

# *The Village of Northfield*

## REGULAR COUNCIL MEETING Agenda – November 30, 2016

### **Pledge of Allegiance**

### **Call to Order; Roll Call; Approval of Minutes**

### **Presentation of Petitions, Memorials and Remonstrances**

### **Reports of Municipal Officers:**

Jesse J. Nehez, Mayor  
Tricia Ingrassia, Finance Director  
Richard Wasosky, Engineer  
Brad Bryan, Law Director

### **Department Heads:**

Lt. Jamie Mackie, Officer in Charge  
Jason Buss, Fire Chief  
Jason Walters, Service/Building Superintendent

### **Reports of Municipal Boards and Commissions:**

Alan Hipps, Planning Commission  
Mayor Nehez, Recreation Board  
Beatrice Greenlee, Cemetery Board

### **Reports of Standing Committees:**

Nicholas Magistrelli, Finance  
James Daugherty, Roads/Public Works  
Renell Noack, Health and Welfare  
Gary Vojtush, Wages and Working Conditions  
Jennifer Domzalski, Fire and Safety  
Alan Hipps, Buildings and Grounds

### **Legislation:**

**2016-98** – An Emergency Resolution Authorizing the Purchase of Road Salt from Cargill Through the Community University Education Purchasing Association

**2016-99** – An Emergency Resolution Authorizing the Mayor to Enter into a Software Service Agreement with TAC Computer, Inc. for MDT Software Used by the Police Department

**2016-100** – An Emergency Ordinance Amending Sections 891.05 and 891.09 of the Business Regulation and Taxation code as Required by Ohio SB 172

**2016-101** – An Emergency Resolution Requesting the Summit County Fiscal Officer, in the Year 2017, to Advance to the Village Monies to Which the Village is Entitled from the Proceeds of Tax Levies for the Tax Year 2016

**2016-102** – An Emergency Resolution Authorizing Certain Amendments to the 2016 Appropriation Resolution and/or Transferring Items Already Appropriated in that Resolution

**Old Business; New Business; Announcements; Adjournment**

**VILLAGE OF NORTHFIELD RESOLUTION NO. 2016-98  
AN EMERGENCY RESOLUTION AUTHORIZING THE PURCHASE OF ROAD SALT  
FROM CARGILL THROUGH THE COMMUNITY UNIVERSITY EDUCATION  
PURCHSING ASSOCIATION**

WHEREAS, the Village is a member of the Community University Education Purchasing Association ("CUE"); and

WHEREAS, each year, CUE negotiates optimal prices for members of the Association for the purchase of road salt from a particular vendor for that season; and

WHEREAS, the price negotiated for the current season is \$51.47 per ton; and

WHEREAS, Council desires to authorize the purchase of the Village's allotment of road salt for the current season at the CUE negotiated rate.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Northfield, County of Summit, and State of Ohio:

SECTION 1. That Council hereby and herein authorizes the purchase of the Village's allotment of 300 tons of road salt (with an option to exceed that amount by 20%) for the current season from Cargill at the CUE negotiated price of \$51.47 per ton, for a total amount of \$18,529 (in the event that the 20% overage amount option is exercised).

SECTION 2. That all formal actions of this Council and any actions of its committees that resulted in those formal actions concerning and relating to the passage of this Resolution were taken in meetings open to the public in compliance with law.

SECTION 3. That this Resolution is hereby declared to be an emergency measure necessary for the public peace, health, and welfare of the residents of the Village of Northfield for the reason that it is necessary for the safety of those driving within and through the Village during this winter season, and this Resolution shall take immediate effect upon its signature by the Mayor, or upon the expiration of time within which it may be disapproved by the Mayor, or upon its passage after its disapproval by the Mayor, as the case may be, pursuant to Village of Northfield Charter Section 4.11.

IN WITNESS WHEREOF, we have hereunto set our hands this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Nicholas Magistrelli, President Pro-Tem of Council

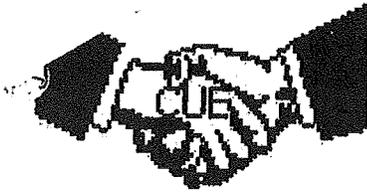
\_\_\_\_\_  
Jesse J. Nehez, Mayor

Approved as to Legal Form.

\_\_\_\_\_  
Bradric T. Bryan, Director of Law

I, Tricia Ingrassia, Clerk of Council of the Village of Northfield, Summit County, Ohio, do hereby certify that the foregoing Resolution was duly and regularly passed by Council at a meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Tricia Ingrassia, Clerk of Council



# Community University Education Purchasing Association

September 29, 2016

Cargill Incorporated  
24950 Country Club Blvd., Suite 450  
North Olmsted, OH 44070  
Cargill - Deicing Technology  
ATTN: Tony DiPietro

Dear Tony DiPietro:

The CUE Contract for Road Salt, Bagged Salt, Water Softener Salt and Liquid Calcium Chloride will expire on 09/08/16. As you may recall, the original specifications allowed for contract renewal, one year at a time. I discussed this renewal with the CUE General Membership and they would like to renew the contract if Cargill Incorporated agrees. Therefore, if you wish to renew the CUE Contract for Road Salt, Bagged Salt, Water Softener Salt and Liquid Calcium Chloride, as originally awarded, for the period of 09/09/16-09/09/17 just indicate so below by signing in the signature line and returning this letter to me at your earliest convenience. Also, CUE will need a new performance bond covering the renewal dates. Please forward the performance bond to me as well.

Further, Cargill Inc. has agreed to the following:

**Item A – Road Salt**  
Cargill Incorporated  
24950 Country Club Blvd.,  
Suite 450  
North Olmsted, OH 44070  
800-600-7258  
888-739-8705 FAX  
Allison Marincek  
Mary Kleiner

Item A1 Committed Volume Dumped ~~\$51.47~~  
Item A2 Committed Volume Piled \$54.97  
Item A3 Committed Volume Pick-Up \$n/a  
Item A4 Committed Volume Conveyed \$55.47  
Item A5 Non-Committed Volume Dumped \$51.47  
Item A6 Non-Committed Piled \$n/a  
Item A7 Non-Committed Pick-up \$n/a  
Item A8 Non-Committed Conveyed \$n/a  
22 tons, Piled 200 tons, Pick up 10 tons, Convey 800 tons

**Item F – Enhanced De-Icer**  
Cargill Incorporated  
24950 Country Club Blvd.,  
Suite 450  
North Olmsted, OH 44070  
800-600-7258  
888-739-8705 FAX  
Jeanne Fredericy  
Mary Kleiner

\$63.75/ton  
22 ton min. order

\*\*The fuel surcharge will be suspended during this contract year.  
Storage fees for committed but unordered volumes will be waived until 12/31/16. Thereafter \$10/ton/month will be charged for unordered quantities.

Please call me if you have any questions or if you need any information concerning this request.

**VILLAGE OF NORTHFIELD RESOLUTION NO. 2016-99  
AN EMERGENCY RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO A  
SOFTWARE SERVICE AGREEMENT WITH TAC COMPUTER INC. FOR MDT  
SOFTWARE USED BY THE POLICE DEPARTMENT**

WHEREAS, the Village Police Department relies on mobile data terminals and the software required to operate those MDTs in conducting its regular duties; and

WHEREAS, it is necessary to enter into a software service agreement to ensure that the terminals can remain operational for an optimal price; and

WHEREAS, Council desires to authorize the Mayor to enter into a Software Service Agreement with TAC Computer Inc. for MDT Software used by the Police Department.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Northfield, County of Summit, and State of Ohio:

SECTION 1. That Council hereby authorizes the Mayor to enter into the attached Software Service Agreement with TAC Computer Inc. of Oakwood Village, Ohio for MDT software maintenance services for the Police Department. The price for the support services is \$420 per month for each month of the 36 month contract, starting January 1, 2017, as set forth in the Software Service Agreement that is attached hereto.

SECTION 2. That all formal actions of this Council and any actions of its committees that resulted in those formal actions concerning and relating to the passage of this Resolution were taken in meetings open to the public in compliance with law.

SECTION 3. That this Resolution is hereby declared to be an emergency measure necessary for the public peace, health, and welfare of the residents of the Village of Northfield for the reason that it is necessary for the efficient operation of a municipal department and the protection of the public, and this Resolution shall take immediate effect upon its signature by the Mayor, or upon the expiration of time within which it may be disapproved by the Mayor, or upon its passage after its disapproval by the Mayor, as the case may be, pursuant to Village of Northfield Charter Section 4.11.

IN WITNESS WHEREOF, we have hereunto set our hands this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Nicholas Magistrelli, President Pro-Tem of Council

\_\_\_\_\_  
Jesse J. Nehez, Mayor

Approved as to Legal Form.

\_\_\_\_\_  
Brdric T. Bryan, Director of Law

I, Tricia Ingrassia, Clerk of Council of the Village of Northfield, Summit County, Ohio, do hereby certify that the foregoing Resolution was duly and regularly passed by Council at a meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Tricia Ingrassia, Clerk of Council

## SOFTWARE SERVICE AGREEMENT TERMS & CONDITIONS

### ARTICLE 1 - WORK DESCRIPTION

TAC Technicians shall provide the following support services.

A. Remedial correct any covered software error condition or malfunctions. Assist operators with routine questions concerning software usage.

B. Provide updates to current version of software as they are released.

### ARTICLE 2 - INCLUDED SERVICES

TAC will furnish software support via telephone and remote diagnostic software.

### ARTICLE 3 - SERVICE HOURS

The included principal period service covers work performed between the hours of 8:00 AM. and 5:00 PM., Monday through Friday, excluding all nationally observed holidays. All service provided outside the principal period will be billed at the current rate of \$100.00 per hour, including travel time. All calls for service originating outside the principal period will be subject to a two-hour minimum including travel time, regardless of the corrective actions taken by TAC Computer Inc.

### ARTICLE 4 - LIABILITY

TAC shall use its best effort to perform service within a reasonable time after request by the customer, (normally 4 working hours), but shall not be deemed to be in default for any interruptions to operations. TAC does not accept or assume any responsibility for the loss of data that may occur during any repair procedure. (It is always recommended that all data be backed up). TAC maximum liability for any direct or indirect damages, regardless of the nature of the claim of action or incidentals to the performance or nonperformance of the service is an amount equal to cost one month cost of this service agreement.

### ARTICLE 5 - TERM

This agreement shall be in full force and effect on the effective date on the front side of this agreement and shall remain in effect for the initial term of 36 months and thereafter will remain in effect until terminated by either party hereto with thirty (30) days written notice to the other party. This agreement replaces and supersedes all previous agreements.

### ARTICLE 6 - RATES

TAC shall notify the customer of any changes in rate with 30 days written notice. The rates are guaranteed not to change for the initial term of this agreement. Accounts that are passed 30 days will incur a \$10.00 fee.

### ARTICLE 7 - SOFTWARE COPYRIGHT

All TAC Computer Incorporated's application software is covered under U.S. Copyright laws. TAC application software or derivative there of, cannot be copied or distributed to any other parties for any reason.

**FLAT RATE SERVICE AGREEMENT**

This agreement is made the first (1) day of January, 2017 between TAC Computer Inc. having its principal place of business at 7603 First Place B-10, Oakwood Village, Ohio 44146 (hereinafter called "TAC") and the Northfield Village Police Department

Northfield Village-Police Department  
10455 Northfield Rd.  
Northfield Village, Ohio 44067

Effective-01/01/2017

QTY	Description	ITEMS COVERED	Total
7	TAC MDT Software		60.00 420.00
<b>Monthly Total</b>			<b>\$420.00</b>

Please check desired billing frequency:

Monthly  Quarterly  Semi-Annual  Annual

The parties agree that TAC will perform maintenance service on all of the above equipment and the customer will pay TAC for these services subject to the terms and conditions set forth on both the front and reverse sides of this form as well as attachments.

ACCEPTED:

TAC Computer Inc.

Customer:

By: Thomas W. Craven Date 09/23/2016 Name \_\_\_\_\_

Customer's P.O. # \_\_\_\_\_ By: \_\_\_\_\_

TAX Exempt. # \_\_\_\_\_ Title: \_\_\_\_\_

**VILLAGE OF NORTHFIELD ORDINANCE NO. 2016-100**

**AN EMERGENCY ORDINANCE AMENDING SECTIONS 891.05 AND 891.09 OF THE BUSINESS REGULATION AND TAXATION CODE AS REQUIRED BY OHIO S.B. 172**

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

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

WHEREAS, the General Assembly enacted S.B. 172 in June of 2016, and mandated that municipal income tax codes be amended such that any income or withholding tax is levied in accordance with the provisions and limitations specified in Ohio Revised Code Chapter 718; and

WHEREAS, upon a detailed review of S.B. 172 and the Village's Codified Ordinances, it is deemed necessary to amend sections 891.05 and 891.09 of the Village's Tax Code to include therein the amendments to R.C. Chapter 718 specified in S.B. 172.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Northfield, County of Summit and State of Ohio,

SECTION 1. That Sections 891.05 and 891.09 of the Codified Ordinances are hereby amended to read as set forth in the attachment hereto.

SECTION 2. That all formal actions of this Council concerning and relating to the deliberation and adoption this legislation that resulted in formal action were taken in an open meeting of this Council or any of its committees and/or were in compliance with all legal requirements.

SECTION 3. This Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public health, safety, and welfare and for the further reason that it is immediately necessary to provide for the usual daily operations of the municipality and allow for the continuous collection of municipal income tax in accordance with S.B. 172 without interruption. This Ordinance shall take immediate effect upon its signature by the Mayor, or upon the expiration of time within which it may be disapproved by the Mayor, or upon its passage after its disapproval by the Mayor, as the case may be, pursuant to Northfield Charter Section 4.11.

IN WITNESS WHEREOF, we have set our hands this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

ORDINANCE NO. 2016-100  
PAGE TWO

\_\_\_\_\_  
Nicholas Magistrelli, Pres. Pro-Tem of Council

\_\_\_\_\_  
Jesse J. Nehez, Mayor

Approved as to Legal Form.

\_\_\_\_\_  
Bradric T. Bryan, Director of Law

I, Tricia Ingrassia, Clerk of Council of the Village of Northfield, Summit County, Ohio, do hereby certify that the foregoing Ordinance was duly and regularly passes by Council at a meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Tricia Ingrassia, Clerk of Council

of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the Municipality for all or part of the taxable year.

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

- (1) The individual's domicile in other taxable years;
- (2) The location at which the individual is registered to vote;
- (3) The address on the individual's driver's license;
- (4) 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;
- (5) The location and value of abodes owned or leased by the individual;
- (6) Declarations, written or oral, made by the individual regarding the individual's residency;
- (7) The primary location at which the individual is employed.
- (8) 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 or state where the educational institution is located;
- (9) The number of contact periods the individual has with the Municipality. For the purposes of this division, an individual has one "contact period" with the Municipality if the individual is away overnight from the individual's abode located outside of the Municipality and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the Municipality. For purposes of this section, the State's contact period test or bright-line test and resulting determination have no bearing on municipal residency or domicile.

(C) All applicable factors are provided in Ohio Revised Code Section 718.012.

(Source: *ORC 718.012*)

#### **891.043 EXEMPTION FOR MEMBER OR EMPLOYEE OF GENERAL ASSEMBLY AND CERTAIN JUDGES**

(A) Only the municipal corporation of residence shall be permitted to levy a tax on the income of any member or employee of the Ohio General Assembly, including the Lieutenant Governor, whose income is received as a result of services rendered as such member or employee and is paid from appropriated funds of this state.

(B) Only the municipal corporation of residence and the city of Columbus shall levy a tax on the income of the Chief Justice or a Justice of the Supreme Court received as a result of services rendered as the Chief Justice or Justice. Only the municipal corporation of residence shall levy a tax on the income of a judge sitting by assignment of the Chief Justice or on the income of a district court of appeals judge sitting in multiple locations within the district, received as a result of services rendered as a judge.

(Source: *ORC 718.50*)

#### **891.05 COLLECTION AT SOURCE**

##### **891.051 COLLECTION AT SOURCE; WITHHOLDING FROM QUALIFYING WAGES**

(A) (1) Each employer, agent of an employer, or other payer located or doing business in the Municipality shall withhold from each employee an amount equal to the qualifying wages of the employee earned by the employee in the Municipality multiplied by the applicable rate of the Municipality's income tax, except for qualifying wages for which withholding is not required under section 891.052 of this Chapter or division (D) or (F) of this section. 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.
- (2) In addition to withholding the amounts required under division (A)(1) of this section, an employer, agent of an employer, or other payer may also deduct and withhold, on the request of an employee, taxes for the municipal corporation in which the employee is a resident.
- (B) (1) An employer, agent of an employer, or other payer shall remit to the Tax Administrator of the Municipality 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, along with any report required by the Tax Administrator to accompany such payment, according to the following schedule:
- (a) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the ~~fifteenth~~ last day of the month following the ~~end~~ last day of each calendar quarter.
- (b) 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 municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars. ~~Payments under division (B)(1)(b) of this section shall be made so that the payment is received by~~ to the Tax Administrator not later than fifteen days after the last day of each month.
- (C) 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 Municipality as the return required of an 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, unless the Municipality requires all resident individual taxpayers to file a tax return under section 891.091 of this Chapter,
- (D) An employer, agent of an employer, or other payer is not required to withhold municipal 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.
- (E) (1) 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.
- (2) The failure of an employer, agent of an employer, or other payer to remit to the Municipality 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.
- (F) Compensation deferred before June 26, 2003, is not subject to any municipal corporation income tax or municipal 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.
- (G) 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 Municipality until such time as the withheld amount is remitted to the Tax Administrator.

(H) On or before the last day of February of each year, an employer shall file a Withholding Reconciliation Return with the Tax Administrator listing the names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the Municipality during the preceding calendar year, the amount of tax withheld, if any, from each such employee's qualifying wage, the total amount of qualifying wages paid to such employee during the preceding calendar year, 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, 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, and other information as may be required by the Tax Administrator.

(I) 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.

(J) An employer is required to deduct and withhold municipal income tax on tips and gratuities received by the employer's employees and constituting qualifying wages 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.

(K) A 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.

(Source: ORC 718.03)

#### **891.052 COLLECTION AT SOURCE; OCCASIONAL ENTRANT**

(A) The following terms as used in this section:

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

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

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

(4) "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.

(5) "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.

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

(7) "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

**891.091 RETURN AND PAYMENT OF TAX**

- (A) (1) An annual return with respect to the income tax levied on Municipal Taxable Income by the Municipality shall be completed and filed by every taxpayer for any taxable year for which the taxpayer is subject to the tax, regardless of whether or not income tax is due.
- (2) The Tax Administrator shall accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer located in the Municipality under subsection 891.051(C) 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 to the Municipality.
- (3) All resident individual taxpayers shall file an annual municipal income tax return with the Municipality, regardless of income or liability.
- (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 Municipality in accordance with this chapter, 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. Such duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual shall provide, with the filing of the return, appropriate documentation to support that they are authorized to file a return or notice on behalf of the taxpayer. This notice shall include any legally binding authorizations, and contact information including name, address, and phone number of the duly authorized agent, guardian, conservator, fiduciary, or other person.
- (D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust. Such fiduciary shall provide, with the filing of the return, appropriate documentation to support that they are authorized to file a return or notice on behalf of the taxpayer. This notice shall include any legally binding authorizations, and contact information including name, address, and phone number of the fiduciary.
- (E) No municipal corporation shall deny spouses the ability to file a joint return.
- (F) (1) Each return required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.
- (2) A taxpayer who is an individual is required to include, with each annual return, amended return, or request for refund required under this section, copies of only 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 or refund request, any other documentation necessary to support the refund request or 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) A taxpayer that is not an individual is required 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.

(4) 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 or a portal provided by Municipality. The department of taxation shall publish a method of electronically submitting the documents required under this division through the Ohio business gateway on or before January 1, 2016. The department shall transmit all documents submitted electronically under this division to the appropriate Tax Administrator.

(5) After a taxpayer files a tax return, the Tax Administrator shall request, and the taxpayer shall provide, any information, statements, or documents required by the Municipality 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.

(6) Any other documentation, including schedules, other municipal income tax returns, or other supporting documentation necessary to verify credits, income, losses, or other pertinent factors on the return shall also be included to avoid delay in processing, or disallowance by the Tax Administrator of undocumented credits or losses.

(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 Ohio Revised Code. 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 Municipality or Tax Administrator.

(b) Except as otherwise provided in this chapter, each annual net profit income tax 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 or period. 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 Municipality or Tax Administrator.

(c) In the case of individual income tax return required to be filed by an individual, and net profit income tax return required to be filed by a taxpayer who is not an individual, no remittance is required if the amount shown to be due is ten dollars or less.

(2) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the Municipality in accordance with this chapter, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(3) With respect to taxpayers to whom Section 891.092 of this Chapter applies, to the extent that any provision in this division conflicts with any provision in Section 891.092 of this Chapter, the provision in Section 891.092 of this Chapter prevails.

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

(2) Any taxpayer not required to remit tax to the Municipality for a taxable year pursuant to division (H)(1) of this section shall file with the Municipality an annual net profit return under division (F)(3) and (4) of this section.

~~(I) This division shall not apply to payments required to be made under division (B)(1)(b) of Section 891.051 of this Chapter.~~

(1) If any report, claim, statement, or other document required to be filed, or any

payment required to be made; within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that to the Tax Administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of 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) If a payment under this chapter is required to be made by electronic funds transfer, the payment is shall be considered to be made on the date of the time stamp assigned by the first electronic system receiving the payment 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. For purposes of this section, "submitted the payment" means the date which the taxpayer has designated for the delivery of payment, which may or may not be the same date as the date the payment was initiated by the taxpayer.

(J) The amounts withheld for the Municipality by an employer, the agent of an employer, or other payer as described in section 891.051 of this Chapter shall be allowed to the recipient of the compensation as credits against payment of the tax imposed on the recipient unless the amounts withheld were not remitted to the Municipality 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 Municipality to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the Tax Administrator to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the Tax Administrator with information that is missing from the return, to contact the Tax Administrator for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the Tax Administrator and has shown to the preparer or other person. Authorization by the taxpayer of another person to communicate with the Tax Administrator about matters pertaining to the return does not preclude the Tax Administrator from contacting the taxpayer regarding such matters.

(L) The Tax Administrator of the Municipality shall accept for filing a generic form of any income tax return, report, or document required by the Municipality in accordance with this Chapter, provided that the generic form, once completed and filed, contains all of the information required by ordinances, resolutions, or rules adopted by the Municipality or 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 Municipality's Ordinance or resolution governing the filing of returns, reports, or documents.

(M) When income tax returns, reports, or other documents require the signature of a tax return preparer, the Tax Administrator shall accept a facsimile of such a signature in lieu of a manual signature.

(N) (1) As used in this division, "worksite location" has the same meaning as in section 891.052 of this chapter.

(2) A person may notify a tax administrator that the person does not expect to be a taxpayer with respect to the municipal corporation for a taxable year if both of the following conditions apply:

(a) The person was required to file a tax return with the municipal corporation for the immediately preceding taxable year because the person performed

services at a worksite location within the municipal corporation, and the person has filed all appropriate and required returns and remitted all applicable income tax and withholding payments as provided by this chapter. The tax administrator is not required to accept an affidavit from a taxpayer who has not complied with the provisions of this chapter.

(b) The person no longer provides services in the municipal corporation, and does not expect to be subject to the municipal corporation's income tax for the taxable year.

The person shall provide the notice in a signed affidavit that briefly explains the person's circumstances, including the location of the previous worksite location and the last date on which the person performed services or made any sales within the municipal corporation. The affidavit also shall include the following statement: "The affiant has no plans to perform any services within the municipal corporation, make any sales in the municipal corporation, or otherwise become subject to the tax levied by the municipal corporation during the taxable year. If the affiant does become subject to the tax levied by the municipal corporation for the taxable year, the affiant agrees to be considered a taxpayer and to properly register as a taxpayer with the municipal corporation, if such a registration is required by the municipal corporation's resolutions, ordinances, or rules." The person shall sign the affidavit under penalty of perjury.

(c) If a person submits an affidavit described in division (N)(2) of this section, the tax administrator shall not require the person to file any tax return for the taxable year unless the tax administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change, or the taxpayer has engaged in activity which results in work being performed, services provided, sales made, or other activity that results in municipal taxable income reportable to the Municipality in the taxable year. It shall be the responsibility of the taxpayer to comply with the provisions of this chapter relating to the reporting and filing of municipal taxable income on an annual municipal income tax return, even if an affidavit has been filed with the tax administrator for the taxable year. Nothing in division (N) of this section prohibits the tax administrator from performing an audit of the person.

(Source: ORC 718.05)

#### **891.092 RETURN AND PAYMENT OF TAX; INDIVIDUALS SERVING IN COMBAT ZONE**

(A) 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 the Municipality for both an extension of time for filing of the return and an extension of time for payment of taxes required by the Municipality in accordance with this chapter during the period of the member's or civilian's duty service and for one hundred eighty 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.

(B) (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 one hundred eighty-first day after the applicant's active duty or service terminates. Except as provided in division (B)(3) of this section, the Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate.

(2) If the Tax Administrator ascertains that an applicant is qualified for an extension

**VILLAGE OF NORTHFIELD RESOLUTION NO. 2016-101  
AN EMERGENCY RESOLUTION REQUESTING THE SUMMIT COUNTY FISCAL  
OFFICER, IN THE YEAR 2017, TO ADVANCE TO THE VILLAGE MONIES TO WHICH  
THE VILLAGE IS ENTITLED FROM THE PROCEEDS OF TAX LEVIES FOR THE  
TAX YEAR 2016**

WHEREAS, O.R.C. Section 321.34 provides that money in the County Treasury to the credit of the account of a local authority and lawfully applicable to the purpose of the current fiscal year, may be withdrawn by a municipality upon the proper request; and

WHEREAS, Council has found and determined that sound fiscal policy requires that such withdrawal be requested from the Summit County Fiscal Officer.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Northfield, County of Summit, and State of Ohio:

SECTION 1. That in 2017, the Summit County Fiscal Officer is hereby requested to draw warrants and pay the Village of Northfield all monies presently being held in the Summit County Treasury to the accounts of the Village lawfully applicable to the purpose of the 2017 fiscal year and derived from the proceeds of tax levies for the tax year 2016.

SECTION 2. That the Director of Finance is hereby authorized and directed to promptly forward a copy of this Resolution to the Summit County Fiscal Officer.

SECTION 3. That all formal actions of this Council concerning and relating to the deliberation and adoption of this Resolution were taken in an open meeting of this Council or any of its committees and were in compliance with all legal requirements.

SECTION 4. That this Resolution is hereby declared to be an emergency measure necessary for the public peace, health and welfare of the residents of the Village of Northfield for the reason that it is necessary for the provision of municipal services by the Village, and that this Resolution shall take immediate effect upon its signature by the Mayor, or upon the expiration of time within which it may be disapproved by the Mayor, or upon its passage after its disapproval by the Mayor, as the case may be, pursuant to Village of Northfield Charter Section 4.11.

IN WITNESS WHEREOF, we have hereunto set our hands this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Nicholas Magistrelli, Pres. Pro-Tem of Council

\_\_\_\_\_  
Jesse J. Nehez, Mayor

Approved as to Legal Form.

\_\_\_\_\_  
Bradric T. Bryan, Director of Law

I, Tricia Ingrassia, Clerk of Council of the Village of Northfield, Summit County, Ohio, do hereby certify that the foregoing Resolution was duly and regularly passed by Council at a meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Tricia Ingrassia, Clerk of Council

VILLAGE OF NORHTFIELD RESOLUTION NO. 2016-102

AN EMERGENCY RESOLUTION AUTHORIZING CERTAIN AMENDMENTS TO THE  
2016 APPROPRIATION RESOLUTION AND/OR TRASFERRING ITEMS ALREADY  
APPROPRIATED IN THAT RESOLUTION

WHEREAS, as the result of certain occurrences, information, and expenditures, amendments to the year 2016 Appropriation Resolution and/or transfers of items already appropriated in the Appropriation Resolution are required.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Northfield, County of Summit, and State of Ohio:

SECTION 1. That in order to provide for certain expenditures during the 2016 calendar year, Council hereby and herein authorizes the amendments to the Year 2016 Appropriation Resolution and transfers of items already appropriated in the Year 2016 Appropriation Resolution in the amounts and to the funds set forth in the attachment hereto that is incorporated herein by reference.

SECTION 2. That all formal actions of the Council concerning and relating to the deliberation and adoption of this Resolution were taken in an open meeting of this Council or any of its committees and were in compliance with all legal requirements.

SECTION 3. That this Resolution is hereby declared to be an emergency measure necessary for the public peace, health, and welfare of the residents of the Village of Northfield for the reason that this action is required by state law and is necessary for the operation of the Village government, and that this Resolution shall take immediate effect upon its signature by the Mayor, or upon the expiration of time within which it may be disapproved by the Mayor, or upon its passage after its disapproval by the Mayor, as the case may be, pursuant to Village of Northfield Charter Section 4.11.

IN WITNESS WHEREOF, we have hereunto set our hands this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Nicholas Magistrelli, President Pro-Tem of Council

\_\_\_\_\_  
Jesse J. Nehez, Mayor

Approved as to Legal Form

\_\_\_\_\_  
Bradric T. Bryan, Director of Law

I, Tricia Ingrassia, Clerk of Council of the Village of Northfield, Summit County, Ohio do hereby certify that the foregoing Resolution was duly and regularly passed by Council at a meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Tricia Ingrassia, Clerk of Council