NOTICE
SPECIAL MEETING OF COUNCIL

Clerk's Office, Brook Park, Ohio

JANUARY 18, 2018

TO: COUNCILMEMBERS STEMM, MENCINI, ORCUTT, SCOTT, BURGIO, POINDEXTER, SALVATORE, COUNCIL PRESIDENT VECCHIO, MAYOR GAMMELLA, LAW DIRECTOR HORVATH, FINANCE DIRECTOR CINGLE

YOU ARE HEREBY NOTIFIED THAT A SPECIAL MEETING OF COUNCIL HAS BEEN CALLED FOR THE PURPOSE OF:

__XXX__ COUNCIL MEETING _____ CAUCUS MEETING

_____ EXECUTIVE SESSION _____ OTHER (Specify)

Such special meeting will accordingly be held on TUESDAY, the 23rd day of JANUARY, IMMEDIATELY FOLLOWING THE REGULAR CAUCUS MEETING at the place of holding regular meetings. (*Refer to Rules of Council, No. 4, if applicable.)

SUBJECT:

ROLL CALL OF MEMBERS

PLEDGE OF ALLEGIANCE

REMARKS FROM THE AUDIENCE ON THE ORDINANCES AND/OR RESOLUTIONS THAT PERTAIN TO THE AGENDA ONLY:

INTRODUCTION OF ORDINANCES AND RESOLUTIONS: (FIRST READING):

SEE ATTACHED SHEET FOR LEGISLATION TITLES

SECOND READING OF ORDINANCES AND RESOLUTIONS:

SEE ATTACHED SHEET FOR LEGISLATION TITLES

ADJOURNMENT

[signature]	1-19-18	4:37 PM
Council President	Date	Time
Michelle Blazsak	1-19-2018	4:38pm
Clerk of Council	Date	Time

INTRODUCTION OF ORDINANCES AND RESOLUTIONS: (FIRST READING):

1. A RESOLUTION GRANTING A CONDITIONAL USE PERMIT TO MAINTAIN A TWO-FAMILY DWELLING AT 5774 SMITH ROAD, LOCATED IN THE U5-A ZONE AND DECLARING AN EMERGENCY. Introduced by Council as a Whole. **Note: Pending Council's decision to move from the Regular Caucus meeting held prior.**

SECOND READING OF ORDINANCES AND RESOLUTIONS:

1. ORDINANCE NO. 11012-2018, AMENDING SECTIONS 1803, 1805, 1807, 1809, 1810 OF THE BROOK PARK CODIFIED ORDINANCES AND DECLARING AN EMERGENCY. Introduced by Mayor Gammella

P/C _____
CA 1-23-18
1st R _____
2nd R _____
3rd R _____
R/C _____

CITY OF BROOK PARK, OHIO

Resolution No. _____

Introduced By: COUNCIL AS A WHOLE

A RESOLUTION
GRANTING A CONDITIONAL USE PERMIT TO
MAINTAIN A TWO-FAMILY DWELLING AT
5774 SMITH ROAD, LOCATED IN A U5-A ZONE,
AND DECLARING AN EMERGENCY

WHEREAS, Efren and Janet Vega filed an application for a conditional use permit with the Brook Park Planning Commission; and

WHEREAS, the conditional use requested is to maintain a two family dwelling at 5774 Smith Road located in the U5-A Zone; and

WHEREAS, the request for a conditional use permit was presented at a public hearing on January 8, 2018 before the Brook Park Planning Commission, which referred this matter to Council for approval and recommended the waiver of requirements set forth in Section 1121.36(c) of the Brook Park Codified Ordinances; and

NOW THEREFORE BE IT RESOLVED, by the Council of the City of Brook Park, State of Ohio that:

SECTION 1: The Council of the City of Brook Park finds that the proposed conditional use permit requested is appropriate in the location for which it is proposed and hereby grants the conditional use permit for a two-family dwelling at 5774 Smith Road.

SECTION 2: It is found and determined that all formal actions of this Council concerning and relating to this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal actions were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3: This Resolution is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of said City, and for the further purpose of granting a conditional use permit to maintain a two family dwelling; therefore provided this Resolution receives the

affirmative vote of at least five (5) members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, from and after the earliest period allowed by law.

PASSED: _____

_____
PRESIDENT OF COUNCIL

ATTEST: _____
Clerk of Council

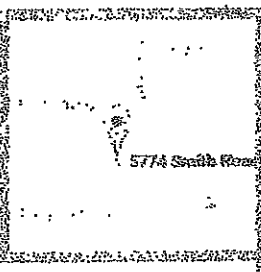
APPROVED: _____
MAYOR

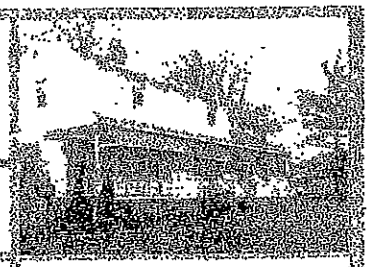
_____
DATE

I HEREBY APPROVE THE WITHIN INSTRUMENT AS TO LEGAL FORM AND CORRECTNESS

DIRECTOR OF LAW

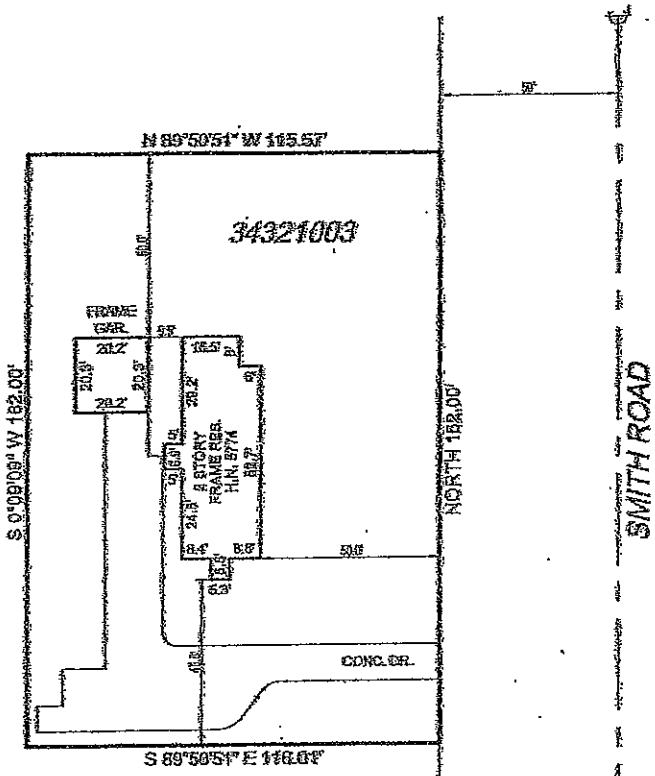
OHIO
REALTITLE





PROPERTY ADDRESS: 5774 SMITH ROAD BROOK PARK, OHIO 44142

SURVEY NUMBER: 242432



ACKNOWLEDGED & ACCEPTED

BY:_____

BY:_____

DATE

10 20 40 80

SCALE: 1" = 40'

Exacta: 242432/AL

STATE OF OHIO
BRUCE L. ROBINSON
7774
REGISTERED PROFESSIONAL SURVEYOR

THIS SEAL EXPIRES 12/31/2017

CLIENT NUMBER: 68188	DATE: 3/7/2017
BUYER: ELFREN L. VEGA	
SELLER: ANJANA KATARIA SINGH AND JASBIR SINGH	
SUBLOT / ORIGINAL LOT: PART OF LOT NO. 3 SECTION 10	
SUBDIVISION: MIDDLEBURG TOWNSHIP	
PLAT:	PO:
COUNTY: CUYAHOGA	
CERTIFIED TO: OHIO REAL TITLE AGENCY, LLC (CLE) & FIRST NATIONAL BANK	

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5bdroom 3 baths
2 kitchens

P/C
CA 1-9-18
1st R 1-16-18
2nd R 1-23-18 spawn
3rd R
B/C

CITY OF BROOK PARK, OHIO

ORDINANCE NO: 11012-2018

INTRODUCED BY: MAYOR GAMMELLA

AN ORDINANCE
AMENDING SECTIONS 1803, 1805, 1807, 1809, 1810
OF THE BROOK PARK CODIFIED ORDINANCES
AND DECLARING AN EMERGENCY

WHEREAS, through Ohio H.B. 49, updates have been made to the Municipal Income Tax by the Ohio General Assembly since Ohio H.B. 5 was passed; and

WHEREAS, upon a detailed review of Ohio H.B. 49, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 31, 2018 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code;

NOW THEREFORE, BE IT ORDAINED, by the Council of the City of Brook Park, State of Ohio, that:

SECTION 1: Section 1803.02 of the Codified Ordinances of the City of Brook Park is hereby amended to read as follows:

1803.02 ADJUSTED FEDERAL TAXABLE INCOME.

"Adjusted Federal Taxable Income," for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under Section 1805.25~~(d)~~ **(e)** of this chapter, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

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

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

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

(d) (1) Except as provided in division (d)(2) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Sections 1221 or 1231 of the Internal Revenue Code;

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

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

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

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

~~(h) (1) Except as limited by divisions (h)(2), (3) and (4) of this section, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017. The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.~~

~~(2) No person shall use the deduction allowed by division (h) of this section to offset qualifying wages.~~

~~(3) A. For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, more than fifty per cent (50%) of the amount of the deduction otherwise allowed by division (h)(1) of this section.~~

~~B. For taxable years beginning in 2023 or thereafter, a person may deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, the full amount allowed by division (h)(1) of this section.~~

~~(4) Any pre-2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to division (h) of this section.~~

~~(5) Nothing in division (h)(3)A. of this section precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (h)(3)A. of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (h)(3)A. of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022,~~

~~the limitation described in division (h)(3)A. of this section shall apply to the amount carried forward~~

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

(i) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with Section 1806.03(e)(3)(B.

(j) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with Section 1806.03(e)(3)B.

(k) If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in Section 1803.48(b) of this chapter, is not a publicly traded partnership that has made the election described in Section 1803.25~~(d)~~**(e)** of this chapter, and is not an individual, the taxpayer is required to compute adjusted federal taxable income under this chapter as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member are not allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction. Nothing in Section 1803.02 of this chapter permits a taxpayer to add or deduct any amount more than once, or permits a taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

SECTION 2. Existing Section 1803.02 of the City's Codified Ordinances and all other Ordinances inconsistent herewith are hereby repealed.

SECTION 3. Section 1803.16 of the Codified Ordinances of the City of Brook Park is hereby amended to read as follows:

1803.16 INCOME.

"Income" means the following:

(a) (1) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including but not limited to bonuses, incentive and profit-sharing payments, vacation pay, payments received under a wage continuation plan from an employer

or third party during the period of disability or sickness, and contributions made by or on behalf of an employee to a tax deferred plan such as a 401k, 403b, IRA, Keogh, SEP or other similar plans, and the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in Section 1803.25~~(d)~~ **(e)** of this chapter.

(2) For the purposes of division (a)(1) of this section:

A. Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (a)(4) of this section;

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

(3) Division (a)(2) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' distributive shares of net profits from S corporations are subject to tax in the City of Brook Park as provided in Section 1803.13(n) or division(e) of this section.

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

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

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

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

the municipal corporation where winnings occur is limited to the credit as specified in Section 1808.01.

(e) For residents, an S corporation shareholder's distributive share of net profits of the S corporation to the extent the distributive share would be allocated or apportioned to this state under R.C. § 5733.05(B)(1) and (2) if the S corporation were a corporation subject to taxes imposed under R.C. Chapter 5733, and the tax shall apply to the distributive share of a shareholder of an S corporation in the hands of the shareholder of the S corporation.

SECTION 4. Existing Section 1803.16 of the City's Codified Ordinances and all other Ordinances inconsistent herewith are hereby repealed.

SECTION 5. Section 1803.22 of the Codified Ordinances of the City of Brook Park is hereby amended to read as follows:

1803.22 MUNICIPAL TAXABLE INCOME.

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

(1) For a person other than an individual, income ~~reduced by exempt income to the extent otherwise included in income and then, as applicable~~, apportioned or situsted to the Municipality under Section 1806.02, ~~and further~~ **as applicable** reduced by any pre-2017 net operating loss carryforward available to the person for the City of Brook Park.

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

(3) For an individual who is a nonresident of the Municipality, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situsted to the Municipality under Section 1806.02, then reduced as provided in division (b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the Municipality.

(b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (a)(2) or (a)(3) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by Section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation.

SECTION 6. Existing Section 1803.22 of the City's Codified Ordinances and all other Ordinances inconsistent herewith are hereby repealed.

SECTION 7. Section 1803.25 of the Codified Ordinances of the City of Brook Park is hereby amended to read as follows:

~~1803.25 NET PROFIT.~~

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

~~(b) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of this division, the net operating loss carried forward will be calculated and deducted in the same manner as provided in Section 1803.02(h) of this chapter.~~

~~(c) For the purposes of this Part 18, and notwithstanding division (a) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.~~

~~(d) (1) For purposes of this Part 18, "publicly traded partnership" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.~~

~~(2) For the purposes of this Part 18, and not withstanding any other provision of this Part 18, the net profit of a publicly traded partnership that makes the election described in division (d) of this section shall be taxed as if the partnership were a C corporation, and shall not be treated as the net profit or income of any owner of the partnership.~~

~~(3) A publicly traded partnership that is treated as a partnership for federal income tax purposes and that is subject to tax on its net profits in one or more municipal corporations in this state may elect to be treated as a C corporation for municipal income tax purposes. The publicly traded partnership shall make the election in every municipal corporation in which the partnership is subject to taxation on its net profits. The election shall be made on the annual tax return filed in each such municipal corporation. Once the election is made, the election is binding for a five-year period beginning with the first taxable year of the initial election. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing municipal income tax returns as a C corporation for municipal purposes under division (d)(4) of this section.~~

~~(4) An election to discontinue filing as a C corporation must be made in the first year following the last year of a five-year election period in effect under division (d)(3) of this section. The election to discontinue filing as a C corporation is binding for a five-year period beginning with the first taxable year of the election and continues to be binding for each subsequent five-year period unless the taxpayer elects to~~

~~discontinue filing municipal income tax returns as a partnership for municipal purposes. An election to discontinue filing as a partnership must be made in the first year following the last year of a five-year election period.~~

~~(5) The publicly traded partnership shall not be required to file the election with any municipal corporation in which the partnership is not subject to taxation on its net profits, but division (d) of this section applies to all municipal corporations in which an individual owner of the partnership resides.~~

~~(6) The individual owners of the partnership not filing as a C Corporation shall be required to file with their municipal corporation of residence, and report partnership distribution of net profit.~~

1803.25 NET PROFIT

(a) "NET PROFIT" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of this division, the net operating loss carried forward will be calculated and deducted in the same manner as provided in Section 1803.25(c) of this Chapter.

(b) "Net Profit" for a person other than an individual means adjusted federal taxable income reduced by any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017, subject to the limitations of 1803.25(c) of this section.

(c) (1) The amount of such operating loss shall be deducted from net profit to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five (5) consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(2) No person shall use the deduction allowed by Section 1803.25(c) of this section to offset qualifying wages.

(3) (i) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than 50% of the amount of the deduction otherwise allowed by Section 1803.25(c).

(ii) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by Section 1803.25(c) without regard to the limitation of Section 1803.25(c)(3)(i).

(4) Any pre 2017 net operating loss carryforward deduction that is available may be utilized before a taxpayer may deduct any amount pursuant to Section 1803.25(c).

(5) Nothing in Section 1803.25(c)(3)(i) precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of Section 1803.25(c)(3)(i). To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of Section 1803.02(h)(1) of this Section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in Section 1803.25(c)(3)(i) shall apply to the amount carried forward.

(d) For the purposes of this ordinance, and notwithstanding Section 1803.25(b) net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead by included in the net profit of the owner of the disregarded entity.

(e) A publicly traded partnership that is treated as a partnership for federal income tax purposes, and that is subject to tax on its net profits by City of Brook Park may elect to be treated as a C corporation for City of Brook Park, and shall not be treated as the net profit or income of any owner of the partnership. The election shall be made on the annual return for City of Brook Park. City of Brook Park will treat the publicly traded partnership as a C corporation if the election is so made.

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

SECTION 8. Existing Section 1803.25 of the City's Codified Ordinances and all other Ordinances inconsistent herewith are hereby repealed.

SECTION 9. Section 1803.45 of the Codified Ordinances of the City of Brook Park is hereby amended to read as follows:

~~1803.45 Tax Director~~
~~"Tax Director" means the individual charged with direct responsibility for administration of an income tax levied by a municipal corporation in accordance with this Part 18, and also includes any person retained by the Municipality to administer taxes levied by the City, but only if such person is not compensated in whole or in part on a contingency basis~~.

1803.45 Tax Director
"Tax Director" means the individual charged with direct responsibility for administration of an income tax levied by City of Brook Park in accordance with Part 18. Tax Director does not include the state tax commissioner.

"Tax Commissioner" means the Tax Commissioner appointed under section 121.03 of the Ohio Revised Code.

SECTION 10. Existing Section 1803.45 of the City's Codified Ordinances and all other Ordinances inconsistent herewith are hereby repealed.

SECTION 11. Section 1805.01 of the Codified Ordinances of the City of Brook Park is hereby amended to read as follows:

1805.01 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 is required to 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 1805.02 or division (d) or (f) of this section. An employer, agent of an employer, or other payer is required to 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.~~

(a) (1) Each employer, agent of an employer, or other payer located or doing business in the City of Brook Park shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City of Brook Park. Except for qualifying wages for which withholding is not required under Section 1805.02 or division (d) or (f) of this section, the tax shall be withheld at the rate, specified in Section 1801.02(b) of this chapter/ordinance, of 2.00%. An employer, agent of 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 is required to remit to the Tax Director 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 Director 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 or taxes required to be deducted and withheld shall make quarterly payments to the Tax Director 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 are required to be remitted monthly to the Tax Director 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 Municipality in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars ($2,399.00), 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 ($200.00). Payment under division (b)(1)B. of this section shall be made ~~so that the payment is received by~~ **to** the Tax Director not later than fifteen days after the last day of each month.

C. An employer, agent of an employer or other payer is required to make payment by electronic funds transfer to the Tax Director of all taxes deducted and withheld on behalf of the employee for remittance to the Municipality if the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code; 26 C.F.R. 31.6302-1, or any other federal statute or regulation. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this chapter. Once the threshold for remitting payment electronically for federal purposes has been met, any accrued municipal income tax withheld from employee qualifying wages earned within the Municipality shall be remitted to the Municipality at the same time that the federal tax withholding payment is due.

SECTION 12. Existing Section 1805.01 of the City's Codified Ordinances and all other Ordinances inconsistent herewith are hereby repealed.

SECTION 13. Section 1807 of the Codified Ordinances of the City of Brook Park is hereby amended to read as follows:

1807. Declaration of Estimated Tax

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

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

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

(b) (1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Director, if the amount payable as

estimated taxes is at least two hundred dollars ($200.00). For the purposes of this section:

A. Taxes withheld from qualifying wages will be considered as paid to the municipal corporation for which the taxes were withheld in equal amounts on each payment date. If the taxpayer establishes the dates on which all amounts were actually withheld, the amounts withheld will be considered as paid on the dates on which the amounts were actually withheld.

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

C. A taxpayer having a taxable year of less than twelve months must make a declaration under rules prescribed by the Tax Director.

(2) Taxpayers filing joint returns must file joint declarations of estimated taxes.

(3) The declaration of estimated taxes must be filed on or before the date prescribed for the filing of municipal income tax returns under Section 1809.01(g) or on or before the fifteenth day of the fourth month of the first taxable year after the taxpayer becomes subject to tax for the first time.

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

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

(c) (1) The required portion of the tax liability for the taxable year that is paid through estimated taxes made payable to the Municipality or Tax Director, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, is as follows:

A. On or before the fifteenth day of the fourth month after the beginning of the taxable year, twenty-two and one-half per cent (22.5%) of the tax liability for the taxable year;

B. On or before the fifteenth day of the sixth month after the beginning of the taxable year, forty-five per cent (45%) of the tax liability for the taxable year;

C. On or before the fifteenth day of the ninth month after the beginning of the taxable year, sixty-seven and one-half per cent (67.5%) of the tax liability for the taxable year;

D. ~~On or before the fifteenth day of the twelfth month of the taxable year, ninety per cent (90%) of the tax liability for the taxable year~~.

D. For an individual, on or before the fifteenth (15th) day of the first month of the following taxable year, ninety-percent (90%) of the tax liability for the taxable year. For a person other than an individual, on or before the fifteenth (15th

day of the twelve month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

(2) A taxpayer may amend a declaration under rules prescribed by the Tax Director. When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates. The amended declaration must be filed on the next applicable due date as outlined in divisions (c)(1)A. through (c)(1)D. of this section.

(3) On or before the fifteenth day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return is required to be filed and any balance which may be due shall be paid with the return in accordance with Section 1809.01.

A. For taxpayers who are individuals, or who are not individuals and are reporting and filing on a calendar year basis, the annual tax return is due on the same date as the filing of the federal tax return, unless extended pursuant to R.C. § 5747.08(G).

B. For taxpayers who are not individuals, and are reporting and filing on a fiscal year basis or any period other than a calendar year, the annual return is due on the fifteenth day of the fourth month following the end of the taxable year or period.

(4) An amended declaration is required whenever the taxpayer's estimated tax liability changes during the taxable year. A change in estimated tax liability may either increase or decrease the estimated tax liability for the taxable year.

(d) (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 1810.01 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (e) of this section. The amount of the underpayment shall be determined as follows:

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

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

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

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

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

extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

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

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

(2) The amount of estimated taxes that were paid equals at least one hundred per cent (100%) of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the municipal corporation Section 1809.01 for that year.

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

(f) A Tax Director may waive the requirement for filing a declaration of estimated
taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.

SECTION 14. Existing Section 1807 of the City's Codified Ordinances and all other Ordinances inconsistent herewith are hereby repealed.

SECTION 15. Section 1809.01 of the Codified Ordinances of the City of Brook Park is hereby amended to read as follows:

1809.01 RETURN AND PAYMENT OF TAX.

(a) (1) An annual City municipal income tax return must 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 Director will accept on behalf of all nonresident and resident individual taxpayers a return filed by an employer, agent of an employer, or other payer located in the Municipality under Section 1805.01 (c) when the nonresident or resident's 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, who turn eighteen years of age during the tax year or are older than eighteen years of age, are required to 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 must 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 Part 18, 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) Spouses may file a joint return.

(f) (1) Each return required to be filed under this section must 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 must include the taxpayer's social security number or taxpayer identification number. Each return must 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 **or in the case of a return or request required by a qualified municipal corporation, Ohio form IT-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 Director unless the Tax Director 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 Director 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.

(5) After a taxpayer files a tax return, the Tax Director will request, and the taxpayer must 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 Director.

(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 must also be included to avoid delay in processing, or disallowance by the Tax Director of undocumented credits or losses.

(g) (1) A. Except as otherwise provided in this Part 18, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Director on or before the date prescribed for the filing of state individual income tax returns under R.C. § 5747.08(G). The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Director or on generic forms, together with remittance made payable to the Municipality.

B. Except as otherwise provided in this Part 18, each annual net profit income tax return required to be filed under this section by a taxpayer that is not an individual must be completed and filed as required by the Tax Director on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year or period. The taxpayer must complete and file the return or notice on forms prescribed by the Tax Director or on generic forms, together with remittance made payable to the Municipality.

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 ($10.00) or less.

(2) If the Tax Director considers it necessary in order to ensure the payment of the tax imposed by the Municipality in accordance with this Part 18, the Tax Director 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 1809.02 applies, to the extent that any provision in this division

conflicts with any provision in Section 1809.02, the provision in Section 1809.02 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 ($10.00) 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 (f)(4) of this section.

(i) This division shall not apply to payments required to be made under Section 1805.01(b)(1)B.

(1) The date of the postmark on the cover of any report, claim, statement, or other document required to be filed, or any payment required to be made, to or with the Tax Director or Municipality, will be deemed the date of delivery or 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 is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Director 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~~.

(2) If a payment under this section is made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

(j) The amounts withheld for the Municipality by an employer, the agent of an employer, or other payer as described in Section 1805.01 will 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 Director about matters pertaining to the return. The return or instructions accompanying the return will state that by checking the box the taxpayer authorizes the Tax Director 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 Director with information that is missing from the return, to contact the Tax Director 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 Director and has shown to the preparer or other person. Authorization by the taxpayer of another person to communicate with the Tax Director about matters pertaining to the return does not preclude the Tax Director from contacting the taxpayer regarding such matters.

(l) The Tax Director of the Municipality will accept for filing a generic form of any income tax return, report, or document required by the Municipality in accordance with this Part 18, 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 Director, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this Part 18 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 Director will 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 1805.02.

(2) A person may notify the Tax Director 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 Municipality, and the person has filed all appropriate and required returns and remitted all applicable income tax and withholding payments as provided by this Part 18. The Tax Director is not required to accept an affidavit from a taxpayer who has not complied with the provisions of this Part 18.

B. The person no longer provides services in the Municipality, and does not expect to be subject to the City's income tax for the taxable year. The person must 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 must include the following statement: "The affiant has no plans to perform any services within the Municipality, make any sales in the Municipality, or otherwise become subject to the tax levied by the Municipality during the taxable year. If the affiant does become subject to the tax levied by the Municipality for the taxable year, the affiant agrees to be considered a taxpayer and to properly register as a taxpayer with the Municipality, 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 Director shall not require the person to file any tax return for the taxable year unless the Tax Director 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 is the responsibility of the taxpayer to comply with the provisions of this Part 18 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 Director for the taxable year. Nothing in division (n) of this section prohibits the Tax Director from performing an audit of the person.

SECTION 16. Existing Section 1809.01 of the City's Codified Ordinances and all other Ordinances inconsistent herewith are hereby repealed.

SECTION 17. Section 1810 of the Codified Ordinances of the City of Brook Park is hereby amended to read as follows:

1810 Penalty, Interest, Fees, and Charges

1810.01 PENALTY, INTEREST, FEES, AND CHARGES.

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

(1) "Applicable law" means this Part 18, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the Municipality provided such resolutions, ordinances, codes, directives, instructions, and rules impose or directly or indirectly address the levy, payment, remittance, or filing requirements of a municipal income tax.

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

(3) "Income tax," "estimated income tax," and "withholding tax" mean any income tax, estimated income tax, and withholding tax imposed by a Municipal Corporation pursuant to applicable law, including at any time before January 1, 2016.

(4) "Interest rate as described in division (a) of this section" means the federal short-term rate, rounded to the nearest whole number per cent, plus five per cent (5%). The rate will apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (a)(2) of this section.

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

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

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

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

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

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

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

B. Income tax, estimated income tax, and withholding tax required to be paid or remitted to the Municipality on or after January 1, 2016 for taxable years beginning on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the City of Brook Park's ordinances the were effective before January 1, 2016.

(c) The Municipality will impose on a taxpayer, employer, any agent of the employer, and any other payer, and will attempt to collect, the interest amounts and penalties prescribed in this section when the taxpayer, employer, agent of the employer, or any other payer for any reason fails, in whole or in part, to make to the Municipality timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the Municipality any return required to be filed.

(1) Interest shall be imposed at the rate defined as "interest rate as described in division (a) of this section", per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax. This imposition of interest shall be assessed per month, or fraction of a month.

(2) With respect to unpaid income tax and unpaid estimated income tax, a penalty equal to fifteen percent (15%) of the amount not timely paid shall be imposed.

~~(3) With respect to any unpaid withholding tax, a penalty equal to fifty percent (50%) of the amount not timely paid shall be imposed~~.

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

(4) With respect to returns other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars ($25.00) for each failure to timely file each return, regardless of the liability shown thereon for each month,

or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of one hundred fifty dollars ($150.00) in assessed penalty for each failure to timely file a return.

(d) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the Municipality will not refund or credit any penalty, amount of interest, charges or additional fees that were properly imposed or collected before January 1, 2016.

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(e) The Tax Director may, in the Tax Director's sole discretion, abate penalties or interest imposed under this section when the Tax Director deems such abatement or partial abatement to be appropriate. Such abatement or partial abatement shall be properly documented and maintained on the record of the taxpayer who received benefit of such abatement or partial abatement.

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

SECTION 18. Existing Section 1809.01 of the City's Codified Ordinances and all other Ordinances inconsistent herewith are hereby repealed.

SECTION 19: It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meeting open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 20: This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of said City, and for the further reason to amend Sections 1803, 1805, 1807, 1809 and 1810 of our codified ordinances; therefore, provided this Resolution receives the affirmative vote of at least five (5) members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, from and after the earliest period allowed by law.

PASSED: _____

_____
PRESIDENT OF COUNCIL

ATTEST: _____
Clerk of Council

APPROVED: _____
MAYOR

_____
DATE

I HEREBY APPROVE THE WITHIN INSTRUMENT AS TO LEGAL FORM AND CORRECTNESS

DIRECTOR OF LAW