VILLAGE OF OBETZ RECORD OF ORDINANCES



DRDINANCE: 70-14	PASSED:	December 8	,201	1
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AN ORDINANCE TO AMEND CHAPTERS 107, 121, 123, 131, 133, 135, 137, 139, 141, 142, 143, 145, 151, 153; AMEND SECTIONS 181.01 AND 181.06; DELETE SECTIONS 181.10 AND 181.21; AND CHANGE 'FISCAL OFFICER' TO 'DIRECTOR OF FINANCE' AND TO DECLARE AN EMERGENCY.

WHEREAS, the Charter for the Village of Obetz was adopted by the electors at an election on November 3, 2009; and

WHEREAS, the Charter contains requirements which supersede existing parts of the Codified Ordinances; and

WHEREAS, it is necessary to update the Codified Ordinances in order to remove duplicative language or language in conflict with the Charter.

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

Section 1. Chapter 107 of the Codified Ordinances is hereby amended to read as follows:

CHAPTER 107 Open Meetings

EDITOR'S NOTE: There are no sections in Chapter 107. This chapter has been established to provide a place for cross references and future legislation.

107.01	—Definitions.
	Scope of chapter.
107.03	Notice of regular meetings.
107.04	Notice of special and organiza-
	tional meetings.
107.05	Posting phone numbers of public
	-bodies.
	Procedure for posting notices.
107.07	Notice to news media of special
	meetings.
107.08	
	specific types of public business.
107.09	Publication of notices.
107.10	Distribution of chapter.
107.11	Records.
107.12	Removal of commission members

CROSS REFERENCES
Council meetings - see Ohio R.C. 731.44, 731.46; ADM. 121.01 Meetings of government bodies to be published - see Ohio R.C. 121.22
Meetings of government bodies to be published – see Onlo N.C. 121.22 Meetings – see CHTR. 3.05
107.01 DEFINITIONS(a) "Meeting" as used in this chapter means any prearranged discussion of the public
business of any public body by a majority of its members.
(L)
(b) "Public body" as used in this chapter means Council, but also includes within its definition any board, commission, agency, authority, committee or other body with decision-making authority in the Municipality, if any, which is subject to the rule-making authority of Council. (Ord. 35-75. Passed 12-18-75.)
107.02 SCOPE OF CHAPTER.
This chapter is in addition to any other requirements imposed by law pertaining to the notification of meetings to be given to the members of any public body, the public or the news media. However, this chapter shall not apply to an executive session held at a regular or special meeting of any public body which is conducted for the purpose of considering any of the matters set forth in Ohio R.C. 121.22(G), nor shall this chapter apply to any other meeting, conference or discussion specifically exempted by law from the requirements imposed by Ohio R.C. 121.22(F). (Ord. 35-75. Passed 12-18-75.)
—— 107.03 NOTICE OF REGULAR MEETINGS.
The Fiscal Officer shall post a schedule of the time(s) and place(s) of the regular meetings of each public body. The schedule of regular meetings for all public bodies for the calendar year, to the extent that it is known, shall be posted at least seven days prior to the first regular meeting of the year. The Fiscal Officer shall from time to time check to insure that the schedule has remained posted. If at any time changes or additions are made to the schedule, the Fiscal Officer shall promptly post such changes or additions. (Ord. 35-75. Passed 12-18-75.)
107.04_NOTICE OF SPECIAL AND ORGANIZATIONAL MEETINGS.
(a) Upon receipt of notice of a special meeting to be held by any public body, the Fiscal Officer shall promptly post such notice. The posted notice shall include the time, place and purpose(s) of the meeting.
(b) The provisions of subsection (a) shall apply to the organizational meetings of the public body. (Ord. 35-75. Passed 12-18-75.)
107.05 POSTING PHONE NUMBERS OF PUBLIC BODIES.
The Fiscal Officer shall post the telephone number of his office or the telephone number of any other office so designated by Council, together with a list of the telephone numbers of the offices of the various public bodies. These numbers shall be accompanied by a statement to the effect that the Fiscal Officer's office or the individual offices listed may be called during regular business hours for information concerning the time, place and purposes of any regular or special meeting. (Ord. 35-75. Passed 12-18-75.)
107.06 PROCEDURE FOR POSTING NOTICES. All notices which the Fiscal Officer is required to post pursuant to this chapter shall be posted in
a conspicuous place or places at the office of Council. Council may also from time to time direct the Fiscal Officer to post notices at other designated locations. (Ord. 35-75. Passed 12-18-75.)
107.07_NOTICE TO NEWS MEDIA OF SPECIAL MEETINGS.
(a) Any news media organization may request that the Fiscal Officer give notification in advance of the time, place and purposes of any special meeting of a public body. Notification may be by telephone or in writing, at the option of the Fiscal Officer. The Fiscal Officer may require any news media organization to file with him on a standard form any information which he deems reasonably necessary in order to adequately provide such notification, including but not limited to the name, address and

phone number of the organization and the names of not more than two persons designated by the organization to receive notification. No special meeting may be held until twenty-four hours after all news media requesting such notification have received such notification or until twenty-four hours after the Fiscal Officer has made a diligent effort to communicate notification during the Fiscal Officer's regular business hours. In the event of an emergency requiring immediate official action, the member or members of the public body calling the meeting shall notify, or make a diligent effort to notify, the news media organizations who have filed a request for notification with the Fiscal Officer of the time, place and purpose of the meeting. Any such member or members may, in attempting to notify the news media, rely upon the information filed with the Fiscal Officer by any news media organization. (Ord. 35-75. Passed 12-18-75.) 107.08 NOTICE OF MEETINGS PERTAINING TO SPECIFIC TYPES OF PUBLIC BUSINESS. Any person may upon request and payment in advance obtain reasonable advance notification of all meetings at which any specific type of public business is to be discussed. Notification to any such person may include but is not limited to the provision of the agenda of all meetings to all persons on a mailing list. Such person must file a written request on a form provided by the Fiscal Officer, which request must include the following information: the person's name, and the addresses and telephone numbers, but not more than two, at or through which the person can be reached during the Fiscal Officer's regular business hours; the specific type of public business the discussion of which the person is requesting advance notification; the public body that is the subject of such request; and the number of calendar months, not to exceed six, which the request covers. Such request may be cancelled by written request from such person to the Fiscal Officer. The Fiscal Officer shall collect in advance the sum of thirty dollars (\$30.00) which sum is fixed by Council as a reasonable fee for advance notification for any six month period and which is nonrefundable. Notification may be provided by telephone or in writing, at the option of the Fiscal Officer; except, however, that the Fiscal Officer must make or attempt to make notification by telephone if notice is to be provided within forty-eight hours of the meeting. (Ord. 35-75. Passed 12-18-75.) 107.09 PUBLICATION OF NOTICES. The Fiscal Officer shall cause to be published once in a newspaper of general circulation within the Municipality all information which is required by this chapter to be posted, including all changes and additions to schedules; except, however, that the Fiscal Officer need not cause to be published any notification of a meeting which, due to publishing deadlines or other factors beyond his control, would not effectively notify the public until after the meeting is held. (Ord. 35-75. Passed 12-18-75.) 107.10 DISTRIBUTION OF CHAPTER. The Fiscal Officer shall distribute this chapter to all of the members of the public bodies of the Municipality, together with a copy of Ohio R.C. 121.22, as amended. The Fiscal Officer shall also provide such members with instructions for the effective implementation of this chapter, including but not limited to the manner in which notification of any meeting is to be communicated to the Fiscal Officer's office. (Ord. 35-75. Passed 12-18-75.) 107.11 RECORDS. The Fiscal Officer shall establish and maintain a complete record of all action taken pursuant to this chapter. (Ord. 35-75. Passed 12-18-75.) 107.12 REMOVAL OF COMMISSION MEMBERS. The Mayor may punish or expel any member of any Village commission for disorderly conduct or violation of its rules, and declare his/her seat vacant for absence without valid excuse, where such absence has continued for two months.

(Ord. 5-99. Passed 2-16-99.)

Section 2. Chapter 121 of the Codified Ordinances is hereby amended to read as follows:

CHAPTER 121 Council

EDITOR'S NOTE: There are no sections in Chapter 121. This chapter has been established to provide a place for cross references and future legislation.

121.01 Meetings.

121.02 Compensation.

121.01 MEETINGS.

121.03 Work session.

CROSS REFERENCES

Powers - see CHTR. 3.01

Composition, term, qualifications - see CHTR. 3.02

President Pro Tem - see CHTR. 3.03

Clerk of Council - see CHTR. 3.04

Meetings - see CHTR. 3.05

Organization and rules - see CHTR. 3.06

Vacancies - see CHTR. 3.08

Appointment and removal of administrative officials and employees - see CHTR. 3.09

Open meetings - see Ohio R.C. 121.22; ADM. Ch. 107

Contract interest - see GEN. OFF. 525.10

——— (a) Regular r month at 6:00 p.m. at the	neetings of Council shall be held on the second and fourth Monday of each each egone Government Center Building, unless a quorum is not present on such day.
——————————————————————————————————————	eting date occurs on a holiday, the regular meeting shall be held on the next liday.
(c) Council n shall be posted on the v regular meeting.	nay cancel any regular meeting by roll call vote. Notice of the canceled meeting /illage website at least twenty four hours prior to the date and time of the
(d) Council n accordance with Section (Ord. 39-12. Passed 11-1	
— 121.02 COMPEN — (a) The Obet	SATION. z Village Council, salary is hereby set at \$6,000.00.
(b) The Obet	z Village Council President Pro Tem, salary is hereby set at \$6,600.00. (Ord. 90-
121.03 WORK SES (a) The Village scheduled Council meeting	ge shall have a work session one half hour immediately proceeding all regularly
(b) The wor	k session shall be for the purpose of reviewing bills, signing of checks, and general discussion of the evening agenda.
————(c) The work	session shall be at the same location of regularly scheduled Council meetings.
(d) All work (Ord. 6-95. Passed 2-6-95	sessions shall be open to the general public as required by Ohio R.C. 121.22.
Section 3. Chapter	123 of the Codified Ordinances is hereby amended to read as follows:

CHAPTER 123 Ordinances and Resolutions

EDITOR'S NOTE: There are no sections in Chapter 123. This chapter has been established to provide a place for cross references and future legislation.

123.01 Publication.

123.02 Charges for copies.

123.03 Signature by President Pro Tem.

CROSS REFERENCES

Introduction - see CHTR. 4.02 Form - see CHTR. 4.03 Reading - see CHTR. 4.04 Vote required for passage - see CHTR. 4.05 Emergency legislation - see CHTR. 4.06 Effective date - see CHTR. 4.07 Authentication - see CHTR. 4.08 Recording - see CHTR. 4.09 Amendment - see CHTR. 4.10 Zoning measures - see CHTR. 4.11 Adoption of technical codes - see CHTR. 4.12 Codification - see CHTR. 4.13 Publication - see CHTR. 4.14

123.01 PUBLICATION.

For purposes of Section 4.14 of the Charter, the three public places where ordinances shall be posted are the Obetz Government Center, Obetz Athletic Club, and Obetz Community Center. Ordinances shall also be published on the Village of Obetz website consistent with the requirements of Section 4.14 of the Charter. (Ord. 06-13. Passed 2-11-13.)

123.02 CHARGES FOR COPIES.

The Clerk is hereby authorized to charge twenty five dollars (\$25.00) per copy for the Codified Ordinances of Obetz and five dollars (\$5.00) per year for the yearly update to such Ordinances. (Ord. 15-80. Passed 3-17-80.)

123.03 SIGNATURE BY PRESIDENT PRO TEM.

The President Pro Tem of Council shall sign all legislation that is passed by Council. (Ord. 12-90. Passed 3-29-90.)

Chapter 131 of the Codified Ordinances is hereby amended to read as follows: Section 4.

CHAPTER 131

Mayor

EDITOR'S NOTE: There are no sections in Chapter 131. This chapter has been established to provide a place for cross references and future legislation.

131.01 Wage Coordinator.

CROSS REFERENCES

Election - see CHTR. 5.01 Qualifications - see CHTR. 5.02 Vacancy; absence; disability - see CHTR. 5.03 Powers; functions; duties - see CHTR. 5.04

Veto powers - see CHTR. 5.05

131.01 WAGE COORDINATOR. (a) The Mayor is hereby designated as Wage Coordinator and he shall perform those dutie as set forth in Ohio R.C. 4115.071.
(b) The Mayor, as Wage Coordinator, shall have those powers, duties and functions a provided by the general laws of the State. (Ord. 32-76. Passed 11-1-76.)
Section 5. Chapter 133 of the Codified Ordinances is hereby amended to read as follows:
CHAPTER 133 Fiscal Officer-Department of Finance
133.01 Appointment; qualifications; powers and duties. Department of Finance; Director of Finance 133.02 Monthly financial statement. 133.03 Assistant Fiscal Officer. 133.024 Records retention schedule. 133.035 Public records policy.
CROSS REFERENCES — Uniform Bond Law - see Ohio R.C. Ch. 133 — Uniform Depository Act - see Ohio R.C. Ch. 135 — Auditing accounts - see Ohio R.C. 733.12 et seq. — Loss of funds; release of liability - see Ohio R.C. 131.18 et seq. — Annual report to Council - see Ohio R.C. 733.45 Establish; duties - see CHTR. 6.04
133.01 APPOINTMENT; QUALIFICATIONS; POWERS AND DUTIES. DEPARTMENT OF FINANCE DIRECTOR OF FINANCE There is hereby established the Department of Finance and the position of the Director of Finance. (Ordinance 46-10) (a) The appointed position of Fiscal Officer is hereby created effective the first day of January following the next municipal election at which the combined position of Clerk Treasurer would be elected.
(b) The qualifications for this position shall be at least a Bachelors Degree in finance, publi administration, business, and/or a related degree with a Master(s) Degree preferred within the above disciplines. Additionally, the appointee shall have two years of public finance experience and/o experience commensurate with the proposed position.
(c) The Fiscal Officer appointed pursuant to this section shall exercise the powers and perform the duties and functions now or hereafter given to Village Fiscal Officers, City Auditors and Treasurers under the general laws of Ohio. The Fiscal Officer shall have other powers, duties and functions as set forth in ordinances or resolutions of this Council. The Fiscal Officer shall keep the financial records of the Village, establish the accounting system, payroll, data processing, claims and disbursements, receipts and bill payments, investments of municipal funds, debt management, issuance of insurance programs, financial records, supervise personnel assigned to the Fiscal Officer, and report used by the offices, departments, divisions, bureaus, boards and commissions of the Village; assist the Mayor and Village Administrator in the preparation and submission of appropriation measures estimates, budgets, capital programs and other financial matters; provide full and complete information concerning the financial affairs and status of the Village as requested by the Mayor, Council, and Village Administrator; provide full and complete information and assistance concerning the finances of accounting systems or records of any office, department, division, bureau, board or commission of the Village as requested by the Mayor, Council, and Village Administrator.

(d) The Fiscal Officer shall be appointed by the Mayor, but that appointment docubecome effective until it is approved by a majority vote of this Council.	s not
(e) The Fiscal Officer need not be an elector of the Village or reside in the Village.	
(f) The Fiscal Officer may be removed without cause either by the Mayor with the consent of the members of Council or by a three fourths vote of Council with or without consent of the Mayor. (Ord. 16-07. Passed 7-9-07.)	nsent ut the
133.02 MONTHLY FINANCIAL STATEMENT. The Fiscal Officer shall provide Council a current financial statement of the Village on a mobasis. (Ord. 34-91. Passed 11-18-91.)	onthly
133.03 ASSISTANT FISCAL OFFICER. (a) The position of Assistant Fiscal Officer is established and shall be responsible assisting the Fiscal Officer with the preparation of financial statements and reports, preparation distribution of all proceedings of Counsel, payroll and related reports, collection of fees and pay and other general assigned tasks.	m unu
(b) The preferred candidate shall possess a Bachelors or Associates Degree in Accou Bookkeeping or Financial Management.	ınting,
(c) The salary for this position shall be as established by Council from time to time. (Ord. 58-95. Passed 12-18-95; Ord. 103-97. Passed 10-20-97.)	
(d) The Assistant Fiscal Officer's position is hereby established as a full time position. (Ord. 1-97. Passed 1-6-97.)	
133.024 RECORDS RETENTION SCHEDULE. The Village hereby adopts the Records Retention Schedule attached to Ordinance 41-02, plant May 6, 2002 and made a part hereof, as the Village may amend the same from time to time as no or State law indicates. (Ord. 41-02. Passed 5-6-02.)	oassed eeded
133.035 PUBLIC RECORDS POLICY. Council deems it desirable to adopt a Public Records Policy attached to Ordinance 31 Exhibit "A" and incorporated herein by reference, to provide the Village of Obetz with establishment by guidelines that will ensure openness to government, while allowing efficient operation under the (Ord. 31-07. Passed 9-24-07.)	JIISHEU
Section 6. Chapter 135 of the Codified Ordinances is hereby amended to read as follows:	ws:
CHAPTER 135 Village Administrator	
135.01 Position established; duties. Established 135.02 Purchasing agent. 135.03 Source of compensation. (Repealed) 135.04 Determines easement compensation. 135.05 Residency. 135.06 Authority to set water and sewer capacity fees. 135.07 Establishing Municipal utilities. 135.08 Village Engineer. 135.09 Sale, trade-in or other disposition of surplus property.	

CROSS REFERENCES

Department of Public Works – see CHTR. 6.05

Established; duties – see CHTR. 6.06 Appointment, removal – see Ohio R.C. 735.271 Power to contract – see Ohio R.C. 731.141 Board of trustees of public affairs abolished – see Ohio R.C. 735.272 Powers and duties – see Ohio R.C. 735.271, 735.273
135.01 POSITION ESTABLISHED; DUTIES. There is hereby established the position of Village Administrator. (a) Pursuant to Ohio R.C. 735.271, there is hereby created the position of Village Administrator.
(b) The Village Administrator shall have those powers, duties and functions as provided by the general laws of the State. (Ord. 26-76. Passed 9-20-76.)
135.02 PURCHASING AGENT. (a) The Village Administrator is hereby designated as the purchasing agent for all Municipal offices, departments, divisions, boards and commissions with the exception of the Police Department and he shall make all contracts, purchase supplies or materials and provide for any work of the Municipality in the manner provided by Ohio R.C. 731.141. (Ord. 29-78. Passed 7-3-78.)
(b) The Village Administrator is hereby authorized to promulgate written rules and procedures to be followed by all Municipal officers and employees relative to the requisitioning of supplies, materials and work for their respective offices, departments, divisions, boards or commissions except the Police Department. The rules and procedures shall not conflict with any provision of any ordinance of the Municipality. (Ord. 1-77. Passed 2-24-77.)
135.03 SOURCE OF COMPENSATION. (REPEALED) (EDITOR'S NOTE: Former Section 135.03 was repealed by Ordinance 97-97, passed 10-20-97.)
135.04 DETERMINES EASEMENT COMPENSATION. The Village Administrator is hereby appointed as the person to determine just compensation for the purposes of negotiating easements. (Ord. 32-79. Passed 9-10-79.)
135.05_RESIDENCYCouncil_hereby_approves the residence of the Village Administrator to be outside the Municipality while he holds the position of Village Administrator. (Ord. 5-91. Passed 5-6-91.)
135.06 AUTHORITY TO SET WATER AND SEWER CAPACITY FEES. The Village Administrator is hereby authorized to set water and sewer capacity fees that are consistent with the rates currently charged by the City of Columbus. (Ord. 14-96. Passed 3-18-96.)
(a) Formation of Municipal Utilities. The Village hereby declares the establishment of a Municipal utility or utilities and directs the Village Administrator to complete the formation of such Municipal utility or utilities, including a Municipal electric company, a Municipal natural gas company or a Municipal communications company, as may be necessary, in his reasonable discretion and to meet the objectives stated herein, to provide the occupants of Creekside Industrial Park with prompt and efficient access to energy and communications services and prices that will promote the development of Creekside Industrial Park for the direct or indirect benefit of the entire community. In addition to the authority conferred upon the Village Administrator pursuant to Ohio R.C. 735.273, the Village Administrator is hereby specifically delegated such authority as may be necessary to enter into such agreements with suppliers of energy, communication, financial services, plant or equipment for the purpose of providing the occupants of Creekside Industrial Center with reliable and competitively priced energy and communications services. To the extent required, financing arrangements for the

construction or installation of plant and equipment necessary to furnish service through the municipal utilities shall, unless otherwise authorized by Council, be secured by the revenues derived from the utility services. Any such agreements entered into by the Village Administrator having a term equal to or less than twelve months shall be effective when submitted to the Clerk of Council unless Council directs otherwise. Any such agreements having a term greater than twelve months shall become effective as determined by Council in coordination with the Mayor.

- (b) <u>Direct Assignment of Costs.</u> From the effective date of this section, the Village Administrator may segregate, allocate or directly assign costs to any consumer or group of consumers for purposes of establishing rates and charges for electricity, natural gas or communications service or services provided that such rates and charges are acceptable to the Village Administrator, acting on behalf of the Village and any Municipal utility, and a consumer or group of consumers, and may be memorialized in the form of a memorandum which generally describes the nature of the arrangement for electricity service or services. Said arrangements may be of the type contemplated by Ohio R.C. 4905.31, but shall be implemented pursuant to and governed by this section.
- (c) Minimum Bills and Charges for Services. To the extent to the Village Administrator, acting on behalf of the Village, and any Municipal utility and the consumer or group of consumers so agree, the special arrangements contemplated by subsection (b) hereof may include a minimum bill or charge sufficient to provide compensation for the relevant fixed costs and a volumetric or usage sensitive charge which shall not be less than the short run variable operating and maintenance expense unique to the service plus a reasonable contribution to the municipal utility's fixed costs, including financing costs. Costs for purposes of this section shall be identified and determined in accordance with generally acceptable accounting procedures applicable to municipal utilities. Rates and charges specified in such arrangements shall recognize the extent to which, if any, the customer has advanced funds, owns facilities or has otherwise paid for plant equipment or facilities utilized, in whole or in part, to provide utility service or services to the customer. Nothing in this subsection (c) shall preclude to the Village Administrator, acting on behalf of the Village and any Municipal utility, and a consumer or group of consumers from entering into any other type of arrangements which the parties determine to be mutually advantageous or beneficial.
- (d) Scope of Services. Arrangements for wholesale or retail communications and energy services entered into and implemented pursuant to this section by the Village Administrator, acting on behalf of the Village and any Municipal utility may include, without limitation, consulting services, engineering services, temporary or construction services, aggregation services, metering services, billing services, collection services, bundled or unbundled energy or communications services, firm or interruptible services, natural gas or electricity procurement, transportation, transmission, storage or brokering services, balancing services, scheduling or nomination services, ancillary services, pipeline safety related services, emergency response and support services, standby, back up or supplemental energy services, communications resale services and such other services or financial devices and arrangements as the Village Administrator determines to be reasonable and related to the provision of utility services subject to the terms and conditions of this section.
- (e) <u>Aggregation of Smaller Customers.</u> The Village Administrator shall identify opportunities and implement strategies to aggregate smaller customers for the purpose of providing such customers with access to reliable and competitively priced energy or communication services. The willingness and ability of potential suppliers of Creekside Industrial Center to provide reliable and competitively priced services to aggregate customers currently residing in the Village shall be considered by the Village Administrator as a factor in selecting the supplier or suppliers for Creekside Industrial Center.

(Ord. 18-97. Passed 3-6-97.)

135.08 VILLAGE ENGINEER.

The position of Village Engineer is hereby created. The position shall be responsible for assisting the Village Administrator and Economic Development Director with the day to day management of the Village. Furthermore, the Village Engineer will perform and/or delegate all civil reviews for the Village of Obetz and serves as project manager for municipal projects including water, storm/sanitary sewer system development, street/road management, and oversee/monitor development plans. Reports to

the Village Administrator and Economic Development Director and Advises them on engineering issues. Ideal candidate must have a degree in Civil Engineering, Civil Engineering Technology, and/or considerable knowledge of the basic principles of civil engineering as applied to the design and maintenance of municipal engineering. Must be registered in the State of Ohio as a Professional Civil Engineer.

(Ord. 84-01. Passed 12-17-01.)

135.029 SALE, TRADE-IN OR OTHER DISPOSITION OF SURPLUS PROPERTY.

The Village Administrator is authorized and directed to provide for the sale or trade-in of surplus equipment and supplies, including motor vehicles, in the following manner:

(a) At such times as equipment, including motor vehicles, and supplies of the Village serve no useful municipal purpose, the Village Administrator shall provide for the sale or trade-in of such equipment or supplies as provided in this Section.

(b) Sale or trade-in of surplus equipment, as determined under subsection (a) hereof, shall be sold or traded in by the Village Administrator by one or more of the following methods:

(1) Surplus property with an estimated value of twenty thousand dollars (\$20,000) or more shall be sold or traded in either of the following methods:

A. By the acceptance of sealed bids, after advertising at least once in a newspaper of general circulation or on the municipal website at least 14 days prior to the bid opening;

B. By public auction, after advertisement at least once in a newspaper of general circulation or on the municipal website at least 14 days prior to the auction;

C. By internet auction.

- Surplus property having an estimated value less than twenty thousand dollars (\$20,000) shall be sold, traded in or disposed of by the Village Administrator at the highest attainable price as determined by the Village Administrator but without the necessity of sealed bid or public auction. Property not purchased and having no marketable value may be donated upon approval by the Village Administrator.
- (3) The proceeds for the sale of surplus property shall be deposited in the Village Treasury to the credit of the General Fund.

(4) The Village Administrator shall keep full and accurate records of the sale or

trade-in value of such property.

(5) The Village Administrator shall estimate the value of each piece of equipment or supplies to be sold or traded in under the provisions of this section. The sale or trade-in of the individual equipment or supplies having an estimated value in excess of twenty thousand dollars (\$20,000) each shall be authorized by Council before the sale or trade-in as provided in subsection (b)(1) hereof and authorization shall be made by motion entered upon the minutes of Council. (Ord. 20-12. Passed 7-23-12.)

Section 7. Chapter 137 of the Codified Ordinances is hereby amended to read as follows:

CHAPTER 137 Director of Law Department of Law

137.01 Assistant prosecutor. Department of Law; Director of Law; and Assistant Director of Law

CROSS REFERENCES

Legal services Established; duties - see CHTR. 6.02 Preparation of bonds - see Ohio R.C. 733.70

137.01 ASSISTANT PROSECUTOR. DEPARTMENT OF LAW; DIRECTOR OF LAW; AND ASSISTANT DIRECTOR OF LAW.

There is hereby established the Department of Law and the positions of the Director of Law and Assistant Director of Law. (Ordinance 71-13) (a) The Village Solicitor is hereby authorized to hire an assistant for Mayor's Court for up to
one hundred dollars (\$100.00) per session on an as needed basis for the following year.
(b) The assistant shall be a subcontractor and shall not be an employee of the Village. (Ord. 37-97. Passed 5-5-97.)
Section 8. Chapter 139 of the Codified Ordinances is hereby amended to read as follows:
CHAPTER 139
Police Department 139.01 Office of Director of Safety; Director of Safety. Police Chief and police requirements; bond and
salary.
139.02 Division of Police; Police Chief
139.03 Auxiliary police unit. Waiver of residency. 139.04 Police Chief as purchasing
139.04 Police Chief as purchasing agent. Disposition of recovered property.
139.05 Receipt of drug fines.
139.06 Seizure of contraband.
139.07 Chain of command. 139.08 Separation from other employees.
139.09—
CROSS REFERENCES Appointment and removal – see CHTR. 3.09
Department of Safety – see CHTR – 6.01
——————————————————————————————————————
General powers and duties—see Ohio R.C. 737. 11, 737.18
Appointment of marshal - see Ohio R.C. 737.15 Auxiliary police unit - see Ohio R.C. 737.161
Powers and duties of marshal see Ohio R.C. 737.161, 737.19
Probationary period; final appointment - see Ohio R.C. 737.17
Removal and appeal - see Ohio R.C. 737.171
139.01 OFFICE OF DIRECTOR OF SAFETY; DIRECTOR OF SAFETY. POLICE CHIEF AND POLICE REQUIREMENTS; BOND AND SALARY.
There is hereby established the Office of Director of Safety and the position of Director of
Safety. (Ordinance 46-10). (a) There is hereby created the position of a full-time Police Chief, who shall be appointed
by the Mayor with the advice and consent of Council and who must have the following qualifications: (1) Must be a citizen of the United States of America.
(2) Must be at least twenty-one years of age.
(3) Must be of good moral character. (4) Must be a graduate of the Ohio Peace Officers Training School.
(4) Must be a graduate of the Ohio Peace Officers Training School. (5) Must furnish proof of physical ability and be able to perform for extended
periods of time, if necessary.
(6) Must be bondable and be able to manage police officers.
(b) The salary of the Police Chief shall be determined by Council at the time of his
employment.
(c) There is hereby created the position of police officer. Each police officer shall be
appointed by the Mayor with the advice and consent of Council.
(d) The bond for the Police Chief, each police officer and the salaries relative thereto shall
be determined by Council at the time of the appointment. (Ord. 15-74. Passed 4-8-74.)

139.02 DIVISION OF POLICE; POLICE CHIEF.

There is hereby established a Division of Police and the position of the Police Chief.

139.032 WAIVER OF RESIDENCY.

There are no residency requirements for the Director of Safety, the Police Chief, or police officers including auxiliary officers.

- (a) Council hereby approves the residence of the Police Chief to be outside the Municipality while he holds the position of Police Chief.
- (b) Council hereby approves the residence of each police officer and each auxiliary police officer to be outside the Municipality while they hold these respective positions. (Ord. 25-74. Passed 7-22-74; Ord. 26-74. Passed 7-22-74.)

139.03 AUXILIARY POLICE UNIT.

- (a) The auxiliary police unit shall perform under such general rules and regulations as the Mayor prescribes. (Ord. 11-83. Passed 4-4-83.)

- (d) The Police Chief shall be the commanding officer of the auxiliary police unit and shall have control of the assignment, training, stationing and the direction of work of such unit. The auxiliary police unit will have police powers, but shall perform only such police duties as assigned by the Police Chief and shall act only when in a prescribed uniform or portion of uniform. The Police Chief shall prescribe the times and places where the uniform or portion thereof shall be worn. Such auxiliary members shall obey the chain of command of the Police Department and shall take orders from all regularly appointed members thereof.
- (e) All services performed by auxiliary policemen shall be on a voluntary basis and within the Municipality.
- (f) Neither the Municipality nor any agent or representative of the Municipality, an officer appointed under the provisions of this section, or any individual, firm, partnership, corporation, nor the receiver nor trustees of any other agent thereof, who in good faith, executes any executive order, rule or regulation promulgated pursuant to the provisions of this section shall be liable for injury or damage sustained to person or property as the direct or proximate result of such action. (Ord. 28 74. Passed 9 24 74.)

139.04 POLICE CHIEF AS PURCHASING AGENT.

The Police Chief is hereby designated as the purchasing agent for the Police Department and he shall purchase all supplies and materials for the department. (Ord. 29-78. Passed 7-3-78.)

139.045 DISPOSITION OF RECOVERED PROPERTY.

(a) Property which has been lost, abandoned, stolen or lawfully seized or forfeited and is in the custody of the Police Department Division of Police shall be deposited and kept in a location designated by the Chief of Police. A record of all such property shall be maintained, which will include the name of the owner, if known, the person from whom received, the location where found with general circumstances. All property which is evidence shall be kept until it is no longer needed and then disposed of pursuant to this section.

- The Police Department Division of Police shall make a reasonable effort to notify the person entitled to possession of property in its custody and indicate where such property may be claimed.
 - A person loses any right he may have to title or possession of property: (c)
 - Which was the subject, or was used in a conspiracy or attempt to commit, or the commission of an offense other than a traffic offense, and such person is a conspirator, accomplice, or offender with respect to the offense.
 - When in light of the nature of the property or the circumstances of such person, (2)it is unlawful for him to acquire or possess it.
- After thirty days all unclaimed and forfeited bicycles and after ninety days all other unclaimed and forfeited property in the custody of the Police Department Division of Police shall be disposed of as provided below or as ordered by the appropriate court having jurisdiction over the property.
 - All drugs shall be destroyed.
 - (1)(2)Firearms and dangerous ordnance suitable for police work may be retained by the Police Department for that purpose. Firearms suitable for sporting use, or as museum pieces or collector's items may be sold as directed by the Chief of Police in a manner not in violation of Ohio R.C. 2923.20; all other firearms and dangerous ordnance shall be destroyed.
 - Obscene materials shall be destroyed.
 - (3) (4) Other unclaimed or forfeited property may be sold at public auction as directed by the Chief of Police or disposed of as the court considers proper under the circumstances.
- The proceeds from property, disposed of pursuant to this section, shall be placed in the General Fund of the Village.
- This section does not apply to the collection, storage or disposal of junk motor vehicles. (Ord. 2-86. Passed 2-17-86.)

139.056 RECEIPT OF DRUG FINES.

- The Chief of Police is hereby authorized and directed to accept cash from the mandatory drug fines imposed on convicted drug offenders in accordance with the provisions of Ohio R.C. 2925.03(J) and (K).
- The Chief of Police is hereby directed to place all cash received into a special law enforcement mandatory drug fine fund with the Fiscal Officer Director of Finance to be used solely for law enforcement efforts pertaining to drug offenses. Such fund shall be a separate special fund. (Ord. 22-87. Passed 7-20-87.)

139.067 SEIZURE OF CONTRABAND.

- The Chief of Police is hereby authorized and directed to accept cash, vehicles, and other property in accordance with the Contraband Seizure Forfeiture Act (O.R.C. Sections 2933.43, 2925.42 and 2925.43). However, any acceptance of real estate shall be subject to approval by ordinance of Council.
- The Chief of Police is hereby authorized and directed to place all cash received into a special law enforcement trust fund with the Fiscal Officer Director of Finance to be used solely for law enforcement purposes. Such fund shall be a separate special fund.
- All vehicles and other property shall be asserted or brass tagged to the Police Department Division of Police to be used solely for law enforcement purposes, or sold and the proceeds from the sale deposited in the special law enforcement trust fund, as directed by the Chief of Police. (Ord. 30-06. Passed 9-25-06.)

139.08 SEPARATION FROM OTHER EMPLOYEES.

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(b) All existing benefits and salaries shall remain in place at this time. (Ord. 31-94. Passed 12-19-94.) (Repealed by Ordinance 32-14)
139.079 CHAIN OF COMMAND. (Note to Codifier: Ordinance 32-14) (a) The chain of command within the Obetz Police Department shall be as follows: (1) Police Chief. (2)Captain. (3) (2) Lieutenant. (4) (3) Sergeant. (5) (4) Police Officer.
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(c) Salaries for each position shall be subject to approval of Council. (Ord. 119-97. Passed 1-20-98.)
Section 9. Chapter 141 of the Codified Ordinances is hereby amended to read as follows:
CHAPTER 141 Department of Safety – Division of Fire Fire Department
EDITOR'S NOTE: There are no sections in Chapter 141. This chapter has been established to provide a place for cross references and future legislation.
CROSS REFERENCES
Department of Safety – see CHTR 6.01 Composition – see Ohio R.C. 715.05, 737.21 et seq. Removal of fire chief and firemen – see Ohio R.C. 733.35 et seq.,
General duties – see Ohio R.C. 737.11 Regulations and hours – see Ohio R.C. 737.21 Appointment of fire chief and firemen – see Ohio R.C. 737.22 Fire protection contracts – see Ohio R.C. 307.05, 505.44, 717.02
Section 10. Chapter 142 of the Codified Ordinances is hereby amended to read as follows:
CHAPTER 142 Planning and Zoning Commission
142.01 Meetings.
EDITOR'S NOTE: There are no sections in Chapter 142. This chapter has been established to provide a place for cross references and future legislation.
CROSS REFERENCES Established, powers and duties - see CHTR. 7.01
142.01 MEETINGS. Regular meetings of the Planning and Zoning Commission shall be held on the second Wednesday of each month or at other times as the Commission may determine.

Chapter 143 of the Codified Ordinances is hereby amended to read as follows: Section 11. CHAPTER 143 Superintendent of Streets Department of Public Works Established; duties. Department of Public Works; Director of Public Works **CROSS REFERENCES** Established; duties - see CHTR 6.05 Power to establish and care for streets - see Ohio R.C. 715.19. 717.01, 723.01 Surface treatment - see Ohio R.C. 723.23, 723.31 Excavation liability - see Ohio R.C. 733.49 et seq. Digging, excavating and piling earth on streets - see Ohio R.C. 5589.10 143.01 DEPARTMENT OF PUBLIC WORKS; DIRECTOR OF PUBLIC WORKS. There is hereby established the Department of Public Works and the position of the Director of Public Works. (Ordinance 46-10). (a) There is hereby created the position of Superintendent of Streets. (b) The Superintendent of Streets shall be in charge of all street work and shall have direction and control over the street employees subject to the provisions of State law and the direction of the Mayor. (Ord. 14-78. Passed 3-20-78.) Chapter 145 of the Codified Ordinances is hereby amended to read as follows: Section 12. EDITOR'S NOTE: There are no sections in Chapter 145. This chapter has been established to provide a place for cross references and future legislation. **CHAPTER 145** Director of Community Development 145.01 Established. 145.01 ESTABLISHED. There is hereby established the position of Director of Community Development who shall supervise the Senior Citizens Center and Recreation Department. (Ord. 10-80. Passed 3-3-80.) Chapter 151 of the Codified Ordinances is hereby amended to read as follows: Section 13. CHAPTER 151 Economic Department of Development Director Department of Development; Director of Development 151.01 Administrative Assistant/Building 151.05 Position established; salary. Clerk. 151.02 Duties. 151.06 Community Services/Grants Supervision of Building Department. 151.03 Administrator. Chief Building Officer. 151.04 Zoning Officer. 151.07 CROSS REFERENCES Established: duties - see CHTR. 6.03

Industrial and Economic Development - see Ohio R.C. Ch. 761

— Community Improvement Corporations—see Ohio R.C. Ch. 1724 — Community Redevelopment Corporations—see Ohio R.C. Ch. 1728	
151.01 DEPARTMENT OF DEVELOPMENT; DIRECTOR OF DEVELOPMENT. POSITION ESTABLISHED; SALARY. There is hereby established the Department of Development and the position of the Director of Development. (Ordinance 46-10). The position of Economic Development Director of the Village is hereby created. (Ord. 1-84. Passed 1-9-84; Ord. 105-97. Passed 11-3-97.)	
151.02 DUTIES. (a) The duties of the Economic Development Director shall embrace all functions necessary to the economic growth and advancement of the Village, including, but not limited to, the promotion of new business and industry within the Village and in its vicinity, the preservation of existing business and industry, the creation and retention of employment opportunities for Obetz residents, and the preservation and expansion of the Village's tax base.	
——— (b) The Economic Development Director shall, from time to time, make such recommendations to the Mayor and Council, as he deems necessary for the proper execution of his duties.	
(c) In addition to the duties outlined herein, the Economic Development Director shall perform such other duties as may be assigned to him by the Mayor. (Ord. 1-84. Passed 1-9-84.)	
151.03 SUPERVISION OF BUILDING DEPARTMENT. The Village Administrator is hereby relieved of the responsibility for Obetz Village Building Department is said department is hereby placed under the direct supervision of the Village Economic Development Director. (Ord. 61-00. Passed 8-21-00.)	
The position of Chief Building Officer is hereby created. The Chief Building Officer will assume the duties of the former Assistant Building Department/Code and Environmental/Inspector position and shall be charged with the responsibility of the inspection of buildings, examination and condemnation of buildings and such other duties as are now or assigned to him by the Village Administrator or may hereafter be conferred upon the Division or the employees thereof by the ordinances of the Village or State laws. (Ord. 14-01. Passed 2-20-01.)	
151.05 ADMINISTRATIVE ASSISTANT/BUILDING CLERK. The position of Administrative Assistant/Building Clerk is hereby created. The position shall be responsible for managing the filing of records and legal documents associated with the building department, provide accurate reporting and interpretation of the zoning code to residents, provide administrative services to the planning/zoning commission, provide secretarial services (typing correspondence, minutes of meetings, stenography and data processing), manage the refuse collection process, special projects, and other general administrative duties and customer service initiatives, as assigned by the Economic Development Director, or may hereafter be conferred upon the Division or the employees thereof by the ordinances of the Village. (Ord. 26-01. Passed 3-19-01.)	
151.06 COMMUNITY SERVICES/GRANTS ADMINISTRATOR. The position of Community Services/Grants Administrator is hereby created. The position shall be responsible for managing the solicitation and procurement of grants (CDBG, Police and other), developing and implementing community communications initiatives, including newsletter production, the Village's web page, media relations, public access, special events, staff support to various citizen commissions, special projects, and other general Administrative duties and customer service initiatives, as assigned by the Village Administrator and Development Director. (Ord. 27-01. Passed 4-16-01.)	
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The position of Zoning Officer is hereby created. The position shall be responsible for managing the filing of records and legal documents associated with the zoning/building/planning department, provide accurate reporting and interpretation of the zoning code to residents and business, assist legal counsel with the prosecution of offenders of the zoning code, and other general administrative duties and customer service initiatives, as assigned by the Economic Development Director, or may hereafter be conferred upon the Division or the employees thereof by the ordinances of the Village. (Ord. 85-01. Passed 12-17-01.)

Chapter 153 of the Codified Ordinances is hereby created and shall read as Section 14. follows:

CHAPTER 153

Department of Safety - Division of Building and Zoning Inspection

153.01 Established 153.02 Chief Inspector **CROSS REFERENCES** Established; duties - see CHTR. 6.01 Zoning Inspector – see 1183.01

153.01 ESTABLISHED.

There is hereby established the Division of Building and Zoning Inspection in the Department of Safety.

153.02 CHIEF INSPECTOR.

There is hereby established the position of Chief Inspector for the Village of Obetz. The Chief Inspector is the same as the Chief Building Official as may be referenced in the laws of Ohio pertaining to building, zoning, and housing codes.

Section 15. Section 181.01 of the Codified Ordinances is hereby amended to read as follows:

181.01 DEFINITIONS.

As used in this Chapter, the following words shall have the meanings ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning. The singular

includes the plural and the masculine gender includes the feminine and the neuter genders.

(a) "Annual Return Due Date" means the 15th day of the fourth month following the end of

the Applicable Taxable Year.

"Applicable Taxable Year" means the tax year (Calendar Year or Fiscal Year) used by a (b)

Taxpayer for federal income tax purposes.

- "Association" means a partnership, limited partnership, limited liability partnership, limited liability company or any other form of unincorporated enterprise other than one that has elected to be treated for the Applicable Taxable Year as a Corporation for federal income tax purposes.
- "Business" means an enterprise, venture, activity, profession or undertaking of any (d) nature conducted for profit or ordinarily conducted for profit, including, but not limited to, the renting or leasing of property, real or personal or mixed; whether by an individual, partnership, fiduciary, trust, Association, Corporation or any Other Entity.

"Calendar Year" means an accounting period of twelve (12) months or less ending on (e)

"Corporation" means a corporation or joint stock association organized under the laws (f) of the United States, State of Ohio, or any other state, territory or foreign country or dependency, or a partnership electing to be treated for the Applicable Taxable Year as a corporation for federal income tax purposes.

"Employee" means one who works for Salary, Wages, Commission or Other (g)

Compensation in the service of an Employer.

"Employer" means an individual, Association, Corporation, governmental body, unit or (h) agency or Other Entity, whether or not organized for profit, that employs one or more Persons on a Salary, Wage, Commission or Other Compensation basis.

"Farm" means stock, dairy, poultry, fruit, furbearing animal, and truck farms, (i) plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards and

"Farming" or "Farming Purpose" means the cultivation of land or the raising or (j) harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals on a Farm as well as handling, drying, packing, grading, or storing on a Farm any agricultural or horticultural commodity in its un-manufactured state, so long as the owner, tenant, or operator of the Farm regularly produces more than one-half of the commodity so treated, and the planting, cultivating, caring for, or cutting of trees, or the preparation (other than milling) of trees for market. For purposes of this section, only trees bearing fruit or nuts or ornamental trees will be treated as agricultural or horticultural commodities.

"Farming Business" means the trade or business of Farming. (k)

"Fiscal Year" means an accounting period of twelve (12) months or less ending on any (1)

day other than December 31.

"Generic Form" means an electronic or paper form designed for reporting estimated (m) Municipal income taxes and accrued municipal income tax liability that is not prescribed by a particular municipality for the reporting of that municipality's income tax.

"Gross Receipts" means the total income from any source whatsoever. (n)

"Income from a Pass-Through Entity" means partnership income of partners, (o) distributive shares of shareholders of an S corporation, membership interests of members of a limited liability company, or other distributive or proportionate ownership shares of any other Pass-Through Entity.

"Income Tax Administrator" means the Income Tax Administrator referred to in Section (p)

181.21 of this Chapter.

"Intangible Income" means income of any of the following types: income yield, interest, (q) 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 Revised Code.

"Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 (r)

U.S.C. 1. as amended.

"Joint Economic Development District" means a district created under Section 715.72 of (s) the Revised Code.

"Joint Economic Development Zone" means a district created under Section 715.691 of (t)

the Revised Code.

"Municipality" or "Village" means the municipality of Obetz, Ohio. (u)

"Net Profits" means the net gain from the operation of a Business, whether or not such (v)Business is conducted for profit or is ordinarily conducted for profit, after provision is made for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the Taxpayer for federal income tax purposes without deduction of taxes imposed by this Chapter, federal, State or other taxes based on income, and in the case of an Association or Other Entity, without deduction of Compensation paid to Owners and otherwise adjusted to the requirements of this Chapter.

"Nonresident" means an individual, Association, Corporation or Other Entity that is not (w)

a Resident.

"Other Entity" means any Person or unincorporated body not otherwise defined, (x) including, inter alia, fiduciaries.

"Owner" means a partner of a partnership, a shareholder of an S corporation, a member (y) of a limited liability company, or other Person with an ownership interest in a Pass-

"Owner's Proportionate Share" means, with respect to each Owner of a Pass-Through (z) Entity, the ratio of (i) the Owner's income form the Pass-Through Entity that is subject to taxation by the Municipality , to (ii) the total income from that entity of all Owners whose income from the entity is subject to taxation by that Municipality.

"Pass-Through Entity" means a partnership, S corporation (i.e., a corporation that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for the Applicable Taxable Year), limited liability company (i.e., a limited liability company formed under Chapter 1705 of the Revised Code or under the laws of another state), or any other class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code.

(bb) "Person" means every individual, partnership, fiduciary, Association, Corporation or Other Entity. Whenever used in any clause prescribing and imposing a penalty, the term "Person," as applied to an Association or Other Entity shall mean the partners or

members thereof and as applied to a Corporation, the officers thereof.

(cc) "Place of Business" means any bona fide office (other than a mere statutory office), factory, warehouse or other space that is occupied and used by the Taxpayer in carrying on any business activity individually or through any one or more Employees.

"Resident" means an individual domiciled in the Municipality or an Association, Corporation or Other Entity whose principal Place of Business is in the Municipality. An Individual who lives in the Municipality during any period in which she performs work or renders services for Compensation or who conducts a Business for profit will be considered a Resident of the Municipality for purposes of this Chapter during such period; the place where the work is performed, the services rendered, or the Business conducted is immaterial.

(ee) "Resident Unincorporated Business Entity" means an unincorporated business entity

having an office or Place of Business within the Municipality.

(ff) "Return Preparer" means any person other than a Taxpayer that is authorized by a Taxpayer to complete or file an income tax return, report or other document for or on

behalf of the Taxpayer.

(gg) "Salaries, Wages, Commissions and Other Compensation" means all earnings, salaries, wages, commissions and other compensation, including but not limited to bonuses, fees, severance pay, sick pay, vacation pay, tips and all income earned but deferred under Sections 401(k), 403(b), 408(k), 414(h), 457 and 501 of the Internal Revenue Code of 1986, as amended from time to time, or other deferred compensation-type plans.

(hh) "Taxable Year" means the Calendar year or Fiscal Year on the basis of which the Net Profits are to be computed under this Chapter, and in the case of a return for a fractional part of a year, the period for which such return is required to be made. In the

case of an individual, the Taxable Year will be a Calendar Year.

(ii) "Taxable Income" means Salaries, Wages, Commissions and Other Compensation paid by an Employer before any deductions and/or the Net Profits from the operation of a Business, or Other Entity adjusted in accordance with the requirements of this Chapter.

(jj) "Taxpayer" means a Person, whether an individual, Association, Corporation or Other

Entity subject to the tax imposed by this Chapter.

(kk) "Unincorporated Business Entity" means an unincorporated business entity having an office or Place of Business within the Municipality.
(Ord. 28-01. Passed 4-16-01.)

Section 16. Section 181.06 of the Codified Ordinances is hereby amended to read as follows:

181.06 RETURN AND PAYMENT OF TAX.

(a) Each Taxpayer who engages in Business or whose Salaries, Wages, Commissions and Other Compensation are subject to the tax imposed by this Chapter shall, whether or not a tax be due thereon, make and file a return on or before The Annual Return Due Date of each year with the Fiscal Officer or his delegate on a form furnished by or obtainable from the Fiscal Officer or his delegate, setting forth the aggregate amount of Salaries, Wages, Commissions and Other Compensation earned and/or Net Profits earned and/or Gross Receipts from such Business less allowable expenses in the acquisition of such Gross Receipts earned during the preceding year and subject to the tax, together with such other pertinent information as the Fiscal Officer or his delegate may require. The Municipality shall also accept for filing a Generic Form of such return and related documents if the Generic Form, once completed and filed, contains all of the information required to be submitted with the

Municipality's prescribed form and if the Taxpayer or Return Preparer filing the Generic Form otherwise complies with the rules and ordinances of the Municipality governing the filing of returns. When the return is made for a Fiscal Year or other period different from the Calendar Year, the return shall be made on or before the fifteenth day of the fourth month after the close of such Fiscal Year or other period.

- (b) Each Taxpayer whose Salaries, Wages, Commissions and Other Compensation are subject to the tax imposed by this Chapter may offset losses from any Business when conducted in this Municipality or in any municipality that does not levy an income tax on Net Profits therefrom.
- (c) Commencing with taxable years beginning subsequent to December 31, 1981, the net loss from an unincorporated business activity may not be used to offset Salaries, Wages, Commissions and Other Compensation. However, if a Taxpayer is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity, except any portion of a loss separately reportable for Municipal tax purposes to another taxing entity, may be used to offset the profits of another for purposes of arriving at overall Net Profits. A husband and wife, in any Taxable Year, may elect to file separate or joint returns.
- (d) If a net operating loss has been sustained in any Taxable Year, such loss may not be carried forward or backward to any other Taxable Year.
- (e) The Taxpayer making a return shall at the time of the filing thereof, pay to the Municipality the amount of taxes shown as due thereon provided, however, that where any portion of the tax so due shall have been deducted at the source, or where any portion of such tax has been paid by the Taxpayer, or where an income tax has been paid to another municipality, credit for the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return.
- (f) A Taxpayer who has overpaid his income tax in any Taxable Year may request a refund provided, however, there is no other tax liability and provided, further, that no amount of less than one dollar (\$1.00) will be refunded or collected.
- (g) Consolidated income tax returns for an Applicable Taxable Year shall be accepted from any affiliated group of Corporations each of which is subject to Municipal income tax if that affiliated group filed a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code for the Applicable Taxable Year. The Municipal income tax liability of each member of the affiliated group, however, shall be determined separately for each member of the affiliated group as provided in Section 181.03 of this Chapter.
- (h) Any tax imposed by this chapter shown to be due on a return shall be paid to the Administrator Finance Director or his delegate on or before the Annual Return Due Date.
- (i) Each individual earning or receiving Salaries, Wages, Commissions and Other Compensation shall file with her tax return a copy of all Form W-2 , federal schedules or other such similar documentation as is required by instructions to the return to verify earnings and any Municipal income tax withheld.
- (j) An individual may not claim federal Form 2106 deductions for municipal income tax purposes unless that individual has claimed the same deduction for federal income tax purposes and attaches to her annual return a copy of the federal Form 2106 filed with the Internal Revenue Service.
- (k) Each individual earning or receiving income from Business or from rental property shall file with her tax return a copy of Schedule C, Schedule E or other similar form that was filed with her federal income tax return for the Applicable Taxable Year regardless of whether such form shows a profit or loss. (Ord. 28-01. Passed 4-16-01.)

Section 17. Section 181.10 of the Codified Ordinances is hereby deleted.

Section 18. Section 181.21 of the Codified Ordinances is hereby deleted.

Section 19. All text reading "Fiscal Officer" shall be changed to "Director of Finance".

<u>Section 20.</u> This Ordinance shall be declared an emergency necessary for the public health, safety and welfare of the citizens of the Village of Obetz, such emergency arising from the need to ensure that the Codified Ordinances do not conflict with the Charter; WHEREFORE, this ordinance shall take effect and be in force from and after its passage.

Passed this day of \text{\textit{Places}}	<u>mber</u> , 2014.
ATTESTS: Stacey Boumis, Clerk of Council	D. Greg Scott, Mayor
	Michael Flaherty, Council Pres. Pro-Tem

APPROVED AS TO FORM

Eve M. Ellinger, Esq., Law Director

CERTIFICATION OF PUBLICATION

Stacey Boumis, Clerk

Date