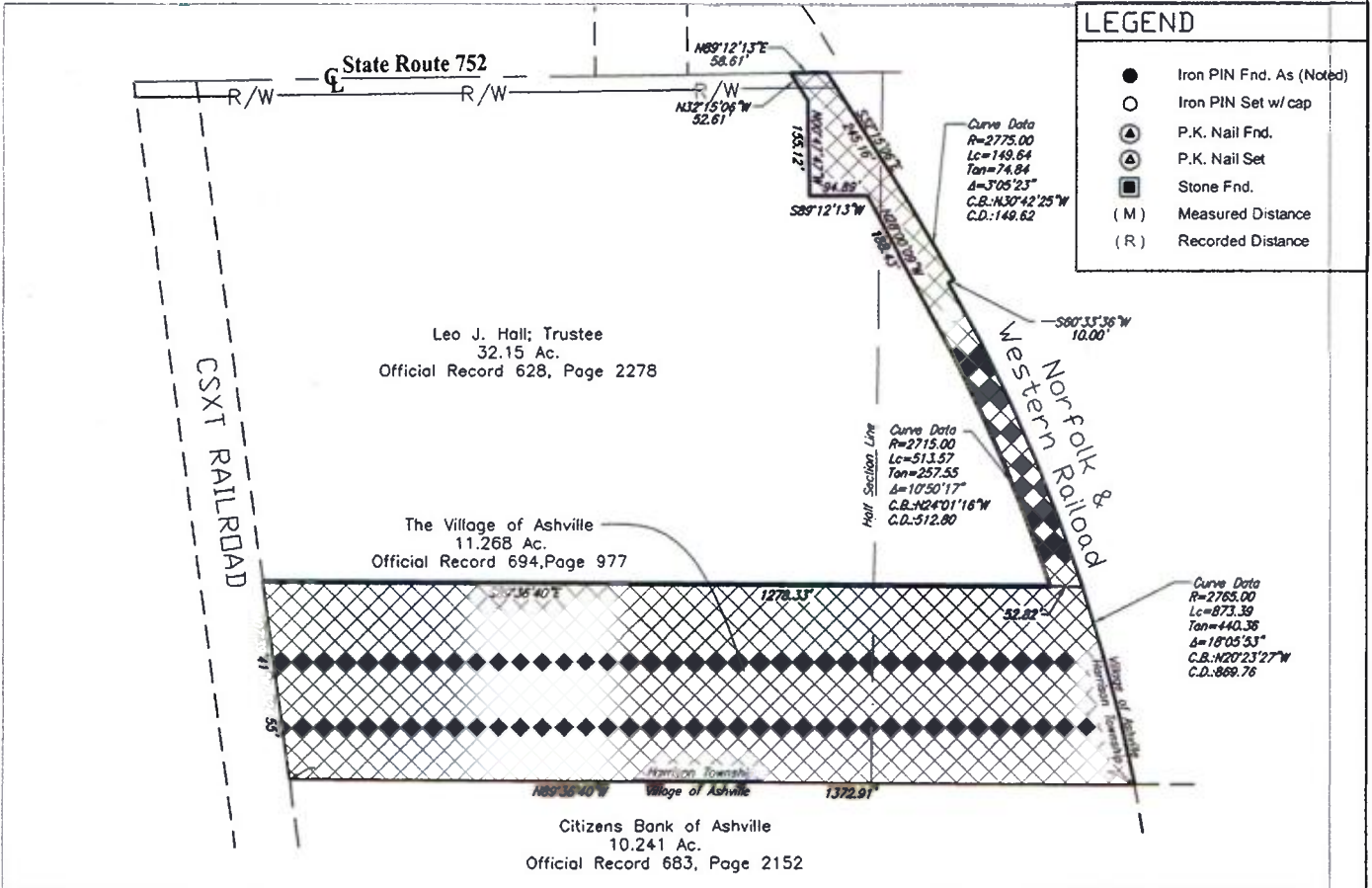
Patrick M. Pickett/Mark Landes, Esquire  
Village Solicitor

2977255.1 : 06698 00003

# PROPOSED ANNEXATION OF 11.268 ACRES



LOCATION MAP  
NOT TO SCALE



Name	Total Tract	To Be Annexed	Left in Twp.	Parcel No.
The Village of Ashville	11.268 Acres	11.268 Acres	0.000 Acres	D12-0001-00-147-02*

**PETITION FOR ANNEXATION OF MUNICIPAL-OWNED LAND (SECTION 709.16(B))  
 TO THE VILLAGE OF ASHVILLE  
 OF 11.268 ACRES, MORE OR LESS,  
 IN THE TOWNSHIP OF HARRISON, PICKAWAY COUNTY**

TO THE BOARD OF COUNTY COMMISSIONERS  
 OF PICKAWAY COUNTY, OHIO

The undersigned, petitioner in the premises, and being a municipality, seeks to annex the territory hereinafter described, consisting of 11.268 acres, plus or minus, with a total perimeter boundary of 5317.20 lineal feet more or less, in the Township of Harrison, which area is contiguous along 2405.94 lineal feet or 45% being adjacent to the Village of Ashville, does hereby pray that said territory be annexed to the Village of Ashville according to the statutes of the State of Ohio.

The territory to be annexed is owned solely by the Village of Ashville which, pursuant to Ohio Revised Code Section 709.16 (B), has consented to the granting of this annexation, by signing this Petition for Annexation.

A full and accurate description and a plat of said territory so prayed to be annexed are attached hereto and made a part hereof.

In support of said Petition, your petitioner states that there are within the territory so prayed to be annexed one (1) owner of real estate, which owner is the Village of Ashville. Pursuant to Ordinances 2015-06 and 2015-08 and Resolution 2015-05 of the Council of the Village of Ashville, the territory described in the petition was authorized to be annexed to the Village of Ashville.

Patrick M. Pickett, whose address is Two Miranova Place, Suite 700, Columbus, OH 43215, is hereby appointed Agent for the undersigned petitioner. Said agent is hereby authorized to make any amendment and/or deletion, which in his absolute and complete discretion is necessary or proper under the circumstances then existing, and in particular to make such amendment in order to correct any discrepancy or mistake noted by the Pickaway County Engineer in his examination of the petition and plat. Said amendment shall be made by the presentation of an amended plat and description to the Board of County Commissioners on, before, or after the date set for action on this petition.

Charles K. Wise, Mayor, Village of Ashville  
 200 Station Street East, Ashville, OH 43103

I HEREBY CERTIFY THAT THE ATTACHED PLAT WAS PREPARED FROM INFORMATION OBTAINED FROM AN ACTUAL FIELD SURVEY OF THE PREMISES AND THAT SAID PLAT IS CORRECT TO THE BEST OF MY KNOWLEDGE

REGISTERED SURVEYOR NO.7958  
 JOHN J. RUTTER JR.

JULY 23, 2015

*John J. Rutter, Jr.*

*July 23, 2015*

DRAWING PREPARED BY:

**ACKISON**  
 SURVEYING

Office: 614-766-4000  
 Cell: 614-207-8214  
 www.ackisonsurveying.com

SURVEY PLAT and LEGAL DESCRIPTION

MATHEMATICALLY APPROVED

PICKAWAY COUNTY ENGINEER

BY MEC DATE 3-4-14

**Legal Description**  
**Harrison Township, Pickaway County, Ohio**  
**Section 12, Township 2, Range 22**  
**11.268 Ac.**  
**For: Village of Ashville**

Situated in the Township of Harrison, County of Pickaway, the State of Ohio being part of Section 12, Township 2, Range 22 more particularly bounded and described as follows:

Being part of a 32.15 acre tract as described in Official Record 628, Page 2278 in the Pickaway County Recorder's Office;

Beginning at a 1" pipe found in the West line of the Norfolk and Western Railroad being the Village of Ashville Corporation line and at the Southeast corner of said 32.15 acre tract and the Northeast corner of a 10.241 acre tract (reference Official Record 683, Page 2152);

Thence with the North line of said 10.241 acre tract and the Village of Ashville Corporation line N89°36'40"W 1372.91 feet (passing a 3/4" pipe found at 198.86 feet) to a 1/2" pipe found in the East line of the CSXT Railroad;

Thence with said East line N07°39'41"W 324.55 feet to an iron pin set;

Thence leaving said East line and going with six (6) new lines through said 32.15 acre tract the following calls;

Thence S89°36'40"E 1278.33 to an iron pin set;

Thence with a curve to the left 513.57 feet having a radius of 2715.00 feet and a chord of which bears N24°01'16"W 512.80 feet distant to an iron pin set;

Thence N28°00'09"W 188.43 feet to an iron pin set;

Thence S89°12'13"W 94.89 feet to an iron pin set;

Thence N00°47'47"W 155.12 feet to an iron pin set;

Thence N32°15'06"W 52.61 feet (passing an iron pin set at 23.42 feet) to a pk nail set in the centerline of State Route 752;

Thence with said center line N89°12'13"E 58.61 feet to a pk nail set in the West line of the Norfolk and Western Railroad;

Thence with said West line the following four (4) lines as follows;

S32°15'06"E 245.16 feet (passing an iron pin set at 29.19 feet) to an iron pin set;

Thence with a curve to the right 149.64 feet having a radius of 2775.00 feet and a chord of which bears S30°42'25"E 149.62 feet distant to an iron pin set;

Thence S60°33'36"W 10.00 feet to an iron pin set;

Thence with a curve to the right 873.39 feet having a radius of 2765.00 feet and a chord of which bears S20°23'27"E 869.76 feet distant to the **POINT OF BEGINNING**;


Containing 11.268 acres, more or less.

Subject to all existing valid rights-of-way and easements of record.

All iron pins shown as set are 5/8" diameter by 30" long rebar with yellow plastic cap stamped "M.E. CLARK ASSOC."

The bearing reference for this survey is the North line of a 10.241 acre tract as described in Official Record 683, Page 2152 being N89°36'40"W.

I hereby certify that the foregoing legal description and the attached plat are a true representation of the conditions as they existed on the date of the survey and that the accuracy of same is consistent with accepted surveying standards.

  
Michael E. Clark  
Professional Surveyor # 6808

3-4-14  
Date  
File No. S13-1178updated





**PETITION FOR ANNEXATION OF MUNICIPAL-OWNED LAND (SECTION 709.16(B))  
TO THE VILLAGE OF ASHVILLE  
OF 11.268 ACRES, MORE OR LESS,  
IN THE TOWNSHIP OF HARRISON, PICKAWAY COUNTY**

TO THE BOARD OF COUNTY COMMISSIONERS  
OF PICKAWAY COUNTY, OHIO

The undersigned, petitioner in the premises, and being a municipality, seeks to annex the territory hereinafter described, consisting of 11.268 acres, plus or minus, with a total perimeter boundary of 5317.2 lineal feet more or less, in the Township of Harrison, which area is contiguous along 2,405.94 lineal feet or 45% being adjacent to the Village of Ashville, does hereby pray that said territory be annexed to the Village of Ashville according to the statutes of the State of Ohio.

The territory to be annexed is owned solely by the Village of Ashville which, pursuant to Ohio Revised Code Section 709.16 (B), has consented to the granting of this annexation, by signing this Petition for Annexation.

A full and accurate description and a plat of said territory so prayed to be annexed are attached hereto and made a part hereof.

In support of said Petition, your petitioner states that there are within the territory so prayed to be annexed one (1) owner of real estate, which owner is the Village of Ashville. Pursuant to Ordinances 2015-06 and 2015-08 and Resolution 05-2015 of the Council of the Village of Ashville, the territory described in the petition was authorized to be annexed to the Village of Ashville.

Patrick M. Pickett, whose address is Two Miranova Place, Suite 700, Columbus, OH 43215, is hereby appointed Agent for the undersigned petitioner. Said agent is hereby authorized to make any amendment and/or deletion, which in his absolute and complete discretion is necessary or proper under the circumstances then existing, and in particular to make such amendment in order to correct any discrepancy or mistake noted by the Pickaway County Engineer in his examination of the petition and plat. Said amendment shall be made by the presentation of an amended plat and description to the Board of County Commissioners on, before, or after the date set for action on this petition.



Charles K. Wise, Mayor, Village of Ashville  
200 Station Street East, Ashville, OH 43103



# ORDINANCE 2015-07 OF THE VILLAGE OF ASHVILLE



AN ORDINANCE AUTHORIZING ALL ACTIONS NECESSARY TO EFFECT A GOVERNMENTAL NATURAL GAS AGGREGATION PROGRAM WITH OPT-OUT PROVISIONS PURSUANT TO SECTION 4929.26, OHIO REVISED CODE (ORC), DIRECTING THE PICKAWAY COUNTY BOARD OF ELECTIONS TO SUBMIT A BALLOT QUESTION TO THE ELECTORS FOR THE VILLAGE OF ASHVILLE, AND DECLARING AN EMERGENCY.

WHEREAS, the Ohio Legislature has enacted natural gas deregulation legislation ("Am. Sub. S.B. No. 3") which authorizes the legislative authorities of municipal corporations, townships and counties to aggregate the retail natural gas loads located in the respective jurisdictions and to enter into service agreements to facilitate for those loads the purpose and sale of natural gas;

WHEREAS, such legislative authorities may exercise such authority jointly with any other legislative authorities;

WHEREAS, governmental aggregation provides an opportunity for residential and small business customers collectively to participate in the potential benefits of natural gas deregulation through lower natural gas rates which they would not otherwise be able to have individually;

WHEREAS, Council for the Village of Ashville seeks to establish a governmental aggregation program with opt-out provisions pursuant to R.C. 4929.26 (the "Aggregation Program"), for the residents, businesses and other natural gas consumers in the Village and in conjunction jointly with any other municipal corporation, township, county or other political subdivision of the State of Ohio, as permitted by law.

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

SECTION 1. Council for the Village of Ashville hereby finds and determines it is in the best interest of its residents, businesses, and other natural gas consumers located within the corporate limits of the Village to establish the Aggregation Program. Provided this Ordinance is adopted by Council and the Aggregation Program is approved by the electors of the Village of Ashville pursuant to Section 2 of this Ordinance, the Village of Ashville is hereby authorized to aggregate in accordance with R.C. 4929.26, the retail natural gas loads located within the Village, and, for that purpose, to enter into service agreements to facilitate for those loads the sale and purchase of natural gas. The Village may exercise such authority jointly with any other municipal corporation, township or county or other political subdivision of the State of Ohio to the full extent permitted by law. The aggregation will occur automatically for each person owning, occupying, controlling, or using a natural gas load center proposed to be aggregated and will provide for the opt-out rights described in Section 3 of this Ordinance.

SECTION 2. The Board of Elections of Pickaway County is hereby directed to submit the following question to the electors of the Village of Ashville at the primary election on November 3, 2015.

Shall the Village of Ashville have the authority to aggregate the retail natural gas loads located in the Village, and for that purpose, enter into service agreements to facilitate for those loads the sale and purchase of natural gas, such aggregation to occur automatically except where any person elects to opt out?

YES – FOR THE MEASURE

No – AGAINST THE MEASURE

CERTIFICATE OF RECORDING OFFICER

I, the undersigned, hereby certify, that the foregoing is a true and correct copy of the ordinance adopted by the Village of Ashville Council held on 6<sup>th</sup> day of July 2015, and that I am duly authorized to execute this certificate.

Prepared: 05/18/2015  
Revised Date:  
Review Date:

(Original signature of April D. Grube)

Clerk-Fiscal Officer  
(TITLE)



SECTION 3. The Village Clerk is instructed immediately to file a certified copy of this Ordinance and the proposed form of the ballot question with the County Board of Elections not less than ninety (90) days prior to November 3, 2015. The Aggregation Program shall not take effect unless approved by a majority of the electors voting upon this Ordinance and the Aggregation Program provided for herein at the election held pursuant to this Section 2 and R.C. 4929.26.

SECTION 4. The Village Administrator and Fiscal Officer are hereby authorized and directed to enter into an agreement to help facilitate the Aggregation Program, pool the Village's residential and small business natural gas loads, and secure multiple competitive supplier bids. The Village Administrator is hereby authorized and directed to execute all documents necessary, and to take all action necessary, to effect the Aggregation Program.

SECTION 5. Upon the approval of a majority of the electors voting at the election provided for in Section 2 of this Ordinance, Council for the Village of Ashville, individually or jointly with any other political subdivision, shall develop a plan of operation and governance for the Aggregation Program. Before adopting such plan, the Village Council, and/or its representative shall hold at least two public hearings on the plan. Before the first hearing, notice of the hearings shall be published once a week for two consecutive weeks in a newspaper of general circulation in the Village. The notice shall summarize the plan and state the date, time, and location of each hearing. No plan adopted by Council shall aggregate the natural gas load of any natural gas load center within the Village unless it in advance clearly discloses to the person owning, occupying, controlling, or using the load center that the person will be enrolled automatically in the Aggregation Program and will remain so enrolled unless the person affirmatively elects by a stated procedure not to be so enrolled. The disclosure shall state prominently the rates, charges, and other terms and conditions of enrollment. The stated procedure shall allow any person enrolled in the Aggregation Program the opportunity to opt out of the program every two years without paying a penalty as set forth in rule 4901:28-04 of the Ohio Administrative Code.


SECTION 6. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were taken in an open meeting of this Council and that all deliberations of Council and of any committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

SECTION 7: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that the Village needs to forward a copy of this Ordinance to the Pickaway County Board of Elections no later than ninety days before the November 3, 2015 election. Wherefore, provided this Ordinance receives the required affirmative votes of Council, this Ordinance shall take effect and be in force immediately upon passage by Council and approval by the Mayor.

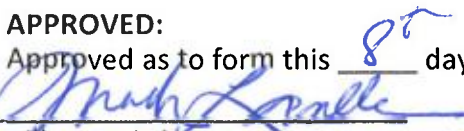
Offered by: Nelson R. Embrey

Seconded by: Randy S. Loveless

PASSED THIS 6<sup>th</sup> DAY OF JULY, 2015

ATTEST:  DATE: 7/10/15  
April D. Grube, Clerk-Fiscal Officer

APPROVED:  DATE: 13 July 15  
Charles K. Wise, Mayor

APPROVED:  
Approved as to form this 8<sup>th</sup> day of July, 2015:  
  
Village Solicitor





# ORDINANCE 2015-08 OF THE VILLAGE OF ASHVILLE



AN ORDINANCE TO AMEND ORDINANCE 2015-06 TO PETITION THE COUNTY COMMISSIONERS OF PICKAWAY COUNTY, OHIO, FOR ANNEXATION AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Ashville has to amend ordinances to the village; and  
WHEREAS, the stated easement of 1.273 acres was counted twice; and  
WHEREAS, it is necessary to correct that information; and

WHEREAS, the municipal annexation procedure must be initiated by petition to the Pickaway County Board of Commissioners pursuant to Ohio Revised Code Sections 709.14 through 709.16.

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

SECTION 1: That the Ordinance 2015-06 Title is Hereby amended to recodify acreage:

AN ORDINANCE TO PETITION THE COUNTY COMMISSIONERS OF PICKAWAY COUNTY, OHIO, FOR ANNEXATION OF APPROXIMATELY ~~12.532~~ 11.268+/- ACRES OF LAND, LOCATED SOUTH OF STATE ROUTE 752 BETWEEN CSX RAILROAD AND NORFOLK AND WESTERN RAILROAD FROM HARRISON TOWNSHIP TO THE VILLAGE OF ASHVILLE, PICKAWAY COUNTY, OHIO AND DECLARING AN EMERGENCY.

SECTION 2: That in all other respects, Ordinance 2015-06 shall remain in full force and effect as originally drafted.

SECTION 3: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that the Village needs to file the annexation petition as soon as possible in order to begin the process of annexing the Subject Property. Wherefore, provided this Ordinance receives the required affirmative votes of Council, this Ordinance shall take effect and be in force immediately upon passage by Council and approval by the Mayor.

Offered by:

Seconded by:

PASSED THIS 6<sup>th</sup> DAY OF JULY, 2015

ATTEST:

April D. Grube, Clerk-Fiscal Officer

DATE: 7/6/15

APPROVED  
  
Charles K. Wise, Mayor

DATE: 13 July 15

Prepared: 04/20/2015  
Revised Date:  
Review Date:

CERTIFICATE OF RECORDING OFFICER  
I, the undersigned, hereby certify, that the foregoing is a true and correct copy of the ordinance adopted by the Village of Ashville Council held on 6<sup>th</sup> day of June 2015, and that I am duly authorized to execute this certificate.

(Original signature of April D. Grube)

Clerk-Fiscal Officer  
(TITLE)





# ORDINANCE 2015-09 OF THE VILLAGE OF ASHVILLE



AN ORDINANCE TO ACCEPT THE VILLAGE OF ASHVILLE APPLICATION FOR ANNEXATION BY THE UTILITY DEPARTMENT, ET AL FOR ANNEXATION OF CERTAIN TERRITORY CONTAINING 11.268 +/- ACRES IN HARRISON TOWNSHIP, COUNTY OF PICKAWAY, STATE OF OHIO, TO THE VILLAGE OF ASHVILLE.

WHEREAS, a petition for annexation of certain property in Harrison Township was duly filed by the Village of Ashville, et al on August 4, 2015 with Commissioners of Pickaway County and approved by the County Commissioners on August 11, 2015 pursuant to Ohio Revised Code Sections 709.14 through 709.16, Exhibit A.

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

**SECTION ONE:** The territory described in the Petition by owner of Real Estate in Territory Proposed for Annexation to the Village of Ashville. To: The Board of Commissioners of Pickaway County, Exhibit B.

**SECTION TWO:** That the Village Clerk is hereby authorized and directed to make three copies of this Ordinance, to each of which shall be attached a copy of the petition, the plat or map accompanying the petition for annexation as a Community Facility (CF), a copy of the petition, the plat map of map accompanying the petition for annexation, a copy of the transcript of the proceedings of the Board of County Commissioners relating to thereto, and a certificate to the correctness thereof. The Clerk shall then forthwith delivery one copy to the County Auditor, one copy the County Recorder and one copy to the Secretary of State, and shall file notice of this annexation with the Board of Elections after it becomes effective, and the Clerk shall do all other things required by law.

**SECTION THREE:** That for the reasons stated in the preamble hereto which are made a part hereof, this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Offered by: Nelson R. Embrey

Seconded by: Randy S. Loveless

PASSED THIS 5<sup>th</sup> DAY OF OCTOBER, 2015

ATTEST:

  
April D. Grube, Village Clerk

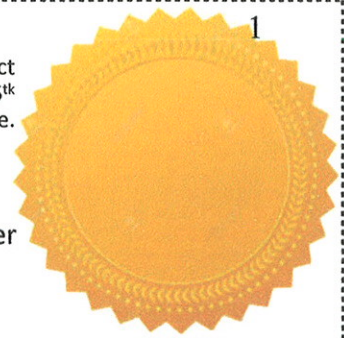
DATE: 10/5/15

  
Charles K. Wise, Mayor

DATE: 05 OCT 15

### CERTIFICATE OF RECORDING OFFICER

I, the undersigned, hereby certify, that the foregoing is a true and correct copy of the ordinance adopted by the Village of Ashville Council held on 5<sup>th</sup> day of October 2015, and that I am duly authorized to execute this certificate.



Prepared: 08/28/2015  
Revised Date:  
Review Date:

\_\_\_\_\_  
(Original signature of April D. Grube) Clerk-Fiscal Officer  
(TITLE)



# ORDINANCE 2015-10 OF THE VILLAGE OF ASHVILLE



## AN ORDINANCE TO AMEND CODIFIED ORDINANCE PART ONE ADMINISTRATIVE CODE TITLE NINE TAXATION CHAPTER 181 INCOME TAX, EFFECTIVE JANUARY 1, 2016 AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Ashville has to amend ordinances to the village; and  
WHEREAS, the State of Ohio has changed how income tax is collected on a local level; and  
WHEREAS, it is necessary to comply with the Ohio Revised Code; and  
NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF ASHVILLE, OHIO THAT:

### SECTION 1 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

- (A) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, Village of Ashville hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.
- (B)(1) The annual tax is levied at a rate of 1% (one percent). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in Village of Ashville. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 3 of this Chapter and other sections as they may apply.
- (C) The tax on income and the withholding tax established by this Chapter/Ordinance 192 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 DECLARING AN EMERGENCY.

Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that the Village needs to comply with the laws of Ohio. Wherefore, provided this Ordinance receives the required affirmative votes of Council, this Ordinance shall take effect and be in force immediately upon passage by Council and approval by the Mayor.

Offered by:

Seconded by:

PASSED THIS \_\_\_— DAY OF \_\_\_, 2015

### ATTEST:

\_\_\_\_\_  
April D. Grube, Clerk-Fiscal Officer

APPROVED: \_\_\_\_\_ DATE: \_\_\_\_\_  
Charles K. Wise, Mayor



# VILLAGE OF ASHVILLE INCOME TAX ORDINANCE

Effective January 1, 2016

## Chapter No. 192 Income Tax

<a href="#"><u>192.01</u></a> Authority to Levy Tax; Purpose of Tax	<a href="#"><u>192.15</u></a> Administration of Claims
<a href="#"><u>192.02</u></a> Definitions	<a href="#"><u>192.16</u></a> Tax Information Confidential
<a href="#"><u>192.03</u></a> Imposition of Tax	<a href="#"><u>192.17</u></a> Fraud
<a href="#"><u>192.04</u></a> Collection at Source	<a href="#"><u>192.18</u></a> Interest and Penalties
<a href="#"><u>192.05</u></a> Annual Return; Filing	<a href="#"><u>192.19</u></a> Authority of Tax Administrator; Verification of Information
<a href="#"><u>192.06</u></a> Credit for Tax Paid To Other Municipalities	<a href="#"><u>192.20</u></a> Request for Opinion of the Tax Administrator
<a href="#"><u>192.07</u></a> Estimated Taxes	<a href="#"><u>192.21</u></a> Board of Tax Review
<a href="#"><u>192.08</u></a> Rounding of Amounts	<a href="#"><u>192.22</u></a> Authority to Create Rules and Regulations
<a href="#"><u>192.09</u></a> Requests for Refunds	<a href="#"><u>192.23</u></a> Rental and Leased Property
<a href="#"><u>192.10</u></a> Second Municipality Imposing Tax After Time Period Allowed for Refund	<a href="#"><u>192.24</u></a> Savings Clause
<a href="#"><u>192.11</u></a> Amended Returns	<a href="#"><u>192.25</u></a> Collection of Tax After Termination of Ordinance
<a href="#"><u>192.12</u></a> Limitations	<a href="#"><u>192.26</u></a> Adoption of RITA Rules and Regulations
<a href="#"><u>192.13</u></a> Audits	<a href="#"><u>192.99</u></a> Violations; Penalties
<a href="#"><u>192.14</u></a> Service of Assessment	

### 192.01 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, the Village of Ashville hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

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

(2) Intentionally left blank.

(C) The tax on income and the withholding tax established by this Chapter No. 192 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). This Chapter is effective for tax years beginning on and after January 1, 2016. Municipal taxable years beginning on or before December 31, 2015, are subject to the income tax ordinance and amendments thereto, and rules and regulations and amendments thereto, as they existed before January 1, 2016.

## 192.02 DEFINITIONS.

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

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

(C) As used in this chapter:

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

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

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

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

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

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

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

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

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

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

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

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

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct 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 by a municipal 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 the municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

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

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

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

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

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

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

(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 \$1,000.00 for the taxable year. Such compensation in excess of \$1,000.00 for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

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

(g) Alimony and child support received.

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

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

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

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

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

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

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

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

(p)(i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 4 to the extent the qualifying wages are not subject to withholding for the Village of Ashville 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 the Village of Ashville on not more than 20 days in a taxable year.

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

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

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C) (12) (q) (ii) (b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 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 the municipal corporation as provided in division(C)(12)(n) or (C)(16)(e) of this section.

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

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

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

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

(e) Intentionally left blank.

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

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

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

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

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

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

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

(b) For an individual who is a nonresident of the Village of Ashville, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to the municipal corporation under Section 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 the Village of Ashville,

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

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

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

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

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

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

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

return for the Village of Ashville. The Village of Ashville will treat the publicly traded partnership as a C corporation if the election is so made.

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

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

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

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

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

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

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

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

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

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

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

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

(a) Deduct the following amounts:

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

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

(iii) Intentionally left blank.

(iv) Intentionally left blank.

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

(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) (i) 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 the municipal corporation 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 the Village of Ashville in accordance with this chapter.

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

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

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

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

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

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

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

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

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

(ii) For purposes of division (C) (48) (b) (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 the Village of Ashville 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.

### **192.03 IMPOSITION OF TAX.**

The income tax levied by the Village of Ashville at a rate of one percent [1 %] is levied on the municipal taxable income of every person residing in and/or earning and/or receiving income in the Village of Ashville.

#### **Individuals.**

(A) For residents of the Village of Ashville, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (Section 2 (C)(16)).

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

(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 the Village of Ashville with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

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

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

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

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

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

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

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

### **Domicile.**

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Businesses.**

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

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

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

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

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Village of Ashville 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 the Village of Ashville to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

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

(i) Separate accounting;

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

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

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

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

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

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

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

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

(i) The employer;

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

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

(b) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted,

provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

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

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

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

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

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

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

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

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

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

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

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

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

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

(8) Left intentionally blank.

(9) Intentionally left blank.

#### **192.04 COLLECTION AT SOURCE.**

##### **Withholding provisions.**

(A) Each employer, agent of an employer, or other payer located or doing business in the Village of Ashville shall withhold an income tax from the qualifying wages earned and/or received by each employee in the Village of Ashville. 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 192.01 (B)(1) of this chapter, of 1%. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

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

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the Village of Ashville in the preceding calendar year exceeded \$2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Village of Ashville 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 the Village of Asheville. 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 the Tax Administrator and the Village of Asheville as the return required of a non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

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

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

(b) The failure of an employer, agent of an employer, or other payer to remit to the Village of Asheville 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 the Village of Asheville income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

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

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

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

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

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

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

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

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

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

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

**Occasional Entrant - Withholding.**

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

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

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

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

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

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

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

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

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

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

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

(i) The employee's principal place of work is located in the Village of Ashville

(ii) The employee performed services at one or more presumed worksite locations in the Village of Ashville for the purposes of this division. "Presumed worksite location" means a construction site or other temporary worksite in the Village of Ashville 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 is such that it will require more than 20 days of the services to complete the services;

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

(iii) The employee is a resident of the Village of Ashville 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 the Village of Ashville only if the employee spent more time performing services for or on behalf of the employer in the Village of Ashville than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

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

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

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

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

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

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

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

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

(5) If an employer's fixed location is in the Village of Ashville 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 the Village of Ashville regardless of the number of days which the employee worked outside the corporate boundaries of the Village of Ashville

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.

#### **192.05 ANNUAL RETURN; FILING**

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

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 5 of this Chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due the Village of Ashville.

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

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

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

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

(E) The Village of Ashville shall permit spouses to file a joint return.

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

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

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

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

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

(G)(1)(a) Except as otherwise provided in this chapter, each individual income 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 the *Village of Ashville*. No remittance is required if the net amount due is ten dollars (\$10.00) or less.

(b) Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms together with remittance made payable to the *Village of Ashville*. No remittance is required if the net amount due is ten dollars (\$10.00) or less.

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



(a) A copy of the federal extension request shall be included with the filing of the Village of Ashville'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 submit a written request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's Village of Ashville income tax return. If the request is received by the Tax Administrator on or before the date the Village of Ashville income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

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

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

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

(H)(1) For taxable years beginning after 2015, the Village of Ashville shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars (\$10.00) or less.

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

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

(J) Taxes withheld for the Village of Ashville 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 the Village of Ashville unless the amounts withheld were not remitted to the Village of Ashville and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

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

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

**Filing via Ohio Business Gateway**

(M)(1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file the Village of Ashville'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 Village of Ashville for both an extension of time for filing of the return and an extension of time for payment of taxes required by the Village of Ashville during the period of the member's or civilian's duty service, and for 180 days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

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

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

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

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

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

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

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

**Consolidated municipal income tax return.**

(R) As used in this section:

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

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

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

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

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

(S)(1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a

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

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

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

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

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

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

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

(3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated Village of Ashville 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 a municipal corporation. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(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 a municipal corporation. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(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 the Village of Ashville.

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

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

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

(Y) Corporations and their affiliates that made an election or entered into an agreement with the Village of Ashville before January 1, 2016, to file a consolidated or combined tax return with the Village of Ashville 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.

#### **192.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.**

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

(D) Intentionally left blank.

### **192.07 ESTIMATED TAXES.**

(A) As used in this section:

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

(2) "Tax liability" means the total taxes due to the Village of Ashville 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 \$200.00.

For the purposes of this section:

(a) Taxes withheld for the Village of Ashville from qualifying wages shall be considered as paid to the Village of Ashville 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 (15<sup>th</sup>) day of the fourth month after the taxpayer becomes subject to tax for the first time.

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

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

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



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

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

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

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

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

(3) On or before the fifteenth (15<sup>th</sup>) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 718.05.

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

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

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

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

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

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

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

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

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

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

#### **192.08 ROUNDING OF AMOUNTS.**

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

#### **192.09 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 the municipal corporation.

(1) Overpayments of ten dollars (\$10.00) or more.

(2) Amounts paid erroneously if the refund requested is ten dollars (\$10.00) or more.

(C)(1) Except as otherwise provided in this chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

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

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

#### **192.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.**

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

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

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

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

#### **192.11 AMENDED RETURNS.**

(A)(1) If a taxpayer's tax liability shown on the annual tax return for the Village of Ashville changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with the Village of Ashville. 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 (\$10.00) 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 (\$10.00), no refund need be paid by the Village of Ashville. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 9.

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

(D) Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's Village of Ashville's tax liability, that taxpayer shall make and file an amended Village of Ashville return showing income subject to the Village of Ashville income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional Village of Ashville income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than ten dollars (\$10.00).

## **192.12 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 Board of Tax Review, the sixtieth day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

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

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

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

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

(E) No civil action to recover the Village of Ashville 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.

### **192.13 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

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

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



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

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

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

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

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other Village of Ashville 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.

## **192.15 ADMINISTRATION OF CLAIMS.**

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

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

(1) Compromise a claim;

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

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

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

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

#### **192.16 TAX INFORMATION CONFIDENTIAL.**

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

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

#### **192.17 FRAUD.**

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by the Village of Ashville 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 the Village of Ashville or the Tax Administrator.

#### **192.18 INTEREST AND PENALTIES.**

(A) As used in this section:

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

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

(3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by the Village of Ashville 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 the Village of Ashville by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.

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

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

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

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

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

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

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the Village of Ashville on or after January 1, 2016.

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

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

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

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

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

(3) With respect to returns other than estimated income tax returns, the Village of Ashville may impose a penalty of \$25.00 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 \$150.00 for each failure.

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

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

(F) By the 31<sup>st</sup> day of October of each year, the Village of Ashville shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

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

## **192.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.**

### **Authority.**

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

(1)(a) Exercise all powers whatsoever of an 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 the Village of Ashville's income tax ordinance.

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

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

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

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

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

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

(b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or

order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final.

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

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

**Verification of accuracy of returns and determination of liability.**

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

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

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

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

**Identification information.**

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

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

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

#### **192.20 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.

#### **192.21 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 Village of Ashville, but such appointees may not be employees, elected officials, or contractors with Village of Ashville 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 Village of Ashville. This member may be an employee of Village of Ashville, 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 for the Village of Ashville 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 Village of Ashville 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.

#### **192.22 AUTHORITY TO CREATE RULES AND REGULATIONS.**

Nothing in this chapter prohibits the legislative authority of the Village of Ashville, 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 the Village of Ashville in accordance with this chapter. Such rules shall not conflict with or be inconsistent with any provision of this chapter. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

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

#### **192.23 RENTAL AND LEASED PROPERTY.**

(A) Commencing March 15, 2009, and each year thereafter, and on September 15, and each year thereafter, each owner, or his designated agent, of three or more units of real property located within the Village and which are rented or available for rent as of these dates, shall submit to the Village Tax Administrator, or his designated representative, a list on a form, or forms, furnished by or obtainable upon request from such Administrator, or generic forms, of those tenants presently occupying these rental units and those units of real property which are subject to the rental agreement whether oral or written for residential, commercial or industrial purposes.

(B) Commencing January 2016, and each year thereafter, all owners of rental property who rent to tenants apartments, rooms and other rental accommodations shall file by the end of the month following the end of each calendar quarter with the Village Tax Administrator a report showing the names, addresses, telephone numbers, and move in date of new tenant(s) occupying rental property of any kind within the Village

(C) Commencing January 2016, and each year thereafter, all owners of rental property who rent to tenants apartments, rooms and other rental accommodations shall file with the Village Tax Administrator a report by the end of the month following the end of each calendar quarter showing the names, addresses, telephone numbers, and the date the rental property was vacated and identifying each such vacating tenant with a forwarding address.

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

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

(1) Fails, refuses or neglects to timely file a written report required by subsection (A) (B) (C) hereof; or

(2) Makes an incomplete or intentionally false written report required by subsection (A) (B) (C) 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.

**192.24 SAVINGS CLAUSE.**

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

#### **192.25 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.

#### **192.26 ADOPTION OF RITA RULES AND REGULATIONS.**

The Village of Ashville hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the Village of Ashville's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the Village of Ashville's Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the Village of Ashville and RITA ceases, Section 26 will supersede all other provisions within Ordinance **NO. 15-XX** regarding promulgation of rules and regulations by the Tax Administrator.

#### **192.99 VIOLATIONS; PENALTIES.**

(A) Whoever violates Section 17, division (A) of Section 16, or Section 4 by failing to remit Village of Ashville 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 \$1,000.00 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of the Village of Ashville, 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 \$5,000.00 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee, or official, of Village of Ashville, the individual is subject to discharge from employment or dismissal from office.

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

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

- (1) Fail, neglect or refuse to make any return or declaration required by this ordinance.
- (2) File any incomplete or false return.

(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter.

(4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer.

(5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator.

(6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer.

(7) Fail to comply with the provisions of this ordinance or any order or subpoena of the Tax Administrator authorized hereby.

(8) Give to employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof.

(9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

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



# ORDINANCE 2015-11

## OF THE VILLAGE OF ASHVILLE



AN ORDINANCE TO MAKE TEMPORARY APPROPRIATIONS FOR THE NEXT YEAR'S EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF ASHVILLE, STATE OF OHIO, BASED UPON THE CERTIFICATE OF ESTIMATED RESOURCES ISSUED BY THE PICKAWAY COUNTY BUDGET COMMISSION FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2016, AND DECLARING AN EMERGENCY.

Now, Therefore, be it Resolved by the Council of the Village of Ashville, State of Ohio the following:

**Section One:** That the 2016 Appropriations Ordinance is hereby designed to reflect the Certificate of Estimated Resources. Such amendments amounts and spending targets are listed in Exhibit 1, which shall become part of this ordinance.

**Section Two:** That the "Non-binding Narrative for the 2016 Budget" remark is defined as an indication of management's intended allocation of amounts approved by Council and that it does not indicate the legal level of control established by Council."

**Section Three:** That the Village Council hereby authorizes that funds may be expended for coffee, meals, refreshments and /or other amenities for municipal officers, employees or other persons with the approval of the Mayor or VA and certified by Fiscal Officer for payment.

**Section Four:** The Village Fiscal Officer is hereby authorized to make payments from any of the foregoing appropriations and to make supplemental appropriations between "Object" codes within the same "Fund" and "Program" area as provided by the Ohio Revised Code (ORC) with the exception of "Object" codes 590 and 690 from which only the Mayor and/or Village Administrator are authorized to approve expenditures or supplemental appropriations. That the Village Council hereby authorizes that the fiscal officer can expend funds for employees' salaries and benefits as reflected in the appropriation budget indicates in Exhibit I.

**Section Five:** And the Village Fiscal Officer is hereby authorized to draw warrants on the Village Treasury for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the Council or officers authorized by law to approve the same, or an ordinance or resolution of council to make the expenditure; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance. Provided further that the appropriations for contingencies can only be expended upon vote of two-thirds of Council for items of expense constituting a legal obligation against the village, and for purposes other than those covered by other specific appropriations herein made.

**Section Five:** That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the Municipality and its inhabitants for the reason that there exists an imperative necessity for the earliest publication and distribution of current Replacement Pages to the officials and residents of the Municipality, so as to facilitate administration, daily operation and avoid practical and legal entanglements, and shall go into full force and effect immediately upon its passage by Council.

Offered by:  
Seconded by:

PASSED THIS 21<sup>st</sup> DAY OF DECEMBER, 2015

ATTEST:

April D. Grube, Clerk-Fiscal Officer

APPROVED:

Charles K. Wise, Mayor

DATE: 12/21/15

DATE: 21 DEC 15



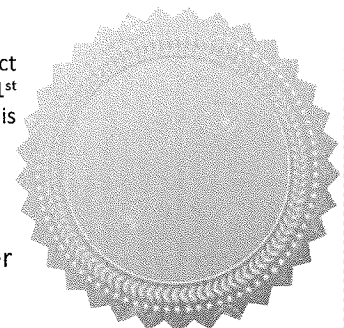
Prepared: 11/06/2015  
Revised Date:  
Review Date:

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### CERTIFICATE OF RECORDING OFFICER

I, the undersigned, hereby certify, that the foregoing is a true and correct copy of the ordinance adopted by the Village of Ashville Council held on 21<sup>st</sup> day of December 2015, and that I am duly authorized to execute this certificate.

\_\_\_\_\_  
(Original signature of April D. Grube) Clerk-Fiscal Officer  
(TITLE)



2016 Temporary Expense Appropriation Budget

Description	Fund / Program	Temporary Appropriation		Non-binding Narrative for 2016 Budget
	/ Object #	Object&Program	Fund	FOR MEMORANDUM USE ONLY (Guidelines)
Account Name	Account Code	Total	Total	%s are times the Salary 190 Fund Account
Other - Personal Services	1000-110-190-0000	\$434,871		1.5% Wage Adjustment, 1.5% Anniversary Adjustment, 26 Pay-Periods
Ohio Public Employees Retirement System	1000-110-211-0000	\$8,070		17.63%
Medicare	1000-110-213-0000	\$6,306		1.45%
Ohio Police and Fire Pension Fund	1000-110-215-0000	\$84,800		19.50%
Medical/Hospitalization/Vision	1000-110-221-0000	\$160,718		Healthcare Premium & Deductible
Dental Insurance	1000-110-223-0000	\$5,893		Healthcare Premium
Workers' Compensation	1000-110-225-0000	\$3,479		0.80%
Travel and Transportation	1000-110-252-0000	\$100		
Uniforms and Clothing	1000-110-270-0000	\$7,499		
Other - Employee Fringe Benefits	1000-110-290-0000	\$0		
Training Services	1000-110-348-0000	\$275		
Other - Other Contractual Services	1000-110-399-0000	\$25,696		
Other-Other Contractual Services (Court Fines Arrest Authority Fund)	1000-110-399-1000	\$0		New Stripes for 6547 \$700
Operating Supplies and Materials	1000-110-420-0000	\$35,311		2 X \$6,500 Computers in car printer, AR-15, Radar Unit \$1,000 , Shut gun \$700, 3 stop sticks \$1,600 and one Taser for backup \$900
Repairs and Maintenance of Motor Vehicles	1000-110-433-0000	\$10,371		Vehicle Maintenance
Fuel, Oil, & etc.	1000-110-439-0000	\$32,256		Fuel & Oil
Other - Capital Outlay	1000-110-590-0000	\$28,123		Cruisers over several years \$40,000 and Hearter for Garage
Other - Other	1000-110-690-0000	\$5,000		Expenditure at the Discretion of Mayor or VA
<b>Police Total</b>		<b>\$848,768</b>		
Electricity	1000-130-311-0000	\$44,715		
Other - Other	1000-130-690-0000	\$1,000		Expenditure at the Discretion of Mayor or VA
<b>Street Lighting Total</b>		<b>\$45,715</b>		
Payment to Another Political Subdivision	1000-210-640-0000	\$12,560		Health Department
Other - Other	1000-210-690-0000	\$500		Expenditure at the Discretion of Mayor or VA
<b>County Health Total</b>		<b>\$13,060</b>		
Other - Other Contractual Services	1000-290-399-0000	\$1,500		Indigent Burials
Other - Other	1000-290-690-0000	\$100		Expenditure at the Discretion of Mayor or VA
<b>Other Public Health Total</b>		<b>\$1,600</b>		
Operating Supplies and Materials	1000-310-420-0000	\$3,041		
Other - Other	1000-310-690-0000	\$200		Expenditure at the Discretion of Mayor or VA
<b>Fun-in-the-Sun Total</b>		<b>\$3,241</b>		
Other - Personal Services	1000-320-190-0000	\$23,300		1.5% Wage Adjustment, 1.5% Anniversary Adjustment, 26 Pay-Periods
Ohio Public Employees Retirement System	1000-320-211-0000	\$3,262		14.00%
Social Security	1000-320-212-0000	\$338		1.45%
Medicare	1000-320-213-0000	\$280		
Medical/Hospitalization/Vision	1000-320-221-0000	\$6		Healthcare Premium & Deductible
Dental Insurance	1000-320-223-0000	\$73		Healthcare Premium
Workers' Compensation	1000-320-225-0000	\$186		0.80%
Uniforms and Clothing	1000-320-270-0000	\$0		
Utilities	1000-320-310-0000	\$7,170		
Other - Other Contractual Services	1000-320-399-0000	\$4,436		
Operating Supplies and Materials	1000-320-420-0000	\$6,139		
Other - Capital Outlay	1000-320-590-0000	\$7,533		
Other - Other	1000-320-690-0000	\$5,000		Expenditure at the Discretion of Mayor or VA (Park Camera)



## 2016 Temporary Expense Appropriation Budget

Description	Fund / Program / Object #	Temporary Appropriation		Non-binding Narrative for 2016 Budget FOR MEMORANDUM USE ONLY (Guidelines) %'s are times the Salary 190 Fund Account
		Object&Program Total	Fund Total	
Account Name	Account Code			
<b>Park Total</b>		<b>\$57,723</b>		
Utilities	1000-330-310-0000	\$3,599		
Other - Other Contractual Services	1000-330-399-0000	\$74		
Other - Other	1000-330-690-0000	\$50		Expenditure at the Discretion of Mayor or VA
<b>Culture Museum Total</b>		<b>\$3,723</b>		
Other - Personal Services	1000-410-190-0000	\$24,234		1.5% Wage Adjustment, 1.5% Anniversary Adjustment,,26 Pay-Periods
Ohio Public Employees Retirement System	1000-410-211-0000	\$3,393		14.00%
Medicare	1000-410-213-0000	\$351		1.45%
Medical/Hospitalization/Vision	1000-410-221-0000	\$4,632		Healthcare Premium & Deductible
Dental Insurance	1000-410-223-0000	\$181		Healthcare Premium
Workers' Compensation	1000-410-225-0000	\$194		0.80%
Professional and Technical Services	1000-410-340-0000	\$0		
Other - Other Contractual Services	1000-410-399-0000	\$2,864		
Other - Other Contractual Services CEDA	1000-410-399-1003	\$17,204		
Other - Other Contractual Services JEDD	1000-410-399-1004	\$500		
Operating Supplies and Materials	1000-410-420-0000	\$1,428		
Operating Supplies and Materials CEDA	1000-410-420-1003	\$500		
Operating Supplies and Materials JEDD	1000-410-420-1004	\$500		
Other - Other	1000-410-690-0000	\$1,000		Expenditure at the Discretion of Mayor or VA
<b>Total Planning and Zoning/Building Dept.</b>		<b>\$56,982</b>		
Other Community Service	1000-490-399-420	\$0		
		<b>\$0</b>		
Other - Personal Services	1000-561-190-0000	\$11,123		1.5% Wage Adjustment, 1.5% Anniversary Adjustment,,26 Pay-Periods
Ohio Public Employees Retirement System	1000-561-211-0000	\$1,557		14.00%
Medicare	1000-561-213-0000	\$161		1.45%
Medical/Hospitalization/Vision	1000-561-221-0000	\$1,974		Healthcare Premium & Deductible
Dental Insurance	1000-561-223-0000	\$89		Healthcare Premium
Workers' Compensation	1000-561-225-0000	\$89		0.80%
Garbage and Trash Removal	1000-561-398-0000	\$307,803		Consortium 2 Rate
Other - Other Contractual Services	1000-561-399-0000	\$3,349		
Other - Other Contractual Services Harrison Township	1000-561-399-1561	\$0		
Operating Supplies and Materials	1000-561-420-0000	\$3,362		
Operating Supplies and Materials Harrison Township	1000-561-420-1561	\$0		
Other - Other	1000-561-690-0000	\$1,000		Expenditure at the Discretion of Mayor or VA (Tonage Fee)
<b>Refuse Total</b>		<b>\$330,507</b>		
Other - Personal Services	1000-610-190-0000	\$64,994		1.5% Wage Adjustment, 1.5% Anniversary Adjustment, 26 Pay-Periods
Ohio Public Employees Retirement System	1000-610-211-0000	\$9,099		14.00%
Medicare	1000-610-213-0000	\$942		1.45%
Medical/Hospitalization/Vision	1000-610-221-0000	\$17,860		Healthcare Premium & Deductible
Dental Insurance	1000-610-223-0000	\$726		Healthcare Premium
Workers' Compensation	1000-610-225-0000	\$520		0.80%
Uniforms and Clothing	1000-610-270-0000	\$931		
Other Capital Outlay	1000-610-590-0000	\$0		
Other Misc.	1000-610-690-000	\$2,000		Expenditure at the Discretion of Mayor or VA
Traffic Signs and Signals	1000-650-420-0000	\$975		



2016 Temporary Expense Appropriation Budget

Description	Fund / Program	Temporary Appropriation		Non-binding Narrative for 2016 Budget
	/ Object #	Object&Program	Fund	FOR MEMORANDUM USE ONLY (Guidelines)
Account Name	Account Code	Total	Total	%s are times the Salary 190 Fund Account
Other - Other Contractual Services	1000-670-399-0000	\$263		Sidewalk
Other - Other	1000-670-690-0000	\$1,000		Extra Money for Sidewalks Expenditure at the Discretion of Mayor or VA
<b>Streets Department Total</b>		<b>\$99,309</b>		
Salary - Administrator	1000-710-131-0000	\$25,857		1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods
Salaries - Administrator's Staff	1000-710-132-0000	\$28,032		1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods
Salary - Mayor	1000-710-161-0000	\$13,908		No Wage Adjustment, 26 Pay-Periods
Ohio Public Employees Retirement System	1000-710-211-0000	\$9,492		14.00%
Social Security	1000-710-212-0000	\$0		1.45%
Medicare	1000-710-213-0000	\$983		1.45%
Medical/Hospitalization/Vision	1000-710-221-0000	\$14,889		Healthcare Premium & Deductible
Dental Insurance	1000-710-223-0000	\$518		Healthcare Premium
Workers' Compensation	1000-710-225-0000	\$542		0.80%
Travel and Transportation	1000-710-252-0000	\$0		
Other - Other Contractual Services	1000-710-399-0000	\$6,385		
Operating Supplies and Materials	1000-710-420-0000	\$3,746		
Repairs and Maintenance of Motor Vehicles	1000-710-433-0000	\$120		Vehicle Maintenance
Fuel, Oil, & etc.	1000-710-439-0000	\$0		Fuel & Oil
Other - Capital Outlay	1000-710-590-0000	\$0		
Other - Other	1000-710-690-0000	\$2,000		Expenditure at the Discretion of Mayor or VA
<b>Administrative/Mayor Total</b>		<b>\$106,471</b>		
Salaries - Council	1000-715-111-0000	\$5,496		No Wage Adjustment, 26 Pay-Periods
Ohio Public Employees Retirement System	1000-715-211-0000	\$769		14.00%
Social Security	1000-715-212-0000	\$80		1.45%
Medicare	1000-715-213-0000	\$80		1.45%
Medical/Hospitalization/Vision	1000-715-221-0000	\$40,134		Healthcare Premium & Deductible
Dental Insurance	1000-715-223-0000	\$2,903		Healthcare Premium
Travel and Transportation	1000-715-252-0000	\$0		
Other - Other Contractual Services	1000-715-399-0000	\$502		
Operating Supplies and Materials	1000-715-420-0000	\$5,298		
Repairs and Maintenance of Motor Vehicles	1000-715-433-0000	\$0		Vehicle Maintenance
Fuel, Oil, & etc.	1000-715-439-0000	\$0		Fuel & Oil
Other - Other	1000-715-690-0000	\$2,000		Expenditure at the Discretion of Mayor or VA
<b>Legislative Total</b>		<b>\$57,261</b>		
Other - Personal Services	1000-720-190-0000	\$7,297		1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods, % of Fiscal Officer
Ohio Public Employees Retirement System	1000-720-211-0000	\$1,022		14.00%
Medicare	1000-720-213-0000	\$106		1.45%
Medical/Hospitalization/Vision	1000-720-221-0000	\$2,370		Healthcare Premium & Deductible
Dental Insurance	1000-720-223-0000	\$116		Healthcare Premium
Workers' Compensation	1000-720-225-0000	\$58		2.15%
Travel and Transportation	1000-720-252-0000	\$0		
Other - Other Contractual Services	1000-720-399-0000	\$3,071		
Operating Supplies and Materials	1000-720-420-0000	\$151		
Other - Other	1000-720-690-0000	\$750		Expenditure at the Discretion of Mayor or VA
<b>Mayors Court Total</b>		<b>\$14,941</b>		

## 2016 Temporary Expense Appropriation Budget

Description	Fund / Program / Object #	Temporary Appropriation		Non-binding Narrative for 2016 Budget
		Object&Program Total	Fund Total	FOR MEMORANDUM USE ONLY (Guidelines) %s are times the Salary 190 Fund Account
<b>Account Name</b>	<b>Account Code</b>			
Salary - Clerk/Treasurer	1000-725-121-0000	\$21,960		1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods
Ohio Public Employees Retirement System	1000-725-211-0000	\$3,074		14.00%
Medicare	1000-725-213-0000	\$318		1.45%
Medical/Hospitalization/Vision	1000-725-221-0000	\$7,406		Healthcare Premium & Deductible
Dental Insurance	1000-725-223-0000	\$363		Healthcare Premium
Workers' Compensation	1000-725-225-0000	\$176		0.80%
Travel and Transportation	1000-725-252-0000	\$99		
Other - Other Contractual Services	1000-725-399-0000	\$6		
Operating Supplies and Materials	1000-725-420-0000	\$6		
Other - Other	1000-725-690-0000	\$809		Expenditure at the Discretion of Mayor or VA
<b>Clerk Treasurer</b>		<b>\$34,216</b>		
Salaries	1000-730-190-0000	\$10,000		Student Work and Jobs & Family Services Program
Ohio Public Employees Retirement System	1000-730-211-0000	\$1,400		14%
Social Security	1000-730-212-0000	\$0		
Medicare	1000-730-213-0000	\$145		1.45%
Workers' Compensation	1000-730-225-0000	\$80		0.80%
Utilities	1000-730-310-0000	\$2,178		
Telephone	1000-730-321-0000	\$1		
Other - Other Contractual Services	1000-730-399-0000	\$92		
Operating Supplies and Materials	1000-730-420-0000	\$1,076		
Other - Capital Outlay	1000-730-590-0000	\$41		
Other - Other	1000-730-690-0000	\$5,000		Expenditure at the Discretion of Mayor or VA
<b>Lands and Buildings Total</b>		<b>\$20,013</b>		
Election Expenses	1000-735-345-0000	\$0		
Other - Other	1000-735-690-0000	\$0		Expenditure at the Discretion of Mayor or VA
<b>Boards and Commissions Total</b>		<b>\$0</b>		
Tax Collection Fees	1000-740-344-0000	\$90		
	1000-740-690-0000	\$0		Expenditure at the Discretion of Mayor or VA
<b>County Auditor Total</b>		<b>\$90</b>		
Auditing Services	1000-745-342-0000	\$7,948		
Other - Other	1000-745-690-0000	\$0		Expenditure at the Discretion of Mayor or VA
<b>State Auditor Fee Total</b>		<b>\$7,948</b>		
Other - Personal Services	1000-755-190-0000	\$27,219		1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods
Ohio Public Employees Retirement System	1000-755-211-0000	\$3,811		14.00%
Medicare	1000-755-213-0000	\$395		1.45%
Medical/Hospitalization/Vision	1000-725-221-0000	\$17,804		
Dental Insurance	1000-725-223-0000	\$726		
Workers' Compensation	1000-755-225-0000	\$218		0.80%
Travel and Transportation	1000-755-252-0000	\$40		
Other - Other Contractual Services	1000-755-399-0000	\$36,363		Will need to add \$20,000 in 2016 Permanent Appropriation
Operating Supplies and Materials	1000-755-420-0000	\$3,615		
Other - Capital Outlay	1000-755-590-0000	\$0		
Other - Other	1000-755-690-0000	\$500		Expenditure at the Discretion of Mayor or VA
<b>Tax Administration Total</b>		<b>\$90,690</b>		

2016 Temporary Expense Appropriation Budget

Description	Fund / Program	Temporary Appropriation		Non-binding Narrative for 2016 Budget
	/ Object #	Object & Program	Fund	FOR MEMORANDUM USE ONLY (Guidelines)
Account Name	Account Code	Total	Total	%s are times the Salary 190 Fund Account
Other - Capital Outlay	1000-765-590-0000	\$0		
<b>Distribution Income Tax Total</b>				
Principal	1000-850-710-0000	\$26,500		
Interest	1000-850-720-0000	\$795		
<b>Debt Service Total</b>		<b>\$27,295</b>		
Transfers - Out	1000-910-910-0000	\$15,372		
<b>Debt Service Total</b>		<b>\$15,372</b>		
Contingencies	1000-930-930-0000	\$65,282		\$0.00
Contingencies - Construction Reserve	1000-930-930-5000	\$0		\$55,671.00
Contingencies - Capital Reserve	1000-930-930-5001	\$0		\$25,107.00
<b>Contingencies Total</b>		<b>\$65,282</b>		
Other - Other Financing Uses	1000-990-990-0000	\$0		
<b>Other Total</b>	Revenue Generated	\$0		Certificate from Pickaway County
<b>General Fund Total</b>	\$2,257,512.60		<b>\$1,900,208.69</b>	<b>\$1,900,309.61</b>
Other - Personal Services	2011-620-190-0000	\$56,152		1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods
Ohio Public Employees Retirement System	2011-620-211-0000	\$7,861		14.00%
Medicare	2011-620-213-0000	\$814		1.45%
Medical/Hospitalization/Vision	2011-620-221-0000	\$27,706		Healthcare Premium & Deductible
Dental Insurance	2011-620-223-0000	\$1,089		Healthcare Premium
Workers' Compensation	2011-620-225-0000	\$449		0.80%
Uniforms and Clothing	2011-620-270-0000	\$453		
Other - Other Contractual Services	2011-620-399-0000	\$19,211		
Operating Supplies and Materials	2011-620-420-0000	\$10,073		
Repairs and Maintenance of Motor Vehicles	2011-620-433-0000	\$15,953		Vehicle Maintenance
Fuel, Oil, & etc.	2011-620-439-0000	\$3,650		Fuel & Oil
Other - Capital Outlay	2011-620-590-0000	\$16,384		
Other - Other Contractual Services for Street Cleaning, Snow & Ice Removal	2011-630-399-0000	\$4,739		
Operating Supplies and Materials for Street Cleaning, Snow & Ice Removal	2011-630-420-0000	\$0		
Operating Supplies and Materials	2011-640-420-0000	\$17		
Operating Supplies and Materials Traffic Signs & Signals	2011-650-420-0000	\$22,724		
Other - Other	2011-650-690-0000	\$0		Expenditure at the Discretion of Mayor or VA
<b>Street Maintenance and Repair Total</b>	Calculated Revenue Generated	<b>\$201,040.67</b>	<b>\$187,276</b>	<b>\$187,276.37</b> Certificate from Pickaway County <b>\$203,768.38</b>
Operating Supplies & Materials Street Maintenance & Repair	2021-620-420-0000	\$0		
Other - Capital Outlay Street Maintenance & Repair	2021-620-590-0000	\$0		
Electricity Traffic Signals, Signs	2021-650-311-0000	\$0		
Operating Supplies and Materials	2021-650-420-0000	\$0		
Other - Capital Outlay	2021-650-590-0000	\$9,799		
<b>State Highway Total</b>	Calculated Revenue Generated	<b>\$22,146.11</b>	<b>\$9,799</b>	<b>\$9,799.15</b> Certificate from Pickaway County <b>\$9,799.15</b>
Other - Other Contractual Services	2041-310-399-0000	\$450		
Other - Other Outlay	2041-310-690-0000	\$3,732		Expenditure at the Discretion of Mayor or VA
<b>Parks Total</b>	Calculated Revenue Generated	<b>\$4,182.73</b>	<b>\$4,183</b>	<b>\$4,182.73</b> Certificate from Pickaway County <b>\$4,182.73</b>
Other - Other Contractual Services	2042-320-399-0000	\$0		
Buildings and Other Structures	2042-320-530-0000	\$0		
<b>Parks Special Total</b>	Calculated Revenue Generated	<b>\$0.00</b>	<b>\$0</b>	<b>\$0.00</b> Certificate from Pickaway County <b>\$0.00</b>
Other - Other Contractual Services	2081-110-399-0000	\$0		0

104,000

2016 Temporary Expense Appropriation Budget

Description	Fund / Program	Temporary Appropriation		Non-binding Narrative for 2016 Budget	
	/ Object #	Object&Program	Fund	FOR MEMORANDUM USE ONLY (Guidelines)	
Account Name	Account Code	Total	Total	%’s are times the Salary 190 Fund Account	
Operating Supplies & Materials Street Maintenance & Repair	2081-620-420-0000		\$0		
<b>Special Police Fund</b>	Calculated Revenue Generated \$70.00		\$0	\$0.00	Certificate from Pickaway County \$0.00
Streets, Highways, Curbs and Sidewalks	2101-610-396-0000		\$52,999		
Operating Supplies and Materials	2101-610-420-0000		\$7,367		
Other - Capital Outlay	2101-610-590-0000		\$22,756		
<b>Motor Vehicle Total</b>	Calculated Revenue Generated \$101,539.37		\$83,122	\$83,121.50	Certificate from Pickaway County \$83,547.28
Other - Other Contractual Services	2271-110-348-0000		\$0		
<b>Special Police Education Fund</b>	Calculated Revenue Generated \$2,643.33		\$0	\$0.00	Certificate from Pickaway County \$0.00
Other - Other Contractual Services	2901-610-399-0000		\$500		
<b>Street Building Fund Total</b>	Calculated Revenue Generated \$23,123.42		\$500	\$500.00	Certificate from Pickaway County \$500.75
Operating Supplies and Materials	2902-640-420-0000		\$500		
<b>Surface Water Fund Total</b>	Calculated Revenue Generated \$763.47		\$500	\$500.00	Certificate from Pickaway County \$540.80
Other - Capital Outlay	2903-790-590-0000		\$924		
<b>General Building Fund Total</b>	Calculated Revenue Generated \$39,236.14		\$924	\$924.00	Certificate from Pickaway County \$924.14
Other - Other Contractual Services	2904-720-399-0000		\$1,212		
Operating Supplies and Materials	2904-720-420-0000		\$136		
Other - Capital Outlay	2904-720-590-0000		\$300		
<b>Mayors Court Total</b>	Calculated Revenue Generated \$1,750.71		\$1,648	\$1,648.28	Certificate from Pickaway County \$1,685.04
Transfers - Out	2905-910-910-0000		\$0		
<b>FEMA</b>	Calculated Revenue Generated \$0.00		\$0	\$0.00	Certificate from Pickaway County \$0.00
Grant Contractual	4201-800-399-0000		\$1,489,959		Some Money Already Debited
<b>Past Grant</b>	Calculated Revenue Generated (\$744,958.28)		\$1,489,959	\$1,489,958.59	Certificate from Pickaway County \$1,489,958.59
Grant Contractual	4202-800-399-0000		\$0		
<b>Past Grant</b>	Calculated Revenue Generated \$0		\$0	\$0.00	Certificate from Pickaway County \$0.00
Grant Contractual	4203-800-399-0000		\$1,453,822		Some Money Already Debited
<b>OPWC Railroad Crossing Relocation</b>	Calculated Revenue Generated (\$440,056.60)		\$1,453,822	\$1,453,821.75	Certificate from Pickaway County \$1,453,821.75
Other - Personal Services	5101-531-190-1000		\$20,991		1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods
Ohio Public Employees Retirement System	5101-531-211-0000		\$2,939		14.00%
Medicare	5101-531-213-0000		\$304		1.45%
Medical/Hospitalization/Vision	5101-531-221-0000		\$32,576		Healthcare Premium & Deductible
Dental Insurance	5101-531-223-0000		\$300		Healthcare Premium
Workers' Compensation	5101-531-225-0000		\$168		0.80%
Travel and Transportation	5101-531-252-0000		\$0		
Other - Other Contractual Services	5101-531-399-0000		\$1,278		
Operating Supplies and Materials	5101-531-420-0000		\$802		
Vehicle Maintenance New Account	5101-531-433-0000		\$29		Vehicle Maintenance New Account
Fuel & Oil	5101-531-439-0000		\$29		Fuel & Oil
Other - Other	5101-531-690-0000		\$1,000		Expenditure at the Discretion of Mayor or VA
Other - Personal Services	5101-532-190-0000		\$10,796		1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods
Ohio Public Employees Retirement System	5101-532-211-0000		\$1,511		14.00%
Medicare	5101-532-213-0000		\$157		1.45%
Medical/Hospitalization/Vision	5101-532-221-0000		\$1,973		Healthcare Premium & Deductible
Dental Insurance	5101-532-223-0000		\$240		Healthcare Premium
Workers' Compensation	5101-532-225-0000		\$86		0.80%
Travel and Transportation	5101-532-252-0000		\$50		



2016 Temporary Expense Appropriation Budget

Description	Fund / Program / Object #	Temporary Appropriation		Non-binding Narrative for 2016 Budget FOR MEMORANDUM USE ONLY (Guidelines) %’s are times the Salary 190 Fund Account		
		Object&Program Total	Fund Total			
Account Name	Account Code					
Other - Other Contractual Services	5101-532-399-0000	\$2,240				
Operating Supplies and Materials	5101-532-420-0000	\$2,822				
Other - Capital Outlay	5101-532-590-0000	\$0				
Other - Other	5101-532-690-0000	\$500		Expenditure at the Discretion of Mayor or VA		
Other - Personal Services	5101-533-190-0000	\$48,732		1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods		
Ohio Public Employees Retirement System	5101-533-211-0000	\$6,822		14.00%		
Medicare	5101-533-213-0000	\$707		1.45%		
Medical/Hospitalization/Vision	5101-533-221-0000	\$32,285		Healthcare Premium & Deductible		
Dental Insurance	5101-533-223-0000	\$726		Healthcare Premium		
Workers' Compensation	5101-533-225-0000	\$390		0.80%		
Travel and Transportation	5101-533-252-0000	\$100				
Uniforms and Clothing	5101-533-270-0000	\$2,015				
Utilities	5101-533-310-0000	\$42,333				
Telephone	5101-533-321-0000	\$4,051				
Training Services	5101-533-348-0000	\$500				
Other - Other Contractual Services	5101-533-399-0000	\$15,804				
Other - Other Contractual Services Water Tower Payment	5101-533-399-0001	\$23,671		Amount for Tower Maintenance		
Operating Supplies and Materials	5101-533-420-0000	\$105,512				
Repairs and Maintenance of Motor Vehicles	5101-533-433-0000	\$1,897		Vehicle Maintenance		
Fuel, Oil, & etc.	5101-533-439-0000	\$767		Fuel & Oil		
Other - Capital Outlay	5101-533-590-0000	\$22,000		Emergency Fund Based Upon OhioEPA Recommendation		
Other - Other	5101-533-690-0000	\$75,000		Expenditure at the Discretion of Mayor or VA		
Other Debt Service Principal	5101-850-710-0000	\$13,950		\$78,146.08		
Other - Debt Service Interest	5101-850-720-0000	\$1,706				
Other - Debt Service	5101-850-790-0000	\$10,800				
<b>Water Total</b>	Calculated Revenue Generated	\$527,781.33	\$490,557	\$490,557.40	Certificate from Pickaway County	\$764,420.88
Other - Personal Services	5201-541-190-0000	\$52,039			1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods	
Ohio Public Employees Retirement System	5201-541-211-0000	\$7,286			14.00%	
Medicare	5201-541-213-0000	\$755			1.45%	
Medical/Hospitalization/Vision	5201-541-221-0000	\$32,587			Healthcare Premium & Deductible	
Dental Insurance	5201-541-223-0000	\$96			Healthcare Premium & Deductible	
Workers' Compensation	5201-541-225-0000	\$416			0.80%	
Travel and Transportation	5201-541-252-0000	\$50				
Utilities	5201-541-310-0000	\$0				
Telephone	5201-541-321-0000	\$0				
Training Services	5201-541-348-0000	\$0				
Other - Other Contractual Services	5201-541-399-0000	\$838				
Operating Supplies and Materials	5201-541-420-0000	\$1,048				
Repairs and Maintenance of Motor Vehicles	5201-541-433-0000	\$208			Vehicle Maintenance	
Fuel, Oil, & etc.	5201-541-439-0000	\$300			Fuel & Oil	
Other - Other	5201-541-690-0000	\$2,035			Expenditure at the Discretion of Mayor or VA	
Other - Personal Services	5201-542-190-0000	\$10,796			1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods	
Ohio Public Employees Retirement System	5201-542-211-0000	\$1,511			14.00%	
Medicare	5201-542-213-0000	\$157			1.45%	
Medical/Hospitalization/Vision	5201-542-221-0000	\$1,973			Healthcare Premium & Deductible	

2016 Temporary Expense Appropriation Budget

Description	Fund / Program	Temporary Appropriation		Non-binding Narrative for 2016 Budget
	/ Object #	Object&Program	Fund	FOR MEMORANDUM USE ONLY (Guidelines)
Account Name	Account Code	Total	Total	%s are times the Salary 190 Fund Account
Dental Insurance	5201-542-223-0000	\$240		Healthcare Premium & Deductible
Workers' Compensation	5201-542-225-0000	\$86		0.80%
Travel and Transportation	5201-542-252-0000	\$0		
Other - Other Contractual Services	5201-542-399-0000	\$2,254		
Operating Supplies and Materials	5201-542-420-0000	\$4,313		
Other - Capital Outlay	5201-542-590-0000	\$0		
Other - Other	5201-542-690-0000	\$1,000		Expenditure at the Discretion of Mayor or VA
Other - Personal Services	5201-543-190-0000	\$81,043		1.5% Wage Adjustment, 1.5% Anniversary Adjustment 26 Pay-Periods
Ohio Public Employees Retirement System	5201-543-211-0000	\$11,346		14.00%
Medicare	5201-543-213-0000	\$1,175		1.45%
Medical/Hospitalization/Vision	5201-543-221-0000	\$28,622		Healthcare Premium & Deductible
Dental Insurance	5201-543-223-0000	\$1,089		Healthcare Premium
Workers' Compensation	5201-543-225-0000	\$648		0.80%
Travel and Transportation	5201-543-252-0000	\$50		
Uniforms and Clothing	5201-543-270-0000	\$2,162		
Utilities	5201-543-310-0000	\$42,107		
Telephone	5201-543-321-0000	\$5,531		
Training Services	5201-543-348-0000	\$500		
Other - Other Contractual Services	5201-543-399-0000	\$88,003		
Operating Supplies and Materials	5201-543-420-0000	\$34,260		
Repairs and Maintenance of Motor Vehicles	5201-543-433-0000	\$1,752		Vehicle Maintenance
Fuel, Oil, & etc.	5201-543-439-0000	\$1,711		Fuel & Oil
Other - Capital Outlay	5201-543-590-0000	\$61,041		Emergency Fund Based Upon OhioEPA Recommendation
Other - Other	5201-543-690-0000	\$40,000		Expenditure at the Discretion of Mayor or VA
Other Contractual I & I	5201-549-399-5004	\$74,000		
Other Contractual I & I	5201-549-439-5005	\$2,000		
Other - Debt Service Principal	5201-850-710-0000	\$123,782		
Other - Debt Service Interest	5201-850-720-0000	\$12,347		
Transfers - Out	5201-910-910-0000	\$0		
<b>Sewer Total Revenue Adjusted for I &amp; I \$668,637</b>	Calculated Revenue Generated	\$749,658.25	<b>\$733,159</b>	<b>\$733,158.60</b> Certificate from Pickaway County \$734,092.08
Other - Capital Outlay	5701-800-590-0000	\$9,914		
Transfers - Out	5701-910-910-0000	\$0		
Advances - Out	5701-920-920-0000	\$0		
<b>Water Improvement Total</b>	Calculated Revenue Generated	\$439,015.72	<b>\$9,914</b>	<b>\$9,913.90</b> Certificate from Pickaway County \$9,913.90
Sewer Plant Expansion	5702-543-560-5003	\$1,245,000		OWDA
Other - Capital Outlay	5702-800-590-0000	\$167,467		984,693
Advances - Out	5702-820-920-0000	\$0		
<b>Sewer Improvement Total</b>	Calculated Revenue Generated	\$0.00	<b>\$1,412,467</b>	<b>\$1,412,467.00</b> Certificate from Pickaway County \$1,412,789.13
Utility Distribution Systems	5703-800-399-0000	\$0		
<b>Improvement Fund Total OPWC</b>	Calculated Revenue Generated	\$1,412,789.13	<b>\$0</b>	<b>\$0.00</b> Certificate from Pickaway County \$0.00
Other - Personal Services	5704-640-190-0000	\$0		
Ohio Public Employees Retirement System	5704-640-211-0000	\$0		
Medicare	5704-640-213-0000	\$0		
Medical/Hospitalization/Vision	5704-640-221-0000	\$4,923		
Dental Insurance	5704-640-223-0000	\$181		

2016 Temporary Expense Appropriation Budget

Description	Fund / Program	Temporary Appropriation		Non-binding Narrative for 2016 Budget	
	/ Object #	Object&Program	Fund	FOR MEMORANDUM USE ONLY (Guidelines)	
Account Name	Account Code	Total	Total	%s are times the Salary 190 Fund Account	
Workers' Compensation	5704-640-225-0000	\$0			
Other - Other Contractual Services	5704-640-399-0000	\$64,830			
Operating Supplies and Materials	5704-640-420-0000	\$3,575			
Other - Other	5704-640-590-0000	\$67,834			
Other - Other	5704-640-690-0000	\$0			
Other - Personnel	5704-800-190-0000 D	\$0			
Other Contractual Services	5704-800-399-0000	\$0			
Operating Supplies and Materials	5704-800-420-0000	\$0			
Other - Capital Outlay	5704-800-590-0000	\$0			
Other - Other	5704-800-690-0000	\$0			
Principal	5704-850-710-0000	\$7,504			
Principal (Other Misc)	5704-850-710-1000	\$0			
Interest	5704-850-720-0000	\$600			
Interest (Other Misc)	5704-850-720-1000	\$0			
Other - Debt Service	5704-850-790-0000	\$0			
<b>Stormwater Department</b>	Calculated Revenue Generated	\$265,894.46	<b>\$149,446</b>	<b>\$149,446.01</b>	Certificate from Pickaway County \$149,897.40
Principal	5721-850-710-0000	\$88			
Interest	5721-850-720-0000	\$0			
<b>TOTAL UTIL. DEBT SERV. RES. (5721)</b>	Calculated Revenue Generated	\$0.34	<b>\$88</b>	<b>\$87.84</b>	Certificate from Pickaway County \$87.84
Other - Debt Service	5741-850-790-0000	\$0			
<b>FmHA Debt Reserve</b>	Calculated Revenue Generated	\$25,000.00	<b>\$0</b>	<b>\$0.00</b>	Certificate from Pickaway County \$0.00
Other - Debt Service	5742-850-790-0000	\$0			
<b>5742 FmHA Debt Surplus</b>	Calculated Revenue Generated	\$25,000.00	<b>\$0</b>	<b>\$0.00</b>	Certificate from Pickaway County \$0.00
Deposits Refunded	5781-599-610-0000	\$1,073			
Deposits Applied	5781-599-620-0000	\$4,063			
<b>Deposit Fund Total</b>	Calculated Revenue Generated	\$11,570.49	<b>\$5,136</b>	<b>\$5,136.49</b>	Certificate from Pickaway County \$5,136.49
Professional and Technical Services	9901-790-340-0000	\$12,613			
	Calculated Revenue Generated	\$0.00	<b>\$12,613</b>	<b>\$12,612.82</b>	Certificate from Pickaway County \$12,612.82
		\$4,625,703.33		\$7,945,321.12	\$8,237,988.75

The Yellow Cells will be the focus of the Permanent Appropriation Budget in 2016

The Village Council authorizes that funds maybe expended for coffee, meals, refreshments and /or other amenities for municipal officers, employees or other persons. The Village Fiscal Officer is authorized to draw warrants on the Village Treasury for payments from any of the appropriations upon receiving proper certificates and vouchers, approved by the Council or officers authorized by law, or an ordinance or resolution of council to make the expenditure; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance. All interest earned by the Village of Ashville unless indicated differently by the Ohio Revises Code (ORC) will be applied to the General Fund. Provided further that the appropriations for contingencies can only be expended upon vote of two-thirds of Council for items of expense constituting a legal obligation against the village, and for purposes other than those covered by other specific appropriations.





# ORDINANCE 2015-13 OF THE VILLAGE OF ASHVILLE



## CONSENT LEGISLATION FOR CONSTRUCTION OF A RAPID RECTANGULAR FLASHING BEACON (RRFB) AT TEAYS VALLEY.

Rev. 6/26/00

PID Number 102113 P1C-752-2.14

The following is an Ordinance enacted by the Village of Ashville, Pickaway County, Ohio, hereinafter referred to as the Local Public Agency (LPA), in the matter of the stated described project.

### SECTION I - Project Description

WHEREAS, the STATE has identified the need for the described project:

Construct Rapid Rectangular Flashing Beacon (RRFB) at the entrance to Teays Valley High School (PIC-752-2.14). Necessary sidewalk and crosswalk work will be included.

NOW THEREFORE, be it ordained by the Village of Ashville, Ohio. SECTION II - Consent Statement

Being in the public interest, the LPA gives consent to the Director of Transportation to complete the above described project.

### SECTION III - Cooperation Statement

The LPA shall cooperate with the Director of Transportation in the above described project as follows:

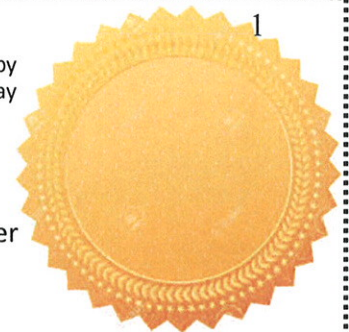
The Village hereby agrees to cooperate with the Director of Transportation of the State of Ohio in the planning, design and construction of the identified highway improvement project and grants consent to the Ohio Department of Transportation for its development and construction of the project in accordance with plans, specifications and estimates as approved by the Director;

ODOT agrees to assume and bear the costs of preliminary engineering, right-of-way, and construction by administering Federal and State funds for this project.

The Village agrees to assume and bear one hundred percent (100%) of the total cost of those features requested by the Village which are not necessary for the improvement as determined by the State and Federal Highway Administration.

#### CERTIFICATE OF RECORDING OFFICER

I, the undersigned, hereby certify, that the foregoing is a true and correct copy of the ordinance adopted by the Village of Ashville Council held on 25<sup>th</sup> day of January 2016, and that I am duly authorized to execute this certificate.



1

Prepared: 12/14/2015  
Revised Date:  
Review Date:

(Original signature of April D. Grube)

Clerk-Fiscal Officer  
(TITLE)

**SECTION IV - Utilities and Right-of-Way Statement**

The LPA agrees that all right-of-way required for the described project will be acquired and/or made available in accordance with current State and Federal regulations. Right-of-way costs include eligible utility costs. ODOT agrees to be responsible for all utility accommodation, relocation and reimbursement and agrees that all such accommodations, relocations, and reimbursements shall comply with the current provisions of 23 CFR 645 and the ODOT Utilities Manual.

**SECTION V - Maintenance**

Upon completion of the project, and unless otherwise agreed, the LPA shall: (1) provide adequate maintenance for the project in accordance with all applicable state and federal law, including, but not limited to, Title 23, U.S.C., Section 116; (2) provide ample financial resources, as necessary, for the maintenance of the project; (3) maintain the right-of-way, keeping it free of obstructions, and (4) hold said right-of-way inviolate for public highway purposes.

**SECTION VI - Authority to Sign**

The Mayor and/or Village Administrator of said Village is hereby empowered on behalf of the Village of Ashville to enter into contracts with the Director of Transportation necessary to complete the above described project.

**SECTION VII – Emergency Legislation**

This Ordinance is hereby declared to be an emergency measure to expedite the highway project(s) and to promote highway safety. Following appropriate legislative action, it shall take effect and be in force immediately upon its passage and approval, otherwise it shall take effect and be in force from and after the earliest period allowed by law.

Offered by: Nelson R. Embrey

Seconded by: R. David Rainey

PASSED THIS 25<sup>th</sup> DAY OF JANUARY, 2016

ATTEST:

  
April D. G. Fiscal Officer

DATE: 1/26/16

APP

  
Wise, Mayor

DATE: 26 JAN 16