

## **CODIFIED ORDINANCES OF RIVERSIDE**

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## CODIFIED ORDINANCES OF RIVERSIDE

### PART ONE - ADMINISTRATIVE CODE

#### TITLE ONE - General Provisions

Chap. 101. Codified Ordinances.

Chap. 103. Open Meetings.

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#### CHAPTER 101 Codified Ordinances

<p><b>101.01</b> Designation; citation; headings.</p> <p><b>101.02</b> General definitions.</p> <p><b>101.03</b> Rules of construction.</p> <p><b>101.04</b> Revivor; effect of amendment or repeal.</p> <p><b>101.05</b> Construction of section references.</p>	<p><b>101.06</b> Conflicting provisions.</p> <p><b>101.07</b> Determination of legislative intent.</p> <p><b>101.08</b> Severability.</p> <p><b>101.99</b> General penalty.</p>
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#### CROSS REFERENCES

See sectional histories for similar State law

Statute of limitations on prosecutions - see Ohio R.C. 718.06; GEN. OFF. 501.06

Codification in book form - see Ohio R.C. 731.23

Imprisonment until fine and costs are paid - see Ohio R.C. 1905.30, 2947.14

Citation issuance for minor misdemeanors - see Ohio R.C. 2935.26 et seq.

Rules of construction for offenses and penalties - see GEN. OFF. 501.04

**101.01 DESIGNATION; CITATION; HEADINGS.**

(a) All ordinances of a permanent and general nature of the Municipality as revised, codified, rearranged, renumbered and consolidated into component codes, titles, chapters and sections shall be known and designated as the Codified Ordinances of Riverside, Ohio, for which designation "Codified Ordinances" may be substituted. Code, title, chapter and section headings do not constitute any part of the law as contained in the Codified Ordinances.

(ORC 1.01)

(b) All references to codes, titles, chapters and sections are to such components of the Codified Ordinances unless otherwise specified. Any component code may be referred to and cited by its name, such as the "Traffic Code". Sections may be referred to and cited by the designation "Section" followed by the number, such as "Section 101.01".

**101.02 GENERAL DEFINITIONS.**

As used in the Codified Ordinances, unless another definition is provided or the context otherwise requires:

- (a) "And" may be read "or", and "or" may be read "and", if the sense requires it.  
(ORC 1.02(F))
- (b) "Another" when used to designate the owner of property which is the subject of an offense, includes not only natural persons but also every other owner of property.  
(ORC 1.02(B))
- (c) "Bond" includes an undertaking and "undertaking" includes a bond.  
(ORC 1.02(D), (E))
- (d) "Council" means the legislative authority of the Municipality.
- (e) "County" means Montgomery County, Ohio.
- (f) "Keeper" or "proprietor" includes all persons, whether acting by themselves or as a servant, agent or employee.
- (g) "Land" or "real estate" includes rights and easements of an incorporeal nature.  
(ORC 701.01(F))
- (h) "Municipality" or "City" means the City of Riverside, Ohio.
- (i) "Oath" includes affirmation and "swear" includes affirm.  
(ORC 1.59(B))
- (j) "Owner", when applied to property, includes any part owner, joint owner or tenant in common of the whole or part of such property.
- (k) "Person" includes an individual, corporation, business trust, estate, trust, partnership and association.  
(ORC 1.59(C))
- (l) "Premises", as applied to property, includes land and buildings.
- (m) "Property" means real and personal property.  
(ORC 1.59(E))  
"Personal property" includes all property except real.  
"Real property" includes lands, tenements and hereditaments.
- (n) "Public authority" includes boards of education; the Municipal, County, State or Federal government, its officers or an agency thereof; or any duly authorized public official.

- (o) "Public place" includes any street, sidewalk, park, cemetery, school yard, body of water or watercourse, public conveyance, or any other place for the sale of merchandise, public accommodation or amusement.
- (p) "Registered mail" includes certified mail and "certified mail" includes registered mail.  
(ORC 1.02(G))
- (q) "Rule" includes regulation. (ORC 1.59(F))
- (r) "Sidewalk" means that portion of the street between the curb line and the adjacent property line intended for the use of pedestrians.
- (s) "This State" or "the State" means the State of Ohio.  
(ORC 1.59(G))
- (t) "Street" includes alleys, avenues, boulevards, lanes, roads, highways, viaducts and all other public thoroughfares within the Municipality.
- (u) "Tenant" or "occupant", as applied to premises, includes any person holding a written or oral lease, or who actually occupies the whole or any part of such premises, alone or with others.
- (v) "Whoever" includes all persons, natural and artificial; partners; principals, agents and employees; and all officials, public or private.  
(ORC 1.02(A))
- (w) "Written" or "in writing" includes any representation of words, letters, symbols or figures. This provision does not affect any law relating to signatures.  
(ORC 1.59(J))

### **101.03 RULES OF CONSTRUCTION.**

(a) Common and Technical Usage. Words and phrases shall be read in context and construed according to the rules of grammar and common usage. Words and phrases that have acquired a technical or particular meaning, whether by legislative definition or otherwise, shall be construed accordingly.

(ORC 1.42)

(b) Singular and Plural; Gender; Tense. As used in the Codified Ordinances, unless the context otherwise requires:

- (1) The singular includes the plural, and the plural includes the singular.
- (2) Words of one gender include the other genders.
- (3) Words in the present tense include the future.

(ORC 1.43)

(c) Calendar; Computation of Time.

(1) Definitions.

A. "Week" means seven consecutive days.

B. "Year" means twelve consecutive months.

(ORC 1.44)

- (2) If a number of months is to be computed by counting the months from a particular day, the period ends on the same numerical day in the concluding month as the day of the month from which the computation is begun, unless there are not that many days in the concluding month, in which case the period ends on the last day of that month.

(ORC 1.45)

- (3) The time within which an act is required by law to be done shall be computed by excluding the first and including the last day, except that when the last day falls on Sunday or a legal holiday, then the act may be done on the next succeeding day which is not a Sunday or a legal holiday. When a public office, in which an act required by law is to be performed, is closed to the public for the entire day which constitutes the last day for doing such act or before its usual closing time on such day, then such act may be performed on the next succeeding day which is not a Sunday or a legal holiday. If any legal holiday falls on Sunday, the next succeeding day is a legal holiday.  
(ORC 1.14)
- (4) When legislation is to take effect or become operative from and after a day named, no part of that day shall be included.  
(ORC 1.15)
- (5) In all cases where the law shall require any act to be done in a reasonable time or reasonable notice to be given, such reasonable time or notice shall mean such time only as may be necessary for the prompt performance of such duty or compliance with such notice.

(d) Authority. When the law requires an act to be done which may by law as well be done by an agent as by the principal, such requirement shall be construed to include all such acts when done by an authorized agent.

(e) Joint Authority. All words purporting to give joint authority to three or more municipal officers or other persons shall be construed as giving such authority to a majority of such officers or other persons, unless it shall be otherwise expressly declared in the law giving the authority or inconsistent with State statute or Charter provisions.

(f) Exceptions. The rules of construction shall not apply to any law which shall contain any express provision excluding such construction, or when the subject matter or context of such law may be repugnant thereto.

#### **101.04 REVIVOR; EFFECT OF AMENDMENT OR REPEAL.**

(a) The repeal of a repealing ordinance does not revive the ordinance originally repealed nor impair the effect of any saving clause therein.  
(ORC 1.57)

(b) An ordinance which is re-enacted or amended is intended to be a continuation of the prior ordinance and not a new enactment, so far as it is the same as the prior ordinance.  
(ORC 1.54)

(c) The re-enactment, amendment or repeal of an ordinance does not, except as provided in subsection (d) hereof:

- (1) Affect the prior operation of the ordinance or any prior action taken thereunder;

- (2) Affect any validation, cure, right, privilege, obligation or liability previously acquired, accrued, accorded or incurred thereunder;
- (3) Affect any violation thereof or penalty, forfeiture or punishment incurred in respect thereto, prior to the amendment or repeal;
- (4) Affect any investigation, proceeding or remedy in respect of any such privilege, obligation, liability, penalty, forfeiture or punishment; and the investigation, proceeding or remedy may be instituted, continued or enforced, and the penalty, forfeiture or punishment imposed, as if the ordinance had not been repealed or amended.

(d) If the penalty, forfeiture or punishment for any offense is reduced by a re-enactment or amendment of an ordinance, the penalty, forfeiture, or punishment, if not already imposed, shall be imposed according to the ordinance as amended.  
(ORC 1.58)

#### **101.05 CONSTRUCTION OF SECTION REFERENCES.**

(a) A reference to any portion of the Codified Ordinances applies to all re-enactments or amendments thereof.  
(ORC 1.55)

(b) If a section refers to a series of numbers or letters, the first and the last numbers or letters are included.  
(ORC 1.56)

(c) Wherever in a penalty section reference is made to a violation of a series of sections or of subsections of a section, such reference shall be construed to mean a violation of any section or subsection included in such reference.

References in the Codified Ordinances to action taken or authorized under designated sections of the Codified Ordinances include, in every case, action taken or authorized under the applicable legislative provision which is superseded by the Codified Ordinances.  
(ORC 1.23)

#### **101.06 CONFLICTING PROVISIONS.**

(a) If there is a conflict between figures and words in expressing a number, the words govern.  
(ORC 1.46)

(b) If a general provision conflicts with a special or local provision, they shall be construed, if possible, so that effect is given to both. If the conflict between the provisions is irreconcilable, the special or local provision prevails as an exception to the general provision, unless the general provision is the later adoption and the manifest intent is that the general provision prevail.  
(ORC 1.51)

(c) (1) If ordinances enacted at different meetings of Council are irreconcilable, the ordinance latest in date of enactment prevails.

- (2) If amendments to the same ordinance are enacted at different meetings of Council, one amendment without reference to another, the amendments are to be harmonized, if possible, so that effect may be given to each. If the amendments are substantively irreconcilable, the latest in date of enactment prevails. The fact that a later amendment restates language deleted by an earlier amendment, or fails to include language inserted by an earlier amendment, does not of itself make the amendments irreconcilable. Amendments are irreconcilable only when changes made by each cannot reasonably be put into simultaneous operation.  
(ORC 1.52)

#### **101.07 DETERMINATION OF LEGISLATIVE INTENT.**

- (a) In enacting an ordinance, it is presumed that:
  - (1) Compliance with the constitutions of the State and of the United States is intended;
  - (2) The entire ordinance is intended to be effective;
  - (3) A just and reasonable result is intended;
  - (4) A result feasible of execution is intended.  
(ORC 1.47)
- (b) An ordinance is presumed to be prospective in its operation unless expressly made retrospective.  
(ORC 1.48)
- (c) If an ordinance is ambiguous, the court, in determining the intention of Council may consider among other matters:
  - (1) The object sought to be attained;
  - (2) The circumstances under which the ordinance was enacted;
  - (3) The legislative history;
  - (4) The common law or former legislative provisions, including laws upon the same or similar subjects;
  - (5) The consequences of a particular construction;
  - (6) The administrative construction of the ordinance.  
(ORC 1.49)

#### **101.08 SEVERABILITY.**

If any provision of a section of the Codified Ordinances or the application thereof to any person or circumstance is held invalid, the invalidity does not affect the other provisions or applications of the section or related sections which can be given effect without the invalid provision or application, and to this end the provisions are severable.  
(ORC 1.50)

#### **101.99 GENERAL PENALTY.**

Whenever, in the Codified Ordinances or in any ordinance of the Municipality, any act is prohibited or is made or declared to be unlawful or an offense or a misdemeanor, or whenever the doing of any act is required or the failure to do any act is declared to be unlawful, where no specific penalty is otherwise provided, whoever violates any such provision shall be punished by a fine not exceeding one hundred dollars (\$100.00). A separate offense shall be deemed committed each day during or on which a violation continues or occurs.

**CHAPTER 103**  
**Open Meetings**

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| <p><b>103.01</b> Definitions.</p> <p><b>103.02</b> Notice of regular and organizational meetings.</p> <p><b>103.03</b> Notice of special meetings.</p> <p><b>103.04</b> Notice to news media of special meetings.</p> <p><b>103.05</b> Notification of discussion of specific types of public business.</p> | <p><b>103.06</b> Rules for the conduct of executive sessions.</p> <p><b>103.07</b> Effect of failure to comply.</p> <p><b>103.08</b> Distribution of copies.</p> |
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CROSS REFERENCES

Open meetings of Council - see CHTR. 4.09

**103.01 DEFINITIONS.**

As used in this chapter:

- (a) "Clerk" means the Clerk of the Council.
- (b) "Day" means a calendar day.
- (c) "Meeting" means any prearranged discussion of the public business of a municipal body by a majority of the members of the municipal body, but does not include meetings of an investigative and informational seeking nature.
- (d) "Executive session" means a discussion held outside the hearing of the public and news media for the sole purpose of the consideration of any of the following matters:
  - (1) Unless the City employee or official requests a public hearing; to consider the appointment, employment, dismissal, discipline, promotion, demotion or compensation of a city employee or official or the investigation of charges or complaints against a City employee or official;
  - (2) To consider the purchase of property for public purposes, or for the sale of public property, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal or private interest is adverse to the general public interest;

- (3) Conferences with any attorney representing the City as counsel, concerning disputes involving the City, its council, boards commissions, officials and employees that are the subject of pending or imminent court action or discussions of any matters which are properly covered under the attorney-client privilege as recognized by the law of Ohio;
  - (4) Preparing for, conducting or reviewing negotiations or bargaining sessions with public employees and officials of the City concerning their compensation or other terms and conditions of their employment;
  - (5) Matters required to be kept confidential by federal law or rules or State statutes.
  - (6) Specialized details of security arrangements where disclosure of the matters discussed might reveal information that could be used for the purpose of committing or avoiding prosecution for a violation of the law.
  - (7) To receive and consider from an applicant for a permit, license, variance, zoning change or other similar privilege granted by the City, the following information confidentially received from the applicant:
    - A. Marketing plans;
    - B. Specific business strategy;
    - C. Production techniques and trade secrets;
    - D. Financial projections;
    - E. Personal financial statements of the applicant or members of his immediate family, including, but not limited to tax records or other similar information not open to public inspection; Provided, however, that the vote to accept or reject the application as well as all proceedings not subject to this subsection shall be open to the public.
- (e) "Municipal body" means each of the following: Council and its committees, Planning Commission, Board of Zoning Appeals, Personnel Appeals Board and any other board, commission, committee, or similar decision-making body of the City authorized by Council.
- (f) "Oral notification" means notification given orally either in person or by telephone or by voice mail directly not a person for whom such notification is intended, or by leaving an oral message for such person at the telephone or voice mail number of such person as shown on the records kept by the Clerk.
- (g) "Post" means to post in area accessible to the public during the usual business hours at the Municipal Building and at the following additional locations:
  - (1) Riverside Municipal Center 1791 Harshman Road
  - (2) The School Library, Beverly Gardens Elementary School 555 Enright Avenue
  - (3) The School Library, Brantwood Elementary School 4350 Schwinn Drive
  - (4) The School Library, Virginia Stevenson Elementary School, 805 Harshman Road
  - (5) The School Library, Spinning Hilla Middle School, 5001 Eastman Avenue

- (h) "Special meeting" means a meeting which is neither a regular meeting nor an adjournment of a regular or special meeting to another time or day to consider items specifically stated on the original agenda of such regular or special meeting.
- (i) "Written notification" means notification in writing, faxes or delivered to the address of the person for whom such notification is intended as shown on the records kept by the Clerk, or in any way delivered to such person.  
(Ord. 95-0-34. Passed 2-23-95.)

#### **103.02 NOTICE OF REGULAR AND ORGANIZATIONAL MEETINGS.**

(a) The Clerk shall within ten days of the passage of this chapter post a statement of the times and places of regular meetings of each municipal body for the balance of the calendar year 1995. Thereafter, the Clerk shall post a statement of the times and places of regular meetings of each municipal body for each calendar year not later than the second day preceding the day of the first regular meeting, other than the organizational meeting, of the calendar year of that municipal body. The Clerk shall check at reasonable intervals to ensure that such statement remains so posted during such calendar year. If at any time during the calendar year, the time or place of regular meetings, or of any regular meeting, is changed on a permanent or temporary basis, a notice of the time and place of such changed regular meetings shall be so posted by the Clerk at least twenty-four hours before the time of the first changed regular meeting.

(b) The Clerk shall post a notice of the time and place of any organizational meeting of a municipal body at least forty-eight hours before the time of such organizational meeting.

(c) Upon the adjournment of any regular or special meeting to another day, the Clerk shall promptly post notice of the time and place of such adjourned meeting.  
(Ord. 95-0-34. Passed 2-23-95.)

#### **103.03 NOTICE OF SPECIAL MEETINGS.**

(a) The Clerk shall no later than forty-eight hours before the time of the special meeting of a municipal body, post a notice of the time, place and purpose of such special meeting.

(b) The notice under subsection (a) hereof and the notifications under Section 103.04 shall state such specific or general purposes then known to the Clerk to be intended to be considered at such special meeting and may state, as an additional general purpose, that any other business as may properly come before such municipal body at such meeting may be considered and acted upon.  
(Ord. 95-0-34. Passed 2-23-95.)

#### **103.04 NOTICE TO NEWS MEDIA OF SPECIAL MEETINGS.**

(a) Any news medium organization that desires to be given advance notification of special meetings of a municipal body shall file with the Clerk a written request therefore. A special meeting shall not be held unless at least forty-eight hours advance notice of the time, place and purposes of such special meeting is given to the news media that have requested such advance notification.

(b) News media requests for such advance notification of special meetings shall specify: the municipal body that is the subject of such request; the name of the medium; the name, address and fax number of the person to whom written notifications to the medium may be mailed, sent or delivered; the names, addresses and telephone numbers including address and telephone numbers at which notifications may be given either during or outside of business hours of at least two persons to either one of whom oral notifications to the medium may be given. Any such request shall be effective from the date of filing with the Clerk until the Clerk receives written notice from such medium canceling or modifying such request. A request shall not be deemed to be made unless it is complete in all respects.

(c) The Clerk shall give such oral notification or written notification, or both, as the Clerk determines, to the news media that have requested such advance notification in accordance with subsection (b) hereof, of the time, place and purposes of each special meeting, at least forty-eight hours prior to the time of such special meeting.  
(Ord. 95-0-34. Passed 2-23-95.)

#### **103.05 NOTIFICATION OF DISCUSSION OF SPECIFIC TYPES OF PUBLIC BUSINESS.**

Any person, upon written request and as provided herein, may obtain reasonable advance notification of all meetings at which any specific type of public business is scheduled to be discussed. Such person may file a written request with the Clerk specifying: the person's name, address and telephone or fax number at or through which the person can be reached during and outside of business hours; the specific type of public business the discussion of which the person is requesting advance notification; the municipal body that is the subject of such request; and the number of calendar months not to exceed three which the request covers. Such request may be canceled by such person. Each such written request shall be accompanied by a check or money order payable to the City in the amount of ten dollars (\$10.00) for each month covered by the request, which amount has been determined by Council to represent a reasonable fee to cover costs of providing such advance notification; provided, however, that no fee shall be charged any teacher or student making such a request incident to academic work or study.  
(Ord. 95-0-34. Passed 2-23-95.)

#### **103.06 RULES FOR THE CONDUCT OF EXECUTIVE SESSIONS.**

(a) The members of a public body of this City may hold an executive session only after a majority of a quorum of the municipal body determines, by a roll call vote, to hold such a session and only at a regular or special meeting for the sole purpose of the consideration of any of the matters set forth in Section 103.01(d). If a municipal body of this City holds an executive session, the motion and vote to hold that executive session shall state which one or more of the approved purposes listed in Section 103.01(d) are the purposes for which the executive session is to be held.

(b) No municipal body of this City shall hold an executive session for the discipline of an elected official of this City, for conduct related to the performance of his official duties or for his removal from office.

(c) No member of a municipal body shall use this chapter as a subterfuge for providing covert information to prospective buyers or sellers of public property of this City.

(d) No member of a municipal body shall reveal to any member of the public or any news media any information, discussions, opinions, recommendations or comments given by an attorney representing the municipal body in an executive session concerning disputes involving the City, its municipal bodies, members, officials, boards, commissions and employees that are subject of pending or imminent court action.

(e) Any member of a municipal body who knowingly violates any of the provisions of this section may be removed as a member of the municipal body as provided by the Charter and ordinances of the City.  
(Ord. 95-0-34. Passed 2-23-95.)

#### **103.07 EFFECT OF FAILURE TO COMPLY.**

Any ordinance, resolution, rule or formal action of any kind adopted in an open meeting that results from deliberations in a meeting not open to the public shall not be invalid unless it is determined by a court of competent jurisdiction that a party has suffered irreparable harm and prejudice as a result of a violation or threatened violation of this chapter.  
(Ord. 95-0-34. Passed 2-23-95.)

#### **103.08 DISTRIBUTION OF COPIES.**

The Clerk of Council is hereby authorized and directed to forward a certified copy of this chapter to the City Manager and each member of a "Municipal body" as defined in Section 103.01(e).  
(Ord. 95-0-34. Passed 2-23-95.)



**CHAPTER 105**  
**Municipal Facilities**

**105.01 Smoking in Municipal facilities.**

**105.99 Penalty.**

**105.01 SMOKING IN MUNICIPAL FACILITIES.**

No person shall, in any building or facility owned by the City of Riverside, smoke or carry a lighted cigar, cigarette or pipe, however, the prohibition as herein set forth shall not apply to any area designated as a smoking area by the Manager.  
(Ord. 94-0-23. Passed 9-12-94.)

**105.99 PENALTY.**

Whoever violates Section 105.01 is guilty of a minor misdemeanor.



**TITLE THREE - Legislative**  
Chap. 111. Council.

**CHAPTER 111**  
**Council**

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| <p><b>111.01 Conflicts.</b></p> <p><b>111.02 Powers, jurisdiction, functions and limitations.</b></p> <p><b>111.03 Meetings.</b></p> <p><b>111.04 Officers of Council.</b></p> <p><b>111.05 Clerk of Council.</b></p> <p><b>111.06 Quorum.</b></p> | <p><b>111.07 Relations with appointed officials.</b></p> <p><b>111.08 Council business.</b></p> <p><b>111.09 Committees, boards and commissions.</b></p> <p><b>111.10 Amendment.</b></p> |
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**CROSS REFERENCES**

Council - see CHTR. Art. IV  
 Rules - see CHTR. 4.10  
 Ordinances and resolutions - see CHTR. 5.01  
 Passage procedure of ordinances - see CHTR. 5.03  
 Passage procedure of resolutions - see CHTR. 5.04

**111.01 CONFLICTS.**

No provision or section of these rules which conflict with the Constitution of the United States, the Constitution of the State of Ohio or the Charter of the City of Riverside shall have any force or effect.

(Ord. 95-0-57. Passed 11-2-95.)

**111.02 POWERS, JURISDICTION, FUNCTIONS AND LIMITATIONS.**

(a) The legislative power of the City is vested in Council pursuant to the Charter. Council has the power to enact ordinances, resolutions, and other measures necessary to carry out its functions as authorized by the Charter.

(b) The legislative power vested in Council may be exercised only when Council is in session. Council members and the Council as a legislative body are not bound by any statement or action taken by individual members, municipal officers, employees or boards, commissions and committees unless in accord with the Charter and/or Council action. Individual members of Council shall not direct an Municipal officer or employee to perform services or take action related to municipal operations except as provided by the Charter. Council shall exercise its legislative authority as a body in accordance with the Charter.  
(Ord. 95-0-57. Passed 11-2-95.)

### **111.03 MEETINGS.**

(a) Regular Meetings. Regular meetings of Council shall be held at least once a month as provided by Charter. A regular organizational meeting shall be held during the first week in January of each year at which the coming year's calendar of meetings shall be decided as provided by Charter. Meetings shall begin at 7:00 p.m. and shall be adjourned by 10:30 p.m. unless extended by vote of a majority of the Council members present. The day and/or hours of meetings may be changed from time to time by a majority vote of the Council members without necessity of amending these rules. The validity of Council actions shall in no way be affected by this or any other time limit on meetings or meeting extensions provided.

(b) Work Sessions. Council work sessions may be held at the Municipal Center on the Monday preceding the regular Council meetings and at such other times as Council may determine by a majority vote of the Council members. These sessions shall begin at 7:00 p.m.

(c) Special Meetings. Special meetings may be called by the Mayor or City Manager or any three members of Council upon at least seventy-two hours notice served on each Council member personally, or left at the member's usual place of residence. Any member of Council may waive this notice by filing with the Clerk of Council a written waiver prior to the start of the special meeting. The purpose of the special meeting shall be stated in the notice, and no other business shall be transacted at such meeting. The Clerk shall prepare and issue said notice and cause same to be delivered to the City Manager and Law Director and shall notify all persons and the news media as provided by ordinance. Council may, by motion passed by a majority of those present at any Council meeting, establish a special meeting.

(d) Open Meetings. All meetings of Council shall be open to the public except executive sessions as defined and authorized by ordinance as provided in the Charter.

(e) Executive Sessions.

- (1) Executive sessions shall be held as defined and authorized by ordinance as provided in the Charter.
- (2) Discussions of information presented during executive sessions of Council shall be deemed to be confidential by virtue of the status of the proceedings involved and the circumstances that gave use to the executive session. Preserving the confidentiality of executive sessions information and discussions is hereby declared to be necessary to the proper conduct of the City.

(f) Recesses and Adjournments.

- (1) By motion concurred in by a majority of all members of Council present, any meeting may be adjourned to a later date prior to the date of the next regular meeting. The adjourned meeting shall be considered a special meeting, and notice thereof shall be given pursuant to ordinance and subsection (c) hereof.
- (2) Short recesses may be designed by the presiding officer during regular or special meetings without vote of Council.

(g) Robert's Rules of Order. In the absence of any rule upon the manner of business, Council shall be governed by the current edition of Robert's Rules of Order. (Ord. 95-0-57. Passed 11-2-95.)

**111.04 OFFICERS OF COUNCIL.**

(a) Mayor. The Mayor shall preside at all regular, special and executive meetings of Council. The Mayor shall preserve decorum and decide all questions of order, subject to appeal as provided in the current edition of Robert's Rules of Order. The Mayor shall have any other duties as required by the Charter, ordinances and resolutions of Council and the Constitution of the State of Ohio.

(b) Deputy Mayor. Council shall select a Deputy Mayor as provided by Charter. The Deputy Mayor shall serve when the Mayor is absent or disabled and shall have the same powers and duties as prescribed by the Charter for the Mayor.

(c) Temporary Chairperson. In the absence of both the Mayor and the Deputy Mayor, Council may appoint from its members a temporary Chairperson to preside over Council meetings. Said temporary Chairperson shall have such other powers as are provided by law. (Ord. 95-0-57. Passed 11-2-95.)

**111.05 CLERK OF COUNCIL.**

(a) The Clerk of Council shall be appointed as provided by the Charter and shall perform such duties as are set forth in the Charter.

(b) In addition to the duties set forth in the Charter, the Clerk shall:

- (1) Attend all Council meetings, regular, work and special.
- (2) Prepare a record of proceedings of all Council meetings which shall be termed the "minutes" and be custodian of such records. Minutes of all meetings of Council and its committees shall be kept, minutes need not be verbatim, but should comply with the law of Ohio regulating completeness. Minutes will be promptly transmitted and open to the public as required by ordinance, except that minutes of executive sessions shall not be kept. Minutes shall, however, reflect the general subject matter of discussions in executive sessions. Copies will be provided to Council members, the City Manager and Law Director in advance of the next meeting.

- (3) Distribute the agenda for each regular and special meeting of Council as required by ordinance, which agenda shall be prepared by the City Manager.
- (4) Furnish all transcripts, orders and certificates, which may be properly required of the Clerk and shall be entitled to charge for all attested certificates and transcripts, the same fees that are allowed by law to County officers for similar services; provided, that no such fee shall be charged when ordered by Council or requested by a Council member or Municipal officer, in the furtherance of official duties.
- (5) Perform all clerical duties incident to the office.
- (6) Perform such other duties as directed by ordinance or resolution of Council. (Ord. 95-0-57. Passed 11-2-95.)

#### **111.06 QUORUM.**

A quorum shall be four members of the Council.  
(Ord. 95-0-57. Passed 11-2-95.)

#### **111.07 RELATIONS WITH APPOINTED OFFICIALS.**

Appointed officials, other than the Law Director and City Manager may be requested to attend Council meetings for the purpose of inquiry or investigation incident to Council carrying out its powers, duties and responsibilities as set forth in the Charter, provided that such requests shall be made through the City Manager, pursuant to a motion passed by a majority of Council members.

(Ord. 95-0-57. Passed 11-2-95.)

#### **111.08 COUNCIL BUSINESS.**

(a) Agendas. Agendas and copies of all proposed ordinances and resolutions listed thereon shall be prepared by the City Manager and delivered to each Council member at least seventy-two hours prior to each regular Council meeting. Agendas shall include a listing by title of each ordinance and resolution to be considered and any other matters of known business. Nothing in this section shall prevent the introduction of new business not listed on the agenda.

(b) Order of Business. The order of the agenda shall be as follows:

- (1) Call to order.
- (2) Pledge of allegiance to the flag.
- (3) Roll call.
- (4) Excuse absent members.
- (5) Action on minutes of previous meetings.
- (6) Acceptance of written citizen petitions.
- (7) Registration of citizens to speak on agenda and nonagenda items (citizens wishing to reserve time are asked to complete a form provided by the Clerk). Citizens wishing to address Council on nonagenda items will be heard during citizen comments.
- (8) Public hearings.
- (9) Manager's report.
- (10) New business.

- (11) Consent calendar.
- (12) Reports:
  - A. Mayor's Report
  - B. Reports of Standing Committees
  - C. Other
- (13) Communications.
- (14) Citizen Comments.
- (15) Executive sessions.
- (16) Adjournment.

(c) Public Hearings. A public hearing other than hearings required by the Zoning Code or Charter may be held, when in the opinion of a majority of Council, the public interest will be served by setting time aside for comments from the public on a specific matter. The Mayor, or in his absence the Deputy Mayor, shall preside and shall conduct such public hearing so as to insure that both sides of the issue are heard. Said hearings will be conducted in accordance with Robert's Rules of Order. Unless waived by a majority of Council members present, a public hearing shall be limited to one hour. The Clerk of Council shall give such notice of such public hearings as Council shall direct.

(d) Public Participation at Meetings. Persons desiring to be heard by Council shall request time using the form provided by the Clerk. If the item is on the agenda, interested citizens granted time to speak shall do so following the introduction of the topic when recognized by the presiding officer. If the topic is not on the agenda, it shall be discussed under Citizen's Comments. Individuals recognized to speak will:

- (1) State their name and address.
- (2) Address remarks to the presiding officer.
- (3) Respond to Council member's questions.
- (4) Limit comments to subject under discussion.
- (5) Limit comments to three minutes.

(e) Hearings on Planning Commission Recommendations.

- (1) Upon receipt of a recommendation from the Planning Commission, Council shall schedule any public hearing required in accordance with the Zoning Ordinance.
- (2) The public hearing shall be conducted as follows:
  - A. The hearing shall begin with a presentation of the case by the applicant or the applicant's representative.
  - B. Following the applicant's presentation the City Manager or a designated staff member shall present the staff report.
  - C. Following the staff report the public hearing will be opened for comments from the public. First, all persons favoring the applicant's position wishing to comment, testify or seek clarification on the case shall be heard. Next, all persons opposing the applicant's position wishing to comment, testify or seek clarification on the case shall be heard.
  - D. After the public has had an opportunity to be heard, Council may discuss and take appropriate action on the case.  
(Ord. 95-0-57. Passed 11-2-95.)

**111.09 COMMITTEES AND COMMISSIONS.**

(a) Council, by ordinance or resolution, may create such committees from its membership as it deems necessary or desirable for the efficient conduct of its business and provide for their duties and responsibilities.

(b) As provided in Section 9.01 of the Charter, Council may by ordinance create such citizen boards and commissions as it deems necessary or desirable for the efficient operation of the City and provide for their duties and powers.

(Ord. 95-0-57. Passed 11-2-95.)

**111.10 AMENDMENTS.**

These rules may be amended or altered or new rules adopted by an ordinance passed in accordance with the Charter.

(Ord. 95-0-57. Passed 11-2-95.)

**TITLE FIVE - Administrative**

- Chap. 121. Manager.
- Chap. 123. Law Department.
- Chap. 125. Finance Department.
- Chap. 127. Service Department.
- Chap. 129. Safety Department.
- Chap. 131. Public Health and Safety Commission.
- Chap. 133. Parks and Recreation Commission.
- Chap. 135. Planning and Economic Development Department.
- Chap. 137. Development and Zoning Fees.
- Chap. 139. Contracts and Purchasing.
- Chap. 141. Records Commission.
- Chap. 143. Riverside Historical Society.
- Chap. 145. Boards and Commissions Generally.
- Chap. 151. Personnel.
- Chap. 153. City Vehicles.

**CHAPTER 121  
Manager**

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.

**CROSS REFERENCES**

- Council-Manager form of government - see CHTR. 2.01
- Manager - see CHTR. Art. VI
- Acting Manager - see CHTR. 6.08
- Appointment of department heads; serving as - see CHTR. 7.01



**CHAPTER 123**  
**Law Department**

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.

**CROSS REFERENCES**

Established - see CHTR. 7.01

Director of Law - see CHTR. 7.03, 7.04



**CHAPTER 125**  
**Finance Department**

EDITOR'S NOTE: There are no sections in Chapter 125. This chapter has been established to provide a place for cross references and future legislation.

**CROSS REFERENCES**

Established - see CHTR. 7.01

Functions - see CHTR. 7.05

Director of Finance - see CHTR. 7.05, 7.06



**CHAPTER 127**  
**Service Department**

EDITOR'S NOTE: There are no sections in Chapter 127. This chapter has been established to provide a place for cross references and future legislation.

**CROSS REFERENCES**

Established - see CHTR. 7.01

Public Service Director - see CHTR. 7.07, 7.08



**CHAPTER 129**  
**Safety Department**

EDITOR'S NOTE: There are no sections in Chapter 129. This chapter has been established to provide a place for cross references and future legislation.

**CROSS REFERENCES**

Established - see CHTR. 7.01

Director of Public Safety - see CHTR. 7.09, 7.10



**CHAPTER 131**  
**Public Health and Safety Commission**

**131.01 Creation and membership.**  
**131.02 Organization.**

**131.03 Purpose.**  
**131.04 Powers and duties.**

**CROSS REFERENCES**

Council power to create - see CHTR. 9.01

**131.01 CREATION AND MEMBERSHIP.**

(a) There is hereby created a Public Health and Safety Commission for the City. The Commission shall consist of seven members to be appointed by Council. Membership shall be open to any resident elector of the City.

(b) Each member shall serve terms of three years, except that members first appointed shall be appointed so that the terms of three members will expire after three years, the terms of two members shall expire after two years and the term of two members shall expire after a one year term. Any member who misses three consecutive meetings without being excused by a majority of the Commission may be declared inactive by Council and replaced as provided above

(c) The City Manager shall be an ex-officio member of the Commission without the right to vote.

(d) Membership on the Commission shall be honorary and the member; shall serve without compensation.  
(Ord. 95-0-48. Passed 7-20-95.)

**131.02 ORGANIZATION.**

The Public Health and Safety Commission shall organize, elect a chairperson by majority vote of its members and adopt such rules and regulations as may be necessary for the efficient and effective conduct of its business provided that such rules and regulations shall not be in conflict with the ordinances and Charter of the City and the laws of the State of Ohio.  
(Ord. 95-0-48. Passed 7-20-95.)

**131.03 PURPOSE.**

The purpose of the Public Health and Safety Commission shall be as follows: to study, consider and recommend to the City Manager programs, actions and activities relating to the enhancement of the public health, safety and environment of the City.

(Ord. 95-0-48. Passed 7-20-95.)

**131.04 POWERS AND DUTIES.**

The Public Health and Safety Commission may perform and exercise the following powers and shall have the following duties:

- (a) Elect a chairperson.
- (b) Adopt rules and regulations for the conduct of the Commission.
- (c) Establish and appoint such subcommittees as may be deemed necessary.
- (d) Advise the City Manager on such items as may be related to its purpose.
- (e) Cooperate with other boards and commissions and other governmental bodies and agencies, and with the City Manager.
- (f) Furnish to the City Manager an annual report on or before October 1st of each year, beginning in 1996, which shall include a review of the past year's activities, the goals and objectives for the next year, and any budget request for the upcoming fiscal year.
- (g) Keep official minutes of its meetings. Copies of minutes shall be forwarded to the City Manager.
- (h) All meetings of the Commission shall be held in accordance with the open meetings ordinance.

(Ord. 95-0-48. Passed 7-20-95.)

**CHAPTER 133**  
**Parks and Recreation Commission**

**133.01 Creation and membership.**  
**133.02 Organization.**

**133.03 Purpose.**  
**133.04 Powers and duties.**

**CROSS REFERENCES**

Council power to create - see CHTR. 9.01

**133.01 CREATION AND MEMBERSHIP.**

(a) There is hereby created a Parks and Recreation Commission for the City. The Commission shall consist of seven members to be appointed by Council. Membership shall be open to any resident elector of the City.

(b) Each member shall serve terms of three years, except that members first appointed shall be appointed so that the terms of three members will expire after three years, the terms of two members shall expire after two years and the term of two members shall expire after a one year term. Any member who misses three consecutive meetings without being excused by a majority of the Commission may be declared inactive by Council and replaced as provided above.

(c) The City Manager shall be an ex-officio member of the Commission without the right to vote.

(d) Membership on the Commission shall be honorary and the members shall serve without compensation.

(Ord. 95-0-47. Passed 7-20-95.)

**133.02 ORGANIZATION.**

The Parks and Recreation Commission shall organize, elect a chairperson by majority vote of its members and adopt such rules and regulations as may be necessary for the efficient and effective conduct of its business provided that such rules and regulations shall not be in conflict with the ordinances and Charter of the City and the laws of the State of Ohio.

(Ord. 95-0-47. Passed 7-20-95.)

**133.03 PURPOSE.**

The purpose of the Parks and Recreation Commission shall be as follows: to study, consider and recommend to the City Manager programs of recreation which will provide recreation opportunities for youths, seniors and adults and to study, consider and recommend to the City Manager actions to provide adequate areas for recreation facilities while protecting the environment and preserving open space and the natural features of the community.

(Ord. 95-0-47. Passed 7-20-95.)

**133.04 POWERS AND DUTIES.**

The Parks and Recreation Commission may perform and exercise the following powers and shall have the following duties:

- (a) Elect a chairperson.
- (b) Adopt rules and regulations for the conduct of the Commission.
- (c) Establish and appoint such subcommittees as may be deemed necessary.
- (d) Advise the City Manager on such items as may be related to its purpose.
- (e) Cooperate with other boards and commissions and other governmental bodies and agencies, and with the City Manager.
- (f) Furnish to the City Manager an annual report on or before October 1st of each year, beginning in 1996, which shall include a review of the past year's activities, the goals and objectives for the next year, and any budget request for the upcoming fiscal year.
- (g) Keep official minutes of its meetings. Copies of minutes shall be forwarded to the City Manager.
- (h) All meetings of the Commission shall be held in accordance with the open meetings ordinance.

(Ord. 95-0-47. Passed 7-20-95.)

**CHAPTER 135**  
**Planning and Economic Development Department**

- |               |  |               |                                 |
|---------------|--|---------------|---------------------------------|
| <b>135.01</b> | <b>Creation and head.</b>                      | <b>135.04</b> | <b>Director's compensation.</b> |
| <b>135.02</b> | <b>Director's powers and duties.</b>           |               |                                 |
| <b>135.03</b> | <b>Director qualifications and experience.</b> |               |                                 |

CROSS REFERENCES  
Council power to create - see CHTR. 7.02

**135.01 CREATION AND HEAD.**

There shall be established a Department of Planning and Economic Development, the head of which shall be the Director of Planning and Economic Development.  
(Ord. 96-0-62. Passed 3-7-96.)

**135.02 DIRECTOR'S POWERS AND DUTIES.**

The Director of Planning and Economic Development shall have all the powers and duties now or hereafter given the Director of Planning and Economic Development in municipalities by general law and shall have Supervision over and responsibility for the efficient operation of the Department and shall perform such other functions and duties as may be prescribed by Charter, ordinance, resolution, by the Administrative Code or by order of the City Manager.  
(Ord. 96-0-62. Passed 3-7-96.)

**135.03 DIRECTOR'S QUALIFICATIONS AND EXPERIENCE.**

The Director of Planning and Economic Development shall have such professional qualifications and experience as are determined by the City Manager.  
(Ord. 96-0-62. Passed 3-7-96.)

**135.04 DIRECTOR'S COMPENSATION.**

The salary or wage to be paid in regard to said position of Director of Planning and Economic Development shall be established by the City Manager in accordance with the Charter and ordinances of the City.  
(Ord. 96-0-62. Passed 3-7-96.)



**CHAPTER 137**  
**Development and Zoning Fees**

**137.01 Development review deposit.**

**137.02 Zoning and occupancy fees.**

**137.01 DEVELOPMENT REVIEW DEPOSIT.**

(a) Collection. Upon the submittal of any plan consisting of a building of more than 1,000 square feet, a subdivision of more than a division of land into two parcels, a site plan review or revision to an existing approved site plan, a proposed Planned Unit Development (PUD) or a revision to an approved PUD, a rezoning or like plan, the City Manager or his/her designee shall ensure that a review deposit of two hundred fifty dollars (\$250.00) has been collected and a separate project account has been established with the Director of Finance for the reimbursement of City expenses paid to consultants employed by the City for the provision of technical and professional services in related project review(s).

(b) Extraordinary Deposits. The City Manager may require a development review deposit to be collected or increased when in the sole discretion of the City Manager that the standard development review deposit would be inadequate to preserve the cash flow of the City. An extraordinary development review deposit shall be in multiples of the standard development review deposit not to exceed any initial deposit of two thousand five hundred dollars (\$2,500).

(c) Additional Payments to the Deposit. Each month after payments have been made to the consultants employed by the City to assist in the development review process and the City has been reimbursed its cost from the funds on deposit with said City for development review, the Director of Finance shall submit to a development project owner/representative an invoice for the amount(s) necessary to return the development review deposit project account to its required balance as a revolving fund for the reimbursement of actual paid consultant services used in the review of a development project.

(d) Approvals Subject to Payment of the Cost. Development related approvals granted by the City by its Planning Commission and/or its Council are not final until all related development review costs have been invoiced to the project owner/representative and received by the Director of Finance.

(e) Return of Unused Deposits. Any portion of the funds placed on deposit or additional payments made to the City for a development review deposit for augmentation remaining after all invoices from consultants have been received, and related payments have been made by the City shall be refunded to the project owner/representative.  
(Ord. 95-0-38. Passed 4-6-95.)

### **137.02 ZONING AND OCCUPANCY FEES.**

A fee as hereinbelow set forth is hereby established for the processing and issuing of zoning and occupancy permits, applications and appeals as follows:

(a)	Rezoning Applications	\$ 150.00
(b)	Subdivision Applications	
	(1) Preliminary plat	150.00
	(2) Final plat	150.00
	(3) Replat	75.00
	(4) Street name signs	Developer Cost
	(5) Lot split	25.00
(c)	Planned Commercial/Planned Residential	
	(1) Preliminary plan	150.00
	(2) Final plan	150.00
	(3) Modification to final plan	50.00
	(4) Alterations to structures	25.00
(d)	Street/Alley Easement Vacation	No Charge
(e)	Board of Zoning Appeals Cases	
	(1) Variance	
	(a) Residential	100.00
	(b) Commercial/other	100.00
	(2) Conditional Use	
	(a) Residential	100.00
	(b) Commercial/other	100.00
	(3) Appeals	
	(a) Residential	100.00
	(b) Commercial/other	100.00
	Applications for variances, conditional use permits and appeals filed with the Board of Zoning Appeals by any public school district or private school offering grades kindergarten and above shall be exempt from the fees established in this subsection (e).	
(f)	Hearings before Planning Commission	
	(1) New development	
	Major modification	100.00
	Minor modification	50.00

(g)	Zoning Permit Applications	
	(1) Residential	\$ 25.00
	(2) Commercial	50.00
	(3) Industrial	50.00
	(4) Signs	1.00
		per square foot
		(minimum \$30.00)
	(5) Accessory structures	25.00
(h)	Certificate of Occupancy Permits	
	(1) Residential	No Charge
	(2) Commercial	35.00
	(3) Industrial	35.00

The Building and Zoning Inspector is hereby authorized and directed to collect the fees established herein.

(Ord. 95-0-37. Passed 4-6-95; Ord. 95-0-59. Passed 11-2-95; Ord. 96-0-68. Passed 7-1-96.)



**CHAPTER 139**  
**Contracts and Purchasing**

<p><b>139.01 Authority of Manager; competitive bid.</b></p> <p><b>139.02 Advertisement for bids.</b></p> <p><b>139.03 Opening the bids.</b></p> <p><b>139.04 Bid specifications.</b></p> <p><b>139.05 Right of rejection; waiver of irregularities.</b></p> <p><b>139.06 Award of bid; execution of contract.</b></p> <p><b>139.07 Exceptions to competitive bids.</b></p>	<p><b>139.08 Purchasing procedure.</b></p> <p><b>139.09 Purchase orders and contracts.</b></p> <p><b>139.10 Certification of invoices; payment.</b></p> <p><b>139.11 Certification of contracts; payment.</b></p> <p><b>139.12 Cooperative purchasing with State.</b></p>
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**139.01 AUTHORITY OF MANAGER; COMPETITIVE BID.**

(a) The Manager is authorized to make any contract, purchase supplies and materials and provide for any work for the City involving an expenditure of not more than ten thousand dollars (\$10,000).

(b) Where an expenditure for any purpose mentioned in subsection (a) hereof exceeds ten thousand dollars (\$10,000), the Manager shall take bids and Council shall, by resolution, authorize and direct the Manager to make and execute all necessary contracts and to make such expenditures according to the procedure hereinafter set forth.

(c) The authorization contained in subsections (a) and (b) hereof shall include, but shall not be limited to, contracts involving the joint purchase of supplies, materials and labor with other jurisdictions and regional authorities, provided however, that with respect to the Manager's authority under subsection (a) hereof requiring no bids, he or she shall not have the authority to bind the City to any contract with another jurisdiction or regional authority if the City's joint or several liability thereunder may exceed ten thousand dollars (\$10,000).

(d) The provisions of Ohio R.C. 153.50 through 153.52 shall have no application to any contracts for work and materials on public improvement projects within the City and the Manager may, at his or her discretion, determine that such projects may be bid as a whole and not separately.

(Ord. 95-0-55. Passed 10-19-95.)

#### **139.02 ADVERTISEMENT FOR BIDS.**

The Manager shall cause the advertisement for bids to be published once each week, for not less than two nor more than four weeks, in a newspaper of general circulation within the City. (Ord. 95-0-55. Passed 10-19-95.)

#### **139.03 OPENING THE BIDS.**

The Manager or his or her designee, at the time specified in the advertisement provided for in Section 139.02 and during business hours, shall open bids in the Municipal Building on the last day for filing them, which shall be at least seven days after the last published notice for bids, and may be longer than seven days if so specified in the notice. The Manager or his or her designee shall publicly read the bids.

(Ord. 95-0-55. Passed 10-19-95.)

#### **139.04 BID SPECIFICATIONS.**

(a) Each bid shall contain the full name of each persons or company interested therein and shall be accompanied by a sufficient bond or certified check on a solvent bank of not less than five percent (5%) of the amount of the bid, the condition of such bond or certified check being that if a bid is accepted a contract will be entered into and its performance properly secured. If the work embraces both labor and material, such items shall be separately stated with the price thereof. The Manager may reject any bid where there is reason to believe there is collusion or combination among bidders, upon nonsubmission of a sufficient bond or certified check or for other reasons where there are sufficient grounds to do so.

(b) The Manager may establish pre-qualifications for bidders, including references and a statement of similar work performance.

(c) No bid submitted under this procedure may be altered or modified on or after the date and time specified in the invitation to bidders.

(d) Bids shall not be split between or among bidders, and if this occurs, it shall be sufficient cause for rejection of the bid or bids.

(Ord. 95-0-55. Passed 10-19-95.)

#### **139.05 RIGHT OF REJECTION; WAIVER OF IRREGULARITIES.**

The Manager and/or Council shall have the right to reject any and all bids or parts of bids and to waive irregularities.

(Ord. 95-0-55. Passed 10-19-95.)

**139.06 AWARD OF BID; EXECUTION OF CONTRACT.**

Council shall award the bid to the lowest and best qualified bidder meeting the specifications as set for in this chapter. The Manager, when duly authorized, shall make and execute a written contract with the bidder specified by Council.  
(Ord. 95-0-55. Passed 10-19-95.)

**139.07 EXCEPTIONS TO COMPETITIVE BIDS.**

In the case of a real and present emergency, declared by a resolution approved by at least five members of Council, purchases and contractual services may be made without competitive bidding. The Manager is authorized to secure such purchases or contractual service.  
(Ord. 95-0-55. Passed 10-19-95.)

**139.08 PURCHASING PROCEDURE.**

Whenever the head of a department deems it necessary or desirable that supplies, materials, equipment or contractual services be purchased or secured, said department head shall prepare, sign and submit to the City Manager a requisition thereof, specifying the nature of the purchase desired, the quantity required and the performance requirements to be met. The Department Head shall inquire of potential suppliers as to the cost of such purchase, in the form of informal offers to supply the items required. If the probable cost thereof will be ten thousand dollars (\$10,000) or more, he or she shall notify the Manager, who will initiate the formal bidding process as provided in this Ordinance. If the cost is less than ten thousand dollars (\$10,000), he or she shall recommend to the Manager that the Manager purchase from the supplier offering the lowest and best bid among the informal bidders. All contracts shall have attached a certificate of availability signed by the Director of Finance.  
(Ord. 95-0-55. Passed 10-19-95.)

**139.09 PURCHASE ORDERS AND CONTRACTS.**

(a) Whenever informal bidding is followed pursuant to this chapter, the Finance Director shall prepare a purchase order addressed to the successful bidder, directing him or her to supply the goods and services required in accordance with the terms agreed upon, provide the proper encumbrance and certificate of availability of funds and forward the purchase order to the City Manager for final approval.

(b) Every undertaking by the City involving any expenditure of public funds shall be in writing in the form of a purchase order or of a contract, as may be appropriate. No officer or employee of the City shall have the authority to enter into any oral agreement involving the expenditure of public funds. The Manager shall sign all contracts on behalf of the City and he or she and the Director of Finance shall sign all purchase orders. The Finance Director shall certify that the amount required to meet the contract, agreement, obligation, payment or expenditures for the above has been lawfully appropriated, authorized or directed for such purposes and is in the Treasury or in the process of collection, free from any outstanding obligation or certification. In the case of a contract that is continued beyond the current year and to involve expenditures of money in future years, the Director of Finance shall only certify those funds estimated to be paid by the City during the current year.  
(Ord. 95-0-55. Passed 10-19-95.)

**139.10 CERTIFICATION OF INVOICES; PAYMENT.**

Invoices shall be submitted to the Director of Finance, with written certification thereon by the head of the department or division of the City concerned, to the effect that the goods and services for which the invoice is rendered have been delivered or performed in the manner, quality and quantity specified, prior to the issuance of the City's warrant in payment thereof. (Ord. 95-0-55. Passed 10-19-95.)

**139.11 CERTIFICATION OF CONTRACTS; PAYMENT.**

Prior to making partial or final payments on contracts, the Manger shall certify that the conditions of the contract for which payment is to be made have been complied with. In the case of partial payments, such payments shall be made in accordance with estimates of the amount and value of the work accomplished. The certificates and estimates shall include only the amount and value of the work accomplished and materials used since any preceding estimate. Such certificates or estimates shall further indicate that a greater portion of the contract shall have been performed by the contracting party than that which is represented partial payment, in addition to any preceding partial payments. Upon receipt of such certificates, estimates or invoices, properly certified, the Director of Finance shall then issue warrants in payment. A percentage may be withheld by the Manager on any contract as a guarantee of proper performance of the contact. (Ord. 95-0-55. Passed 10-19-95.)

**139.12 COOPERATIVE PURCHASING WITH STATE.**

(a) The City Manager hereby request authority in the name of the City of Riverside to participate in State contracts which the Department of Administrative Services, Office of State Purchasing has entered into for the purchase of supplies, services, equipment and certain materials pursuant to Ohio R.C. 125.04.

(b) The City Manager is hereby authorized to agree in the name of the City of Riverside to be bound by all contract terms and conditions as the Department of Administrative Services, Office of State Purchasing prescribes. Such terms and conditions may include a reasonable fee to cover the administrative costs which the Department of Administrative Services incurs as a result of the City participation in a contract. Further, the City Manager does hereby agree to be bound by all such terms and conditions.

(c) The City Manager is hereby authorized to agree in the name of the City of Riverside to directly pay the vendor, under each such State contract in which it participates, for items it receives pursuant to the contract, and the City Manager does hereby agree to directly pay the vendor. (Ord. 169-89. Passed 5-17-89.)

**CHAPTER 141**  
**Records Commission**

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|---|---|
| <p><b>141.01 Created; members.</b></p> <p><b>141.02 Additional members; secretary; archivist.</b></p> <p><b>141.03 Meetings; duties; reproduction of records.</b></p> | <p><b>141.04 Disposal of records.</b></p> |
|---|---|

**141.01 CREATED; MEMBERS.**

In accordance with Ohio R.C. 149.39, there is hereby created the City of Riverside Records Commission which shall consist of the City Manager, who shall serve as Chair, and three additional members.  
(Ord. 96-0-73. Passed 10-3-96.)

**141.02 ADDITIONAL MEMBERS; SECRETARY; ARCHIVIST.**

The additional members of the Records Commission shall be the Director of Finance, Law Director and one citizen appointed by the City Manager. A secretary, who may or may not be a member of the Records Commission, shall be appointed by the Commission and shall serve at its pleasure. The members and secretary shall serve without compensation. The Commission may employ an archivist to serve under its direction.  
(Ord. 96-0-73. Passed 10-3-96.)

**141.03 MEETINGS; DUTIES; REPRODUCTION OF RECORDS.**

The Records Commission shall meet at least every six months and upon call of the chair, and shall perform the duties set forth in Ohio R.C. 149.39, and in addition shall, when deemed advisable by the Commission, initiate and promulgate plans for reproduction of City records by lawful means for the purposes of more economical storage and improved safety, and may conduct investigations of the necessity and practicability of said plans.  
(Ord. 96-0-73. Passed 10-3-96.)

**141.04 DISPOSAL OF RECORDS.**

The Records Commission may approve the disposal of records as set forth in Ohio R.C. 149.39. When such disposal is approved, a list of such records shall be sent to the State Auditor for review in accordance with State law.  
(Ord. 96-0-73. Passed 10-3-96.)



**CHAPTER 143**  
**Riverside Historical Society**

<b>143.01</b>	<b>Preamble and purpose.</b>	<b>143.04</b>	<b>Powers and duties.</b>
<b>143.02</b>	<b>Establishment; members.</b>	<b>143.05</b>	<b>Staff assistance.</b>
<b>143.03</b>	<b>Rules of procedure.</b>		

**143.01 PREAMBLE AND PURPOSE.**

(a) The City, recognizing its unique historical heritage which has evolved since the settlement of the territory comprising the City, hereby declares, as a matter of public policy, that the preservation of its historical landmarks and the perpetuation of its historical and cultural heritage promote the best interests of the general health, safety and welfare of the citizens of the City.

- (b) In accordance with the foregoing preamble, the purposes of this chapter are to:
- (1) To provide for a Society which is especially interested in and qualified to undertake such programs as will promote the historical and cultural heritage of the City;
  - (2) To protect existing historical landmarks in the City;
  - (3) To promote the use of and protect historical sites within the City.  
(Ord. 96-0-79. Passed 11-7-96.)

**143.02 ESTABLISHMENT; MEMBERS.**

(a) Establishment. In order to execute the purpose as set forth in Section 143.01, there is hereby established a Society to be called the Riverside Historical Society (RHS).

(b) The Historical Society shall consist of seven members appointed by Council.

(c) The City Manager shall serve as an ex-officio, nonvoting member. In the event the Historical Society members cannot agree on a nominee, Council shall make such appointment without a recommendation.

(d) Residency. Any resident of the City shall be eligible for appointment to the Historical Society.

(e) Terms. Members of the Historical Society shall serve four-year terms, provided, however, that initially two members will be appointed for one year; two members for two years; two members for three years and one member for four years. Thereafter, members shall serve full four-year terms.

(f) Compensation. Members of the Historical Society shall serve without compensation.

(g) Vacancies. Council shall appoint a new member to fill the unexpired term of any Historical Society member whose position has become vacant, and the method of appointment shall be the same as the method followed to appoint the member whose term becomes vacant.

(h) Removals. Removals from office shall be in accordance with the terms and conditions for removal from any other appointed office of the City.  
(Ord. 96-0-79. Passed 11-7-96.)

#### **143.03 RULES OF PROCEDURE.**

(a) Officers. A chairperson, a vice-chairperson and a secretary shall be elected by the Historical Society from its own membership.

(b) Terms of Officers. The chairperson, vice-chairperson and secretary shall serve a one-year term of office.

(c) Meetings. The members of the Historical Society shall hold as many meetings as may be necessary to carry out their duties.

(d) Quorum. Four members of the RHS shall constitute a quorum for the transaction of business.

(e) Minutes. The secretary of the Historical Society shall keep a record, which shall be open to the public, of its resolutions, proceedings, sensitive arguments and actions.

(f) Public Meetings. All meetings of the Historical Society shall be open to the public. Persons attending a meeting of the Historical Society shall be given the opportunity to speak for or against any application before the Historical Society. In all respects, the Historical Society shall comply with the Sunshine Law of the State, as may be modified from time to time by Council.

(g) Conflicts of Interest. No member of the Historical Society shall vote or participate in the discussion of any question before the Historical Society in which the member has a personal or pecuniary interest.

(h) Additional Rules of Procedure. The Historical Society may adopt additional rules of procedure as it deems necessary to conduct its business.  
(Ord. 96-0-79. Passed 11-7-96.)

**143.04 POWERS AND DUTIES.**

(a) Education of the Community. The Historical Society shall have the power and duty to undertake programs to inform the citizenry about the historical heritage of the community and to achieve full utilization of historical sites assigned to it by Council.

(b) Additional Powers. The Historical Society shall have all additional powers granted by Council.  
(Ord. 96-0-79. Passed 11-7-96.)

**143.05 STAFF ASSISTANCE.**

The City Manager may designate staff members as necessary to assist the Historical Society, including, but not limited to, such staff members as may be required to assist in maintaining historical sites assigned by Council to the jurisdiction of the Historical Society.  
(Ord. 96-0-79. Passed 11-7-96.)



**CHAPTER 145**  
**Boards and Commissions Generally**

**145.01 Finality of decisions.**

CROSS REFERENCES

Appeals - see Ohio R.C. Ch. 2506

Commissions and boards - see CHTR. Art. 9

**145.01 FINALITY OF DECISIONS.**

Decisions of City boards and commissions shall be final to the extent provided by law, except that an appeal therefrom may be taken to any court of record in accordance with the laws of the State, by any proper and interested party including the Municipality. The Municipality shall only have the right to appeal a board or commission decision which is contrary to the Codified Ordinances of the City. The vote of Council authorizing the appeal must be by a majority of five members of Council.  
(Ord. 97-0-86. Passed 2-20-97.)



## **CHAPTER 151**

### **Personnel**

EDITOR'S NOTE: The City has adopted the Personnel Policies Manual by Ordinance 03-0-265, passed March 20, 2003.

#### **151.01 Residence requirement for department heads.**

##### CROSS REFERENCES

Merit system established - see CHTR. 8.01

Director of Personnel - see CHTR. 8.03

Personnel Appeals Board - see CHTR. 8.04

#### **151.01 RESIDENCE REQUIREMENT FOR DEPARTMENT HEADS.**

(a) As used herein, "residence" means a place where a department director lives with his family, if any, sleeps at night, normally takes his/her meals and where his/her family, if any, normally eats and sleeps.

(b) All department heads, appointed after the effective date of this section shall, not later than 180 days after the date of their employment, establish their residence within the corporate boundaries of the City, provided the department head has not been granted a waiver of residency by the Council.

(c) All department heads, appointed after the effective date of this section, desiring to reside outside the Municipality during their respective term of office shall within 60 days of their appointment, file with the City Manager a written request for waiver of the residency requirement. The request shall set forth the reasons for requesting the waiver and shall be accompanied by such documentation as the department head desires. Upon receipt of said request, the City Manager shall evaluate the request and shall, within 15 days after receipt, forward it to Council together with his/her specific written recommendation as to whether the request should be approved or denied and his/her reasons for such recommendation. Thereafter, Council shall consider said request and it shall render its decision to approve or disapprove the request by majority vote of the members present at an open meeting. The decision of Council shall be final.



(d) All department heads appointed prior to the effective date of this section, who do not reside within the Municipality shall establish their residence within the corporate boundaries of the City no later than 90 days after the effective date of this section, provided the department head has not been granted a waiver of residency by the Council.

(e) All department heads appointed prior to the effective date of this section, desiring to maintain their current residency outside the corporate limits of the municipality shall, within 30 days after the effective date of this section, file with the City Manager a written request for waiver of the residency requirement. The request shall set forth the reasons for requesting the waiver and shall be accompanied by such documentation as the department head desires. Upon receipt of said request, the City Manager shall evaluate the request and shall, within 15 days after receipt, forward it to Council together with his/her specific written recommendation as to whether the request should be approved or denied and his/her reasons for such recommendation. Thereafter, Council shall consider said request and it shall render its decision to approve or disapprove the request by majority vote of the members present at an open meeting. The decision of Council shall be final.

(f) Any department head appointed prior to the effective date of this section who applies for and is denied a waiver of the residency requirement shall establish residency within the corporate boundaries of the City no later than 45 days after the denial or disapproval of the request is adopted by the Council.

(g) Any department head failing to establish his/her residency within the corporate boundaries of the City as provided herein shall immediately cease to be paid any salary or benefits from any municipal funds appropriated by the Council for that purpose and the City Manager is urged to terminate the employment of said person forthwith.  
(Ord. 02-0-254. Passed 8-3-02.)



54A

**CHAPTER 153**  
**City Vehicles**

**153.01 General policies.**

**153.02 Use of City vehicles.**



**153.01 GENERAL POLICIES.**

(a) Except as provided by written exemption issued by the City Manager, all motor vehicles owned and operated by the City shall be painted/marked for the purpose of identification by the public with the words "City of Riverside" in clearly visible letters and/or symbols located on both sides of the vehicles.

(b) Any official, officer or employee of the City who operates a City owned vehicle shall possess a valid motor vehicle operator's license and where applicable, a valid commercial driver's license.

(c) All persons operating a City owned vehicle are required to adhere to safe and courteous driving practices at all times, must obey all traffic laws, and, where applicable, all departmental rules regarding vehicle operation.

(d) The use of City owned vehicles by officials, officers and employees may constitute taxable non-cash benefits under IRS regulations. City personnel are required to maintain and report to the Finance Director all information requested as to mileage spent in commuting from home to work and all other personal usage to enable the Finance Director to withhold income and social security taxes as required by law.

(e) Except as authorized in writing by the City Manager or a department head to whom authorization has been delegated, no passengers, other than City officials, officers or employees shall be transported in City owned vehicles, other than emergency or police vehicles.

(f) City owned vehicles should be used whenever possible for City business within the Miami Valley area.

(g) Any damages to City owned vehicles, regardless of degree, shall be immediately reported to the department head or designee and an official written record of such damage and its cause shall be made and retained by the department. If a City owned vehicle is involved in an accident, the driver shall immediately report the accident to the proper police authority and to their department head or the City Manager as appropriate.  
(Ord. 01-0-230. Passed 9-20-01.)

### **153.02 USE OF CITY VEHICLES.**

(a) City owned vehicles shall be operated by officials, officers and employees of the Municipality only while engaged in the direct functions of governmental activities or in the course of their employment. All other use of City owned vehicles is prohibited, except as otherwise specified herein.

(b) The following individuals may use City vehicles for commuting on a regular basis as approved by the City Manager:

- (1) City Manager
- (2) Police Chief
- (3) Fire Chief
- (4) City Engineer/Service Director
- (5) Police Lieutenant
- (6) Police Sergeant of Detectives
- (7) Detectives
- (8) K-9 Officer
- (9) Police Evidence Technician
- (10) Service Department Foreman

(c) Vehicles may be temporarily assigned, by the City Manager, for an employee to drive home after work when City business dictates.

(d) Personal use of City vehicles, except for commuting, shall not be permitted except for de minimis use such as stopping for lunch or for attending to personal medical appointments within the area. In no event will a City vehicle be used for personal de minimis use at an establishment that serves alcoholic beverages. Brief personal errands within the City may be permitted, in advance, by the City Manager, during the conduct of City business.

(e) Under circumstances where an employee is routinely called back to duty for an emergency, the City Manager may authorize personal use of a City vehicle.

(f) All City vehicles not in use or authorized for commuting shall be kept at the Government Center, or a Fire Station or internally stored. City vehicles authorized for commuting shall be parked in the employee's garage or driveway in a safe and secure manner.

(g) City vehicles shall use the shortest routes possible to complete City business.

(h) Members of City Council and the Mayor may operate City owned vehicles while engaged in the direct functions of governmental activities incident to carrying out their powers, duties and responsibilities as set forth in the Charter and in accordance with the provisions of Section 153.01(b), (c), (d), (e), and (g).  
(Ord. 01-0-230. Passed 9-20-01.)



**TITLE SEVEN - Taxation**

- Chap. 181. Income Tax.  
 Chap. 183. Excise Lodging Tax.  
 Chap. 185. Motor Vehicle License Tax.

**CHAPTER 181  
Income Tax**

- |  |   |
|--|---|
| <b>181.01 Purpose.</b>   | <b>181.11 Collection of unpaid taxes and refunds of overpayments.</b>                             |
| <b>181.02 Definitions.</b>   | <b>181.12 Roster of rental units to be furnished to Tax Administrator.</b>                        |
| <b>181.03 Imposition of tax.</b>   | <b>181.13 Board of Tax Appeals.</b>   |
| <b>181.04 Effective period.</b>  | <b>181.14 Allocation of funds.</b>  |
| <b>181.05 Return and payment of tax.</b>   | <b>181.15 Credit for tax paid to another municipality or Joint Economic Development District.</b> |
| <b>181.051 Ohio Business Gateway.</b>  | <b>181.16 Collection of tax after termination of chapter.</b>                                     |
| <b>181.06 Collection at source.</b>  | <b>181.17 Contract provision.</b>   |
| <b>181.07 Declarations.</b>  | <b>181.18 Saving clause.</b>  |
| <b>181.08 Duties and powers of Tax Administrator.</b>  | <b>181.99 Violations and penalties.</b>   |
| <b>181.09 Investigative powers of Tax Administrator; penalty for divulging confidential information.</b> |   |
| <b>181.10 Interest and penalties.</b>  |   |

**CROSS REFERENCES**

- Taxation - see CHTR. Art. XII  
 Municipal income taxes - see Ohio R.C. Ch. 718

**181.01 PURPOSE.**

To provide funds for purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the City of Riverside there shall be levied a tax on salaries, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided. All proceeds per year of the additional one-half percent (0.05%) levy on income shall be used for the general operation, maintenance, new equipment, extension and enlargement of services, facilities and capital improvements of the Police and Fire/EMS Departments.  
 (Ord. 03-0-285. Passed 12-18-03.)

**181.02 DEFINITIONS.**

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

- (1) "Adjusted federal taxable income" means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:
  - A. Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income;
  - B. Add an amount equal to five percent (5%) of intangible income deducted under subsection (1)A. hereof, 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 subsection (1)D.2. hereof, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;
    2. Subsection (1)D.1. hereof 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 and 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. If the taxpayer is not a C corporation and is not an individual, the taxpayer shall compute adjusted federal taxable income as if the taxpayer were a C corporation, except:
    1. Guaranteed payments and other similar amounts paid or accrued to a partner, former partner, member, or former member shall not be allowed as a deductible expense; and
    2. Amounts paid or accrued to a qualified self-employed retirement plan with respect to an owner or owner-employee of the taxpayer, amounts paid or accrued to or for health insurance for an owner or owner-employee, and amounts paid or accrued to or for life insurance for an owner or owner-employee shall not be allowed as a deduction.

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

Nothing in this chapter shall be construed as limiting or removing the ability of any municipal corporation to administer, audit, and enforce the provisions of its municipal income tax.

- (2) "Association" means a partnership, limited partnership, S corporation or any other form of unincorporated enterprise, owned by one or more persons.
- (3) "Board of Tax Appeals" means the Board created by and constituted as provided in Section 181.13.
- (4) "Business" means an enterprise, activity, profession or undertaking or other activity of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, including but not limited to the renting or leasing of property, real, personal or mixed.
- (5) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, or foreign country or dependency.
- (6) "Domicile" means a principal residence that the taxpayer intends to use for an indefinite time and to which whenever he is absent he intends to return. A taxpayer has only one domicile even though he may have more than one residence.
- (7) "Employee" means one who works for wages, salary, commission or other types of compensation in the services of an employer.
- (8) "Employer" means an individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, having a place of business or doing business within the City and who or that employs one or more persons on a salary, wage, commission or other compensation basis.
- (9) "Fiscal year" means an accounting period of twelve (12) months or less ending on any day other than December 31.
- (10) "Form 2106" means Internal Revenue Service Form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.
- (11) "Generic form" means an electronic or paper form designed for reporting estimated municipal income taxes and annual municipal income tax liability or for filing a refund claim that is not prescribed by a particular municipal corporation for the reporting of that municipal corporation's tax on income. The generic form, once completed and filed, must contain all of the information required to be submitted with the Municipality's prescribed returns, reports, or documents.
- (12) "Gross receipts" means total income of taxpayers from whatever source derived.
- (13) "Income from a pass-through entity" means partnership income of partners, membership interests of members of a limited liability company, distributive shares of shareholders of an S corporation, or other distributive or proportionate ownership shares of income from other pass-through entities.
- (14) "Intangible income" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings or other similar games of chance.

- (15) "Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended.
- (16) "Internet" means the international computer network of both Federal and nonfederal interoperable packet switched data networks, including the graphical sub network known as the World Wide Web.
- (17) "Joint Economic Development District" means districts created under the Ohio Revised Code sections 715.70 through 715.83, as amended from time to time.
- (18) "Limited liability company" means a limited liability company formed under Chapter 1705 of the Ohio Revised Code or under the laws of another state.
- (19) "Municipality" means the City of Riverside.
- (20) "Net profit" for a taxpayer other than an individual means adjusted federal taxable income and "net profit" for a taxpayer who is an individual means the individual's profit, other than amounts described in Section 181.03, required to be reported on schedule C, schedule E, or schedule F.
- (21) "Nonqualified deferred compensation plan" means a compensation plan described in section 3121(v)(2)(C) of the Internal Revenue Code.
- (22) "Nonresident" means an individual domiciled outside the Municipality.
- (23) "Nonresident incorporated business entity" means an incorporated business entity not having an office or place of business within the Municipality.
- (24) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Municipality.
- (25) "Other payer" means any person, other than an individual's employer or the employer's agent that pays an individual any amount included in the federal gross income of the individual.
- (26) "Owner" means a partner of a partnership, a member of a limited liability company, a shareholder of an S corporation, or other person with an ownership interest in a pass-through entity.
- (27) "Owner's proportionate share", with respect to each owner of a pass-through entity, means the ratio of:
  - A. The owner's income from the pass-through entity that is subject to taxation by the municipal corporation, to
  - B. The total income from that entity of all owners whose income from the entity is subject to taxation by that municipal corporation.
- (28) "Person" includes individuals, firms, companies, business trusts, estates, trusts, partnerships, limited liability companies, associations, corporations, governmental entities, and any other entity. Whenever used in any section prescribing and imposing a penalty, "person" includes an officer or employee of a corporation, or member or employee of an association, who as such officer, employee or member is under a duty to perform the act in respect of which the violation occurs.
- (29) "Place of business" means any bona fide office (other than a mere statutory office), factory, warehouse, or other space, which is occupied and used by the taxpayer in carrying on any business activity, individually or through one or more of his regular employees regularly in attendance.
- (30) "Principal place of business" means in the case of an employer having headquarters' activities at a place of business within a taxing municipality, the place of business at which the headquarters is situated. In the case of any employer not having its headquarters' activities at a place of business within a taxing municipality, the term means the largest place of business located in a taxing municipality.

- (31) "Qualified plan" means a retirement plan satisfying the requirements under section 401 of the Internal Revenue Code as amended.
- (32) "Qualifying wages" means wages, as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted in accordance with section 718.03(A) of the Ohio Revised Code.
- (33) "Resident" means an individual domiciled in the Municipality.
- (34) "Resident incorporated business entity" means an incorporated business entity whose office, place of operations or business situs is within the Municipality.
- (35) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the Municipality.
- (36) "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.
- (37) "Schedule C" means Internal Revenue Service schedule C filed by a taxpayer pursuant to the Internal Revenue Code.
- (38) "Schedule E" means Internal Revenue Service schedule E filed by a taxpayer pursuant to the Internal Revenue Code.
- (39) "Schedule F" means Internal Revenue Service schedule F filed by a taxpayer pursuant to the Internal Revenue Code.
- (40) "S corporation" means a corporation that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.
- (41) "Tax Administrator" means the person appointed to administer the Municipality's Income Tax Ordinance and to direct the operation of the Municipal Income Tax Department or the person executing the duties of the Tax Administrator.
- (42) "Taxable income" means qualifying wages paid by an employer or employers, compensation for personal services, other income defined by statute as taxable, and/or adjusted federal taxable income from the operation of a business, profession, or other enterprise or activity adjusted in accordance with the provisions of this Chapter.
- (43) "Taxable year" means the corresponding tax-reporting period as prescribed for the taxpayer under the Internal Revenue Code.
- (44) "Taxing municipality" means a municipality levying a tax on income earned by nonresidents working within such municipality or on income earned by its residents.
- (45) "Taxpayer" means a person, whether an individual, partnership, association or any corporation or other entity, required hereunder to file a return or pay a tax.

The singular shall include the plural, the masculine shall include the feminine and the neuter, and all periods set forth shall be inclusive of the first and last mentioned dates.  
(Ord. 03-0-285. Passed 12-18-03.)

### **181.03 IMPOSITION OF TAX.**

(a) Basis of Imposition. Subject to provisions of Section 181.17, an annual tax for the purposes specified in Section 181.01 shall be, and is hereby, levied at the rate of one and one-half per cent (1.5%) per annum upon the following:

- (1) On all qualifying wages, commissions, other compensation, and other taxable income earned or received by residents of the Municipality;
- (2) On all qualifying wages, commissions, other compensation, and other taxable income earned or received by nonresidents for work done, or services performed or rendered, in the Municipality;

- (3) On the portion attributable to the Municipality of the net profits earned by all resident unincorporated businesses, pass-through entities, S-Corporations, professions or other activities, derived from work done or services performed or rendered, and business or other activities conducted in the Municipality. On the portion of the distributive share of the net profits earned by a resident owner of a resident unincorporated business entity, S-Corporation or pass-through entity not attributable to the Municipality and not levied against such unincorporated business entity, S-Corporation or pass-through entity.
- (4) On the portion attributable to the Municipality on the net profits by all nonresident unincorporated businesses, pass-through entities, S-Corporations, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the Municipality, whether or not such unincorporated business entity has an office or place of business in the Municipality. On the portion of the distributive share of the net profits earned by a resident owner of a nonresident unincorporated business entity, S-Corporation or pass-through entity not attributable to the Municipality and not levied against such unincorporated business entity, S-Corporation or pass-through entity.
- (5) On the portion attributable to the Municipality of the net profits earned by all corporations that are not pass-through entities from work done or services performed or rendered and business or other activities conducted in the Municipality, whether or not such corporations have an office or place of business in the Municipality.
- (6) On all income derived anywhere from net lottery/net gambling winnings, prizes, awards, wagering, or schemes of chance by a resident, and all income derived from prizes, awards, gaming, wagering, lotteries, or schemes of chance by a nonresident when such income is won or received from sources within the Municipality;
- (7) Rental of real property owned by residents of Riverside regardless of the location of the real property owned. For any such property located outside of the Municipality and which is subject to another municipal tax, credit shall be claimed in accordance with Section 181.07(c);
- (8) Rental of real property located in the Municipality and owned by nonresidents.
- (9) Rentals obtained from the following types of real property are exempt from taxation of rental: historic property defined as properties which are more than fifty years old or are listed as contributing structures within a national, state, or local historic district; rental of property by a public housing authority, an affordable housing non-profit community improvement corporation, or other non-profit development, manager, or owner; rental of farm land. (Ord. 04-0-311. Passed 10-21-04.)

(b) Businesses Both In and Outside the Municipal Boundaries. This section does not apply to taxpayers that are subject to and required to file reports under Chapter 5745, of the Ohio Revised Code. Except as otherwise provided in subsection (d) hereof, net profit from a business or profession conducted both within and without the boundaries of a municipal corporation shall be considered as having a taxable situs in such municipal corporation for purposes of municipal income taxation in the same proportion as the average ratio of the following:

Multiply the entire net profits of the business by a business apportionment percentage to be determined by:

- (1) The average original cost of the real and tangible personal property owned or used by the taxpayer in the business or profession in such municipal corporation during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;
  - (2) Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in such municipal corporation to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed, excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Ohio Revised Code;
  - (3) Gross receipts of the business or profession from sales made and services performed during the taxable period in such municipal corporation to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.
  - (4) Adding together the percentages determined in accordance with subsections (b)(1), (2) and (3) hereof, or such of the aforesaid percentages as are applicable to the particular taxpayer and dividing the total so obtained by the number of percentages used in deriving such total.
    - A. A factor is applicable even though it may be apportioned entirely in or outside the Municipality.
    - B. Provided however, that in the event a just and equitable result cannot be obtained under the formula provided for herein, the Tax Administrator, upon application of the taxpayer, shall have the authority to substitute other factors or methods calculated to effect a fair and proper apportionment.
- (c) As used in subsection (b) hereof, "sales made in a municipal corporation" mean:
- (1) All sales of tangible personal property delivered within such municipal corporation regardless of where title passes if shipped or delivered from a stock of goods within such municipal corporation;
  - (2) All sales of tangible personal property delivered within such municipal corporation regardless of where title passes even though transported from a point outside such municipal corporation if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion;
  - (3) All sales of tangible personal property shipped from a place within such municipal corporation to purchasers outside such municipal corporation regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(d) Net Operating Loss.

- (1) The portion of a taxpayer's net operating loss allocable to the City may be applied against the portion of such taxpayer's net profit allocable to the City in succeeding taxable years, until exhausted, but in no event for more than the three (3) taxable years immediately following the year in which such loss occurred. No portion of a net operating loss shall be carried back against the net profit of any taxable year prior to the taxable year in which such loss occurred.
- (2) The portion of a net operating loss sustained shall be allocated to the City in the same manner as provided herein for allocating net profit to the City.
- (3) The net operating loss of a taxpayer that loses its identity, by any means including but not limited to merger or consolidation, shall not be allowed as a net operating loss deduction to surviving or successor taxpayer.
- (4) Net operating losses from the operation of a business may be deducted only against net profit from the operation of a business.

(e) Losses from federal schedules cannot be used to offset qualifying wages, commissions, other compensation and other taxable income earned or received by residents or nonresidents of the Municipality.

(f) Consolidated Returns.

- (1) A consolidated return may be filed by a group of corporations who are affiliated through stock ownership if that affiliated group filed for the same tax period a consolidated return for Federal income tax purposes pursuant to section 1501 of the Internal Revenue Code. A consolidated return must include all companies that are so affiliated.
- (2) Once a consolidated return has been filed for any taxable year, consolidated returns shall continue to be filed in subsequent years unless the applicable requirements of the Rules and Regulations for discontinuing the filing of consolidated returns have been met.

(g) Exclusions. The provisions of this Chapter shall not be construed as levying a tax upon the following:

- (1) Proceeds from welfare benefits, unemployment insurance benefits, social security benefits, and qualified retirement plans as defined by the Internal Revenue Service.
- (2) Proceeds of insurance, annuities, Workers' Compensation insurance, permanent disability benefits, compensation for damages for personal injury and like reimbursements, not including damages for loss of profits and wages.
- (3) Dues, contributions and similar payments received by charitable, religious, educational organizations, or labor unions, trade or professional associations, lodges and similar organizations.
- (4) Gains from involuntary conversion, cancellation of indebtedness, interest on Federal obligations and income of a decedent's estate during the period of administration (except such income from the operation of a business).
- (5) Alimony.

- (6) Compensation for damage to property by way of insurance or otherwise.
- (7) Interest and dividends from intangible property.
- (8) Military pay or allowances of members of the Armed Forces of the United States and of members of their reserve components, including the Ohio National Guard.  
(ORC 718.01)
- (9) Income of any charitable, educational, fraternal or other type of nonprofit association or organization enumerated in Ohio Revised Code 718.01 to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.
- (10) Any association or organization falling in the category listed in the preceding paragraph receiving income from non-exempt real estate, tangible or intangible personal property, or business activities of a type ordinarily conducted for profit by taxpayers operating for profit shall not be excluded hereunder.
- (11) In the event any association or organization receives taxable income as provided in the preceding paragraph from real or personal property ownership or income producing business located both within and without the corporate limits of the Municipality, it shall calculate its income apportioned to the Municipality under the method or methods provided above.
- (12) If exempt for federal income tax purposes, fellowship and scholarship grants are excluded from Municipal income tax.
- (13) The rental value of a home furnished to a minister of the gospel as part of his compensation, or the rental allowance paid to a minister of the gospel as part of his compensation, to the extent used by him to rent or provide a home pursuant to section 107 of the Internal Revenue Code.
- (14) Compensation paid under section 3501.28 or 3501.36 of the Ohio Revised Code to a person serving as a precinct official, to the extent that such compensation does not exceed one thousand dollars (\$ 1,000) annually. Such compensation in excess of one thousand dollars may be subjected to taxation. The payer of such compensation is not required to withhold Municipal tax from that compensation.
- (15) Compensation paid to an employee of a transit authority, regional transit authority, or a regional transit commission created under Chapter 306 of the Ohio Revised Code for operating a transit bus or other motor vehicle for the authority or commission in or through the Municipality, unless the bus or vehicle is operated on a regularly scheduled route, the operator is subject to such tax by reason of residence or domicile in the Municipality, or the headquarters of the authority or commission is located within the Municipality.
- (16) The Municipality shall not tax the compensation paid to a nonresident individual for personal services performed by the individual in the Municipality on twelve (12) or fewer days in a calendar year unless one of the following applies:

- A. The individual is an employee of another person, the principal place of business of the individual's employer is located in another municipality in Ohio that imposes a tax applying to compensation paid to the individual for services paid on those days; and the individual is not liable to that other municipality for tax on the compensation paid for such services.
  - B. The individual is a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such promoter, all as may be reasonably defined by the Municipality.
- (17) The income of a public utility, when that public utility is subject to the tax levied under section 5727.24 or 5727.30 of the Ohio Revised Code, except a municipal corporation may tax the following, subject to Chapter 5745. of the Ohio Revised Code:
- A. The income of an electric company or combined company;
  - B. The income of a telephone company.
- As used in subsection (g)(17) hereof, "combined company", "electric company", and "telephone company" have the same meanings as in section 5727.01 of the Ohio Revised Code.
- (18) An S corporation shareholder's distributive share of net profits or losses of the S corporation.
- (19) Generally the above noted items in this section are the only forms of income not subject to the tax. Any other income, benefits, or other forms of compensation shall be taxable.  
(Ord. 03-0-285. Passed 12-18-03.)

#### **181.04 EFFECTIVE PERIOD.**

Said tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation earned and shall be levied with respect to the net profits of the businesses, professional or other activities earned from and after January 1, 2002.  
(Ord. 03-0-285. Passed 12-18-03.)

#### **181.05 RETURN AND PAYMENT OF TAX.**

(a) Each person who engages in business or other activity or whose qualifying wage, commissions, other compensation and other taxable income is subject to the tax imposed by this Chapter, and every resident shall, whether or not a tax be due thereon, make and file on or before April 15th of each year, with the Tax Administrator a Municipal tax return on a form prescribed by and acceptable to the Tax Administrator, whether or not a tax is due. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed on or before the fifteenth (15th) day of the fourth month following the end of such fiscal year or period. The Tax Administrator is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of Municipal tax deducted by said employer or employers from the qualifying wages, commissions, other compensation, and other taxable income of a nonresident employee, and paid by him or them to the Tax Administrator may be accepted as the return required of a nonresident employee whose sole income, subject to tax under this Tax Code, is such qualifying wages, commissions, other compensation, and other taxable income.

(b) A husband and wife may file either separate returns or a joint return for municipal purposes, even though one of the spouses has neither taxable income nor deductions included on the Municipal return regardless of whether their federal and state returns were filed separately or jointly.

(c) The return shall be filed with the Tax Administrator on a form or forms furnished by or obtainable upon request from the Tax Administrator; or on a generic form, if the generic form, when completed and filed, contains all of the information required to be submitted with the Municipality's prescribed return and, if the taxpayer or return preparer filing the generic form otherwise complies with the Tax Code governing the filing of returns.

(d) The return shall set forth:

- (1) The aggregate amounts of qualifying wages, commissions, other compensation received, allocated, apportioned or set aside, other income defined by statute as taxable, and gross income from any business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to said tax; and
- (2) The amount of the tax imposed by this Tax Code on such earnings and profits; and
- (3) Such other pertinent statements, information returns, copies of federal or state tax returns and/or schedules, or other information as the Tax Administrator may require, including a statement that the figures used in the return are the figures used for federal income tax adjusted to set forth only such income as is taxable under the provisions of this Chapter.

(e) (1) Any taxpayer that has requested an extension for filing a federal income tax return may request an extension for the filing of a Municipal Income Tax Return by filing a copy of the taxpayer's federal extension request with the Municipal Tax Division. Any taxpayer not required to file a federal income tax return may request an extension for filing a Municipal Income Tax Return in writing. The request for extension must be filed on or before the original due date for the annual return. If the request is granted, the extended due date of the municipal income tax return shall be the last day of the month following the month to which the due date of the federal income tax return has been extended.

- (2) The Tax Administrator may deny a taxpayer's request for extension if the taxpayer:
- A. Fails to timely file the request; or
  - B. Fails to file a copy of the federal extension request, (if applicable);  
or
  - C. Owes the Municipality any delinquent income tax, penalty, interest or other charge for the late payment or nonpayment of income tax;  
or
  - D. Has failed to file any required income tax return, report, or other related document for a prior tax period.

- (3) The granting of an extension for filing a Municipal tax return does not extend the due date as provided in this section for payment of the tax; hence, penalty and interest may apply to any unpaid tax during the period of extension at the rate set out by Section 181.10. Any extension by the Tax Administrator shall be granted upon the condition that declaration filing and payment requirements have been fulfilled; however, if, upon further examination it then becomes evident that declaration filing and payment requirements have not been fulfilled, penalty and interest may be assessed in full and in the same manner as though no extension had been granted.
- (f) Payments with Returns.
- (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the Tax Administrator the amount of taxes shown as due. However, credit shall be allowed for:
- A. Any portion of the tax so due which shall have been deducted at the source pursuant to the provisions of Section 181.06; and
  - B. Any portion of said tax which shall have been paid by the taxpayer pursuant to the provisions of Section 181.07; and
  - C. Credit to the extent allowed by Section 181.15 for tax paid to another municipality.
- (2) Subject to the limitations contained in Section 181.11 of this Tax Code, any taxpayer who has overpaid the amount of tax to which the Municipality is entitled under the provisions of this Tax Code may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment (or part thereof) shall be refunded, provided that no additional taxes or refunds of less than five dollars (\$5.00) shall be collected or refunded.
- (g) Amended Returns.
- (1) Where necessary, an amended return shall be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Section 181.11. The Tax Administrator shall provide by regulation the format in which such amended return shall be filed. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.
- (2) Within three (3) months from the final determination of any federal tax liability affecting the taxpayer's Municipal tax liability, such taxpayer shall make and file an amended Municipal return showing income subject to the Municipal tax based upon such final determination of federal tax liability and pay any additional tax shown due thereon or make claim for refund of any overpayment.
- (h) Information returns, schedules and statements required to support tax returns which are incomplete without such information shall be filed within the time limits set forth for the filing of the tax returns and the failure to file such information returns, schedules and statements shall be a violation of this Tax Code. Provided, however, that the taxpayer shall have ten (10) days after notification by the Tax Administrator, or his authorized representative, to file the items required by this paragraph. (Ord. 03-0-285. Passed 12-18-03.)

**181.051 OHIO BUSINESS GATEWAY.**

(a) As used in this section, "Ohio Business Gateway" means the online computer network system initially created by the Department of Administrative Services under Section 125.30 of the Ohio Revised Code, that allows private businesses to file business reply forms with state agencies and includes any successor electronic filing and payment system.

(b) Notwithstanding Section 718.05 of the Ohio Revised Code, on and after January 1, 2005, any taxpayer that is subject to Riverside's income tax on net profits from a business or profession and has received an extension to file the federal income tax return shall not be required to notify the Riverside Tax Administrator of the federal extension and shall not be required to file a tax return until the last day of the month to which the due date for filing the federal return has been extended, provided that, on or before the date of filing the municipal income tax return, the person notifies the Tax Commissioner of the federal extension through the Ohio Business Gateway. An extension of time to file is not an extension of the time to pay any tax due.

(c) For taxable years beginning on or after January 1, 2005, a taxpayer subject to Riverside's tax on the net profits from a business or profession may file a Riverside income tax return or estimated income tax return, and may make payments of amounts shown to be due on such returns by using the Ohio Business Gateway.

- (d)
- (1) As used in this division, "qualifying wages" has the same meaning as Section 181.02(32).
  - (2) Any employer may report the amount of Riverside income tax withheld from qualifying wages paid on or after January 1, 2007, and may make remittance of such amounts, by using the Ohio Business Gateway.

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

(f) There is no fee charged for the operation or maintenance of the Ohio Business Gateway.

(g) The use of the Ohio Business Gateway by Riverside, taxpayers, or other persons pursuant to this section does not affect the legal rights of Riverside or taxpayers as otherwise permitted by law.

(Ord. 04-0-311. Passed 10-21-04.)

**181.06 COLLECTION AT SOURCE.**

(a) Withholding by Employer. Each employer within, or doing business within, the Municipality who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct, when such salary, wage, commission or other compensation is paid, allocated, apportioned or set aside, the tax at the rate provided in Section 181.03 hereof on the qualifying wages due by such employer to each such employee and shall, on or before the last day of each month, make a return and pay to the Tax Administrator the amount of taxes so deducted during the preceding month. The return shall be on a form or forms prescribed by or acceptable to the Tax Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such taxes have in fact been withheld. Nothing in this section prohibits an employer from withholding tax on a basis greater than qualifying wages. The Tax Administrator may require withholding payments to be made by electronic funds transfer or ACH.

(b) An employer is not required to make any withholding with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of the corporation with respect to whose stock the option has been issued.

- (c) (1) An employee is not relieved from liability for a tax by the failure of the employer to withhold the tax as required by a municipal corporation or by the employer's exemption from the requirement to withhold the tax.
- (2) The failure of an employer to remit to the municipal corporation the tax withheld and shown as withheld on the employee's W-2 year end statement relieves the employee from liability for that tax unless the employee colluded with the employer in connection with the failure to remit the tax withheld.

(d) The Tax Administrator shall have the authority to approve the filing of quarterly withholding payments. Upon approval, the employer shall, on or before the last day of each month following the calendar quarters ending March 31, June 30, September 30 and December 31, make a return and pay the tax withheld during the preceding calendar quarter. The Tax Administrator may revoke the approval of quarterly filing and payments whenever the Tax Administrator has reason to believe that the conditions for granting such authorization have changed, were judged incorrectly, were not met, or when it is in the best interest of the Municipality to do so. Notice of withdrawal shall be made in writing and, in such case, the employer must begin to file in accordance with this section.

(e) Employer Considered as Trustee. Each employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to the Municipality, as a trustee for the benefit of the Municipality, and any such tax collected by such employer from his employees shall, until the same is paid to the Municipality, be deemed a trust fund in the hands of such employer. Each employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such tax, in fact, has been withheld.

(f) Any person who is required to withhold tax from qualifying wages shall pay all such tax to the Municipality in accordance with the provisions of this section. In the event taxes withheld from the qualifying wages of employees are not paid to the Municipality in accordance with the provisions of this section, all officers, members, managers, employees, and trustees having control or supervision of or charged with the responsibility of filing the return and making payment are jointly and severally personally liable for the tax not returned or paid to the Municipality as well as any related interest and penalties, and are also liable under the provisions of Section 181.99 hereof. The dissolution, termination, or bankruptcy of a corporation, limited liability company, or business trust does not discharge an officer's, member's, manager's, employee's, or trustee's liability for a failure of the corporation, limited liability company, or business trust to file returns or pay said taxes.

(g) Withholding Return; List of Employees. Each employer shall file a withholding tax reconciliation showing the sum total of all compensation paid all employees, the portion of which, (if any) was not subject to withholding along with an explanation for same, and the portion of which was subject to withholding, together with the amount of such withholdings remitted. Such return shall include information concerning each employee from whom the Municipal tax was withheld, showing the name, address, zip code and social security number of each such employee, the total amount of compensation paid during the year and the amount of Municipal tax withheld. If the total tax withheld from any employee included tax withheld and remitted to another municipality, the amount of same shall be separately shown on the return of information to the Municipality concerning each employee. The withholding tax reconciliation shall be filed by each employer on or before February 28 following the end of such calendar year. The Tax Administrator may require the filing of such reconciliations and employee information by alternate media.

(h) In addition to the wage reporting requirements of this section, any person required by the Internal Revenue Service to report on Form 1099-Misc. payments to individuals not treated, as employees for services performed shall also report such payments to the Municipality when the services were performed in the Municipality. The information may be submitted on a listing, and shall include the name, address and social security number (or federal identification number), and the amount of the payments made. Federal form(s) 1099 may be submitted in lieu of such listing. The information shall be filed annually on or before February 28 following the end of such calendar year.

(i) Domestic Servants. No person shall be required to withhold the tax on the qualifying wages, commissions, other compensation, and other taxable income paid domestic servants employed exclusively in or about such person's residence. However, such domestic servants shall be responsible for filing and paying their own returns and taxes. (Ord. 03-0-285. Passed 12-18-03.)

#### **181.07 DECLARATIONS.**

(a) Requirement for Filing. Every person who anticipates any taxable income which is not subject to Section 181.06 or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 181.03, shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any. Provided, however, if a person's income is wholly from qualifying wages from which the tax will be withheld and remitted to this Municipality in accordance with Section 181.06, such person need not file a declaration.

(b) Dates for Filing.

- (1) Such declaration shall be filed on or before April 15 of each year during the life of this Chapter, or on or before the fifteenth (15th ) day of the fourth (4th) month following the date the taxpayer becomes subject to tax for the first time.
- (2) Those taxpayers having a fiscal year or period differing from the calendar year shall file a declaration on or before the fifteenth (15th) day of the fourth (4th) month following the start of each fiscal year or period.

(c) Forms; Credit for Tax Withheld or Paid Another Community.

- (1) Such declaration shall be filed upon a form furnished by or obtainable from the Tax Administrator or an acceptable generic form, and credit shall be taken for the Municipal tax to be withheld from any portion of such income. In accordance with the provisions of Section 181.14, credit may be taken for tax to be withheld and remitted to another taxing municipality.
- (2) The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.
- (3) For taxpayers who are individuals, such declaration of estimated tax to be paid the Municipality shall be accompanied by a payment of at least twenty-two and one-half percent (22.5%) of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the seventh, tenth and thirteenth months after the beginning of the taxable year.
- (4) For taxpayers that are not individuals, such declaration of estimated tax to be paid the Municipality shall be accompanied by a payment of at least twenty-two and one-half percent (22.5%) of the estimated annual tax and at least a similar amount shall be paid on or before the fifteenth (15th) day of the sixth, ninth and twelfth months after the beginning of the taxable year.
- (5) The mere submission of a declaration estimating a tax liability shall not constitute filing unless accompanied by the required payment.

(d) Amended Declaration.

- (1) A declaration may be amended at any time.
- (2) In the event that an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(e) Annual Return Required. On or before the fifteenth day of the fourth month of the calendar or fiscal year, an annual return shall be filed and any balance which may be due the Municipality shall be paid therewith in accordance with the provisions of Section 181.05. (Ord. 03-0-285. Passed 12-18-03.)

**181.08 DUTIES AND POWERS OF TAX ADMINISTRATOR.**

- (a) (1) It shall be the duty of the Tax Administrator to collect and receive the tax imposed by this Chapter in the manner prescribed therein, to keep an accurate record thereof, and to report all monies so received.
- (2) It shall be the duty of the Tax Administrator to enforce payment of all income taxes owing the Municipality, to keep accurate records for a minimum of six (6) years, showing the amount due from each taxpayer required to file a declaration or make any return, including a return of taxes withheld, and to show the dates and amounts of payments thereof.

(b) The Tax Administrator is hereby charged with the enforcement of the provisions of this Chapter, and is hereby empowered, subject to the approval of the Board of Tax Appeals, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this Chapter, including provisions for the re-examination and correction of returns.

(c) In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Tax Administrator may determine the amount of tax appearing to be due the Municipality from the taxpayer and may send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.

(d) Subject to the consent of a majority of the Board of Tax Appeals, the Tax Administrator shall have the power to compromise any liability imposed by this Tax Code.

(e) Upon the demonstration and documentation of good cause, the Tax Administrator shall have the power to compromise penalty and interest liabilities imposed by this Chapter, consistent with this Chapter and the Rules and Regulations.  
(Ord. 03-0-285. Passed 12-18-03.)

**181.09 INVESTIGATIVE POWERS OF TAX ADMINISTRATOR;  
PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.**

(a) The Tax Administrator, or any of his authorized agents, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer, taxpayer, or any person subject to, or whom the Tax Administrator believes is subject to, the provisions of this Chapter for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax or withholdings due under this Chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish, upon written request of the Tax Administrator, or his duly authorized agent or employee, the means, facilities and opportunities for making such examinations and investigations as are hereby authorized.

(b) The Tax Administrator is hereby authorized to order any person, presumed to have knowledge of the facts, to appear at the office of the Tax Administrator and to examine such person, under oath, concerning any income which was or should have been reported for taxation, or withheld, or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and federal income tax returns, and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

(c) The refusal to produce books, papers, records or federal income tax returns, or the refusal to submit to such examination by any employer or person subject, or presumed to be subject, to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax, or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Tax Administrator authorized hereby, shall be deemed a violation of this Chapter punishable as provided in Section 181.99.

(d) Every taxpayer shall retain all records necessary to compute his tax liability for a period of six (6) years from the date his return is filed or the taxes required to be withheld are paid.

(e) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this Chapter shall be confidential and no person shall disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the municipal corporation as authorized by this Chapter. The Tax Administrator of the municipal corporation may furnish copies of returns filed under this Chapter to the Internal Revenue Service and to the State Tax Commissioner.

(f) Any person divulging such information shall be guilty of a misdemeanor punishable by a maximum fine of five hundred dollars (\$500.00) or imprisonment for not more than six (6) months, or both.

(g) In addition to the above penalty, any employee of the Municipality who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.  
(Ord. 03-0-285. Passed 12-18-03.)

#### **181.10 INTEREST AND PENALTIES.**

(a) All taxes imposed and monies withheld or required to be withheld by employers under the provisions of this Tax Code shall bear interest at the same rate which section 718.12 of the Ohio Revised Code of Ohio requires be paid by municipalities on their income tax refunds, i.e., the federal short-term rate as defined in section 5703.47 of the Ohio Revised Code, plus three percent (3%) per year.

(b) In addition to interest as provided in subsection (a) hereof, penalties are hereby imposed as follows based on the tax remaining unpaid after it becomes due:

- (1) For failure to pay taxes due, other than taxes withheld, one and one-half percent (1-1/2%) per month or fraction thereof, or twenty-five dollars (\$25.00), whichever is greater.
- (2) For failure to remit taxes withheld or required to be withheld from employees; three percent (3%) per month or fraction thereof, or twenty-five dollars (\$25.00), whichever is greater.
- (3) Where the taxpayer has failed to file a return by the due date or by the date resulting from extension, twenty-five dollars (\$25.00).

- (4) Where the taxpayer has failed to file a declaration on which he has estimated and paid a tax equal to or greater than the tax paid for the previous year, or where he has filed a previous return and has failed to file a declaration on which he has estimated and paid a tax equal to or greater than ninety percent (90%) of the actual tax for the year, or has failed to file a return and paid the total tax on or before the end of the month following the end of the taxable year; ten percent (10%) of the difference between ninety percent (90%) of the actual tax for the year and the amount paid through withholding and declaration.
- (5) No penalty or interest shall be charged against a taxpayer for the late payment or nonpayment of estimated tax liability if the taxpayer is an individual who resides in the municipal corporation but was not domiciled there on the first day of January of the tax year being filed.
- (6) Except in the case of fraud, the penalty shall not exceed fifty percent (50%) of the unpaid tax.
- (7) Any employer required to file employee wage and tax statements and annual reconciliation of returns in accordance with this chapter, who fails to file such returns or statements or files incomplete returns or statements shall be subject to a penalty of fifty dollars (\$50.00) per return or statement, up to a maximum of one thousand dollars (\$ 1,000) per tax year.
- (8) Any employer required to file employee wage and tax statements who fails to file electronically when required by the Tax Administrator shall be assessed a penalty of one dollar (\$1.00) per record in all years.
- (9) The Tax Administrator may establish a fee to cover printing, postage and personnel costs for forms requested in quantities of ten or more per request.
- (10) The Tax Administrator may establish fees for reproduction of returns, associated schedules and statements when requested by the taxpayer.
- (11) An Administrative charge of twenty dollars (\$20.00) will be assessed for a check returned by a bank or financial institution as unpaid for any reason whatsoever.

(c) Exceptions. A penalty shall not be assessed on an additional tax assessment made by the Tax Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Tax Administrator; and provided further that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three (3) months after the final determination of the federal tax liability.

(d) Computed penalties of less than five dollars (\$5.00) for a first violation shall not be assessed. However, notification to the taxpayer of a first time violation will be made. (Ord. 03-0-285. Passed 12-18-03.)

(e) Abatement of Penalty by Tax Administrator. Upon written request of the taxpayer, the Tax Administrator may abate, in whole, any penalty imposed by this section of two hundred fifty dollars (\$250.00) or less and may abate, in whole, any interest by this section of one hundred dollars (\$100.00) or less, where the taxpayer shows that the taxpayer's failure to comply with the provisions of this chapter is due to reasonable cause and not willful neglect. (Ord. 04-0-311. Passed 10-21-04.)



**181.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.**

(a) All taxes imposed by this Chapter shall be collectible, together with any interest and penalties thereon, by suit as other debts of like amount are recoverable. No additional assessment shall be made after three (3) years from the time the tax was due or the return was filed, whichever is later, provided however, there shall be no period of limitation on an additional assessment in a case of a return that omits gross income in excess of twenty-five per cent (25%) of that required to be reported or in the case of filing a false or fraudulent return with intent to evade the tax, or in the case of failure to file a return. In those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitations the period within which an additional assessment may be made by the Tax Administrator shall be extended one (1) year from the time of the final determination of the federal tax liability.

(b) Taxes erroneously paid shall not be refunded unless a claim for refund is made within three (3) years from the date on which such payment was made or the return was due, or within three (3) months after final determination of the federal tax liability, whichever is later.

(c) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment, with the following exception: No interest shall be allowed on any overpayment that is refunded within ninety (90) days after the final filing date of the annual return or ninety (90) days after the complete return is filed, whichever is later. For purposes of computing the payment of interest on overpayments, no amount of tax for any taxable year shall be treated as having been paid before the date on which the tax return for that year was due without regard to any extension of time for filing that return. The interest shall be paid at the rate of interest prescribed by Ohio R.C. 5703.47.

(d) Amounts of less than five dollars (\$5.00) shall not be collected or refunded.  
(Ord. 03-0-285. Passed 12-18-03.)

**181.12 ROSTER OF RENTAL UNITS TO BE FURNISHED TO TAX ADMINISTRATOR.**

Every person who owns any interest in one or more rental units shall furnish to the Tax Administrator a list of the names of all persons leasing, renting, or otherwise occupying such rental unit or units. Such list shall be filed semiannually on or before the last day of January and on or before the last day of July of each year on a form provided by the Tax Administrator, unless an extension is granted by the Tax Administrator.  
(Ord. 03-0-285. Passed 12-18-03.)

**181.13 BOARD OF TAX APPEALS.**

(a) A Board of Tax Appeals, consisting of a chairperson and two members to be appointed by Council, is hereby created and shall be maintained to hear appeals. The members of the Board shall be appointed for a term of two years; however, the members of the first Board shall be appointed for one, two and three years respectively. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board shall be conducted privately and the provisions of section 181.09 with reference to the confidential character of information required to be disclosed by the Chapter shall apply to such matters as may be heard before the Board on appeal.

(b) All rules and regulations and amendments or changes thereto which are adopted by the Tax Administrator under the authority conferred by this Chapter, must be approved by the Board before the same become effective. After such approval, such rules, regulations, amendments and changes shall be open to public inspection. The Board shall hear and pass on appeals from any ruling or decision of the Tax Administrator, and, at the request of the taxpayer or Tax Administrator, is empowered to substitute alternate methods of apportionment.

(c) Whenever the Tax Administrator issues a decision regarding an income tax obligation that is subject to appeal as provided in this section, or in an ordinance or regulation of the Municipality, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the decision and of the manner in which the taxpayer may appeal the decision.

(d) Any person who is aggrieved by a decision by the Tax Administrator and who has filed with the Municipality the required returns or other documents pertaining to the municipal income tax obligation at issue in the decision may appeal the decision to the Board by filing a request with the Board. The request shall be in writing, shall state with particularity why the decision should be deemed incorrect or unlawful, and shall be filed within thirty (30) days after the Tax Administrator has issued the decision.

(e) The imposition of penalty and interest as prescribed in the Codified Ordinances of the Municipality is not a sole basis for an appeal, unless the appellant can show that the charges assessed were either unlawful or incorrect.

(f) The Board shall schedule a hearing within forty-five (45) days after receiving the request, unless the taxpayer waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board and may be represented by an attorney at law, certified public accountant or other representative.

(g) The Board may affirm, reverse, or modify the Tax Administrator's decision or any part of that decision. The Board shall issue a decision on the appeal within ninety (90) days after the Board's final hearing on the appeal, and send notice of its final decision by ordinary mail to all of the parties to the appeal within fifteen (15) days after issuing the decision. The taxpayer or the Tax Administrator may appeal the Board's decision as provided in section 5717.011 of the Ohio Revised Code.

(h) The Board created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under section 149.43 of the Ohio Revised Code. Hearings requested by a taxpayer before a Board created pursuant to this section are not meetings of a public body subject to section 121.22 of the Ohio Revised Code.  
(Ord. 03-0-285. Passed 12-18-03.)

#### **181.14 ALLOCATION OF FUNDS.**

The funds collected under the provisions of this chapter shall be allocated in such manner as may be determined by Council, provided however, that all proceeds per year of the additional one-half percent (0.05%) levy on income shall be used for the general operation, maintenance, new equipment, extension and enlargement of services, facilities and capital improvements of the Police and Fire/EMS Departments.  
(Ord. 03-0-285. Passed 12-18-03.)

**181.15 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY OR JOINT ECONOMIC DEVELOPMENT DISTRICT.**

(a) Where a resident of the Municipality is subject to a municipal income tax in another municipality, he shall not pay a total municipal income tax on the other income greater than the tax imposed at the higher rate.

(b) Every individual taxpayer who resides in the Municipality who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of the Municipality, if it appears that he has paid a municipal income tax on the same income taxable under this Chapter to another municipality, shall be allowed a credit against the tax imposed by this Chapter of the amount so paid by him or on his behalf to such other municipality. The credit shall not exceed the tax assessed by this Chapter on such income earned in such other municipality or municipalities where such tax is paid.

(c) The Municipality shall grant a credit against the tax imposed by this Chapter to every taxpayer who works in a joint economic development zone created under section 715.691 or a Joint Economic Development District created under section 715.70, 715.71, or 715.72 of the Ohio Revised Code. The credit shall not exceed the tax assessed by this Chapter on such income earned in such joint economic development zone or joint economic development district where such tax is paid.

(d) Effective with the 2004 tax year, except as provided in subsection (e) hereof, if tax or withholding is paid to a municipal corporation on income or wages, and if a second municipal corporation imposes a tax on that income or wages after the time period allowed for a refund of the tax or withholding paid to the first municipal corporation, the second municipal corporation shall allow a nonrefundable credit, against the tax or withholding the second municipality claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipal corporation with respect to such income or wages.

(e) If the tax rate in the second municipal corporation is less than the tax rate in the first municipal corporation, then the credit described in subsection (d) hereof shall be calculated using the tax rate in effect in the second municipal corporation.

(f) A claim for refund or credit under this section shall be made in such manner as the Tax Administrator may by regulation provide.  
(Ord. 03-0-285. Passed 12-18-03.)

**181.16 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.**

(a) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all the taxes levied hereunder are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this chapter have been fully terminated, subject to the limitations contained in Sections 181.11 and 181.99.

(b) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 181.05 and 181.06 as though the same were continuing.  
(Ord. 03-0-285. Passed 12-18-03.)

**181.17 CONTRACT PROVISION.**

No contract on behalf of the City for works or improvements of the City shall be binding or valid unless such contract contains the following provisions:

"Said \_\_\_\_\_ hereby further agrees to withhold all City income taxes due or payable under Chapter 181 of the Code of Ordinances for any and all compensation paid to its employees and further agrees that any of its subcontractors shall be required to agree to withhold any such City income taxes due for services performed under this contract. Furthermore, any person, firm or agency that has a contract or agreement with the City shall be subject to City income tax whether a resident or nonresident in the City, and whether the work being done is in the City or out of the City. In addition to the City Income Tax withheld for employees, the net profit on the contract shall be subject to the Tax.

(Ord. 03-0-285. Passed 12-18-03.)

**181.18 SAVING CLAUSE.**

This Chapter shall not apply to any person, firm or corporation, or to any property as to whom or which, it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this Chapter, or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein is found to be unconstitutional or illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this Chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Chapter. It is hereby declared to be the intention of Council of the Municipality that this Chapter would have been adopted had such unconstitutional, illegal or invalid sentence or part thereof, not been included therein. (Ord. 03-0-285. Passed 12-18-03.)

**181.99 VIOLATIONS AND PENALTIES.**

- (a) Any person who shall:
- (1) Fail, neglect or refuse to make any return or declaration required by this Chapter; or
  - (2) Knowingly make an incomplete, false or fraudulent return; or
  - (3) Willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this Chapter; or
  - (4) Fail, neglect or refuse to withhold the tax from his employees and remit such withholding tax to the Tax Administrator; or
  - (5) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his or his employer's books, records, papers, or federal income tax returns; or
  - (6) Fail to appear before the Tax Administrator and to produce his or his employer's books, records, papers or federal income tax returns upon order or subpoena of the Tax Administrator; or
  - (7) Refuse to disclose to the Tax Administrator any information with respect to such person's or such person's employer's income or net profits; or

- (8) Willfully give to an employer by an employee false information as to his true name, correct social security number and residence address, or the failure of such employee to promptly notify an employer of any change in residence address and date thereof; or
- (9) Failure on the part of any employer to maintain proper records of employees' residence addresses, total wages paid and Municipal tax withheld, or to knowingly give the Tax Administrator false information; or
- (10) Fail to comply with the provisions of this Chapter or any order or subpoena of the Tax Administrator; or
- (11) Willfully fail or willfully refuse to make any payment on the estimated tax for any year or part of any tax year as required by section 181.07; or
- (12) Fail to cause the tax withheld from the qualifying wages of the employees pursuant to this Chapter to be paid to the Municipality in accordance with the provisions of Section 181.06; or
- (13) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Chapter;

for which violation no penalty is otherwise provided, is guilty of a misdemeanor in the third degree and shall be penalized as provided in the General Offenses Code.

(b) All prosecutions under this section must be commenced within the time specified in Ohio R.C. 718.12.

(c) Statute of Limitations.

- (1) Civil actions to recover Municipal income taxes and penalties and interest on Municipal income taxes shall be brought within three (3) years after the tax was due or the return was filed, whichever is later.
- (2) Prosecutions for an offense made punishable under this Chapter shall be commenced within three (3) years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense. (ORC 718.12)

(d) The failure of any employer, taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form, or from paying the tax.

(e) The term "person" as used in this section shall, in addition to the meaning prescribed in Section 181.02, include in the case of an association or corporation not having any partner, member or officer within the Municipality, any employee or agent of such association or corporation who can be found within the corporate limits of the Municipality.  
(Ord. 03-0-285. Passed 12-18-03.)



**CHAPTER 183**  
**Excise Lodging Tax**

<p><b>183.01 Purpose; imposition; rate; applicability.</b></p> <p><b>183.02 Definitions.</b></p> <p><b>183.03 Guest to make payment.</b></p> <p><b>183.04 Exceptions.</b></p> <p><b>183.05 Tax to be separately stated and charged.</b></p> <p><b>183.06 Registration.</b></p> <p><b>183.07 Records; inspection and destruction.</b></p> <p><b>183.08 Reporting and remitting.</b></p>	<p><b>183.09 Penalties and interest.</b></p> <p><b>183.10 Failure to collect and report; determination of tax by Finance Director.</b></p> <p><b>183.11 Appeal.</b></p> <p><b>183.12 Actions to collect.</b></p> <p><b>183.13 Deposit of moneys.</b></p> <p><b>183.99 Penalty.</b></p>
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**CROSS REFERENCES**

Authority to collect - see Ohio R.C. 5739.08, 5739.09

**183.01 PURPOSE; IMPOSITION; RATE; APPLICABILITY.**

(a) Purpose. For the purpose of affording revenues, in addition to those from general property taxes, and other sources, for the use of the General Revenue Fund of the City, pursuant to law, an excise tax is hereby levied on transactions by which lodging by a hotel is or is to be furnished to transient guests.

(b) Imposition and Rate. The tax is imposed at the rate of three percent (3%) upon all rents received for occupancy of a hotel situated within the City.

(c) Applicability. The tax applies and is collectible when the sale is made, regardless of the time when the rent is paid or delivered.  
(Ord. 03-0-279. Passed 11-20-03.)

**183.02 DEFINITIONS.**

As used in this chapter certain terms are defined as follows:

- (a) "Hotel" or "motel" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered for a consideration to guests, whether such rooms are in one or several structures. (Ord. 03-0-279. Passed 11-20-03.)
- (b) "Transient guests" means persons occupying a room or rooms for sleeping accommodations for less than thirty consecutive days.
- (c) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.
- (d) "Finance Director" means the Finance Director of the City of Riverside.
- (e) "Rent" means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also any amount for which the occupant is liable for the occupancy without any deduction therefrom whatsoever.
- (f) "Operator" means the person who is the proprietor of a hotel or motel, whether in the capacity of owner lessee, licensee, mortgagee in possession, or any other capacity. Where the operator performs his functions through a managing agent of any type or character, other than an employee, the managing agent shall be deemed an operator for the purposes of this ordinance and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.
- (g) "Occupancy" means the use or possession, or the right to the use or possession, of any room or rooms or space or portion thereof in any hotel or motel for dwelling, lodging or sleeping purposes. The use or possession or right to use or possess any room or any suite of connecting rooms as office space, banquet or private dining rooms or exhibit, sample or display space shall not be considered occupancy within the meaning of this definition unless the person exercising occupancy uses or possesses, or has the right to use or possess, all or any portion of such room or suite of rooms for dwelling, lodging or sleeping purposes. (Ord. 94-0-20. Passed 7-11-94.)

**183.03 GUESTS TO MAKE PAYMENT.**

Except as provided herein, the tax imposed by this chapter shall be paid by the transient guest to the hotel, and each hotel shall collect from the transient guest, as trustee for the City the full and exact amount of the tax payable on each taxable transaction and account to the City therefor.

(Ord. 68-175. Passed 6-4-68.)

**183.04 EXCEPTIONS.**

- (a) No tax shall be imposed under this chapter:
- (1) Upon rents not within the taxing power of the City under the constitution or laws of Ohio or the United States;
  - (2) Upon rents paid by the State or any of its political subdivisions.

(b) No exemption claimed under subsection (a)(1) or (2) hereof shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form proscribed by the Clerk-Treasurer. If the transaction is claimed to be exempt, the transient guest must furnish to the operator, and the operator must obtain from the transient guest, a certificate specifying the reason that the sale is not legally subject to the tax. If no certificate is obtained, it shall be presumed the tax applies.  
(Ord. 94-0-20. Passed 7-11-94.)

**183.05 TAX TO BE SEPARATELY STATED AND CHARGED.**

The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted and charged for, and upon every evidence of occupancy or any bill or statement or charge made for the occupancy issued or delivered by the operator. The tax shall be paid by the occupant to the operator as trustee for, and on account of, the City and the operator shall be liable for the collection thereof and for the tax.  
(Ord. 94-0-20. Passed 7-11-94.)

**183.06 REGISTRATION.**

Within thirty days after the effective date of this chapter or within thirty days after commencing business, whichever is later, each operator of any hotel or motel renting lodging to transient guests shall register the hotel or motel with the Finance Director and obtain from him a transient occupancy registration certificate to be posted in a conspicuous place on the premises. The certificate shall state the name of the operator, the address of the premises, the date of issuance and signify that the person named therein has registered with the Finance Director for the purpose of collecting from transient guests the hotel-motel tax and remitting such tax to the Finance Director. This certificate does not constitute a permit.  
(Ord. 94-0-20. Passed 7-11-94.)

**183.07 RECORDS, INSPECTION AND DESTRUCTION.**

Each operator shall keep complete and accurate records of lodging furnished, together with a record of the tax collected thereon, which shall be the amount due under ordinance, and shall keep all invoices and other pertinent documents. If the operator furnishes lodging not subject to the tax, the operator's records shall show the identity of the transient guest, if the sale was not exempted by reason of such identity or the nature of the transaction if exempted for any other reason. Such records and other documents shall be open during business hours to the inspection of the Finance Director or his agent, and shall be preserved for a period of four years, unless the Finance Director, in writing, consents to their earlier destruction.  
(Ord. 94-0-20. Passed 7-11-94.)

**183.08 REPORTING AND REMITTING.**

Each operator shall, on or before the last day of the month following the close of each calendar quarter year, make a return to the Finance Director, on forms provided by him of the total rents charged and received and the amount of tax collected by transient occupancies. All claims for exemption from the tax filed by occupants with the operator during the reporting period shall be filed with the reports. At the time the return is filed, the full amount of the tax collected shall be remitted to the Finance Director. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the City until payment thereof is made to the Finance Director. All returns and payments submitted by each operator shall be treated as confidential by the Finance Director and shall not be released by him except upon order of a court of competent jurisdiction, or to an officer or agent of the United States, the State of Ohio, Montgomery County or the City of Riverside for official use only.  
(Ord. 94-0-20. Passed 7-11-94.)

**183.09 PENALTIES AND INTEREST.**

Any operator who fails to remit the tax within the time required herein shall pay a penalty equal to ten percent (10%) of the amount of the tax, in addition to the tax. In addition to the penalty imposed herein, any operator who fails to remit the tax shall pay interest computed at the rate per annum required by O.R.C. Section 5703.47, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.  
(Ord. 03-0-279. Passed 11-20-03.)

**183.10 FAILURE TO COLLECT AND REPORT; DETERMINATION OF TAX  
BY FINANCE DIRECTOR.**

If any operator fails or refuses to collect the hotel-motel tax and make, within the time provided in this chapter, any report and remittance of the tax or any portion thereof required by the ordinance, the Finance Director shall proceed in such manner as he deems best to obtain facts and information on which to base an estimate of the tax due. As soon as such information is collected, the Finance Director shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this chapter. In case such determination is made, the Finance Director shall give notice of the amount so assessed by serving it personally or by mailing it postage prepaid, addressed to the operator so assessed at this last known place of business. Such operator may, within ten days after the serving or mailing of such notice, make application in

writing to the Finance Director, for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the Finance Director shall become final and conclusive and immediately due and payable. If such application is made, the Finance Director shall give not less than five days written notice to the operator to show cause, at time and place fixed in the notice, why the amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be fixed. After such hearing, the Finance Director shall determine the proper tax to be remitted and shall thereafter give written notice to the person of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen days unless an appeal is taken as provided in Section 183.11.  
(Ord. 94-0-20. Passed 7-11-94.)

#### **183.11 APPEAL.**

Any operator aggrieved by any decision of the Finance Director with respect to the amount of the hotel motel tax, interest and penalties, if any, may appeal to the Manager by filing a notice of appeal with him within fifteen days of the serving or mailing of the determination of tax due. The Manager shall fix a time and place for hearing such appeal and shall give notice in writing to such operator. The findings of the Manager shall be final and conclusive and shall be served upon the appellant. Any amount found to be due shall be immediately due and payable upon the service of this notice.  
(Ord. 94-0-20. Passed 7-11-94.)

#### **183.12 ACTIONS TO COLLECT.**

Any tax required to be paid by a transient guest under the provisions of this chapter shall be deemed a debt owed by the transient guest to the City. Any such tax collected by an operator which has not been paid to the City shall be deemed owed by the operator to the City. Any person owing money to the City under the provisions of this chapter shall be liable to an action brought in the name of the City for recovery of such amount.  
(Ord. 94-0-20. Passed 7-11-94.)

#### **183.13 DEPOSIT OF MONEYS.**

The moneys received under the provisions of this chapter shall be credited to the General Fund of the City.  
(Ord. 94-0-20. Passed 7-11-94.)

#### **183.99 PENALTY.**

(a) No operator or other person shall fail or refuse to register as required herein, or fail to furnish any return required to be made herein or make or render a false or fraudulent return required to be made herein.

(b) Whoever violates this section shall be guilty of a misdemeanor of the first degree and shall be fined not more than one thousand dollars (\$1,000) or imprisoned not more than six months or both.  
(Ord. 94-0-20. Passed 7-11-94.)



**CHAPTER 185**  
**Motor Vehicle License Tax**

<b>185.01</b>	<b>Levy.</b>	<b>185.05</b>	<b>Effective period.</b>
<b>185.02</b>	<b>As additional tax.</b>	<b>185.06</b>	<b>Copy to State Registrar.</b>
<b>185.03</b>	<b>Rate.</b>		
<b>185.04</b>	<b>Subject to referendum.</b>		

**CROSS REFERENCES**

Authority to collect - see Ohio R.C. 4504.06

**185.01 LEVY.**

An annual license tax is hereby levied pursuant to Ohio R.C. 4504.172 to supplement revenue already available to the City under Ohio R.C. 4504.04, 4504.06, 4504.17 or 4507.171 and to provide additional revenue for the purposes set forth in those sections. (Ord. 95-0-44. Passed 6-15-95.)

**185.02 AS ADDITIONAL TAX.**

This annual license tax is levied without regard to any tax being levied or received pursuant to Ohio R.C. 4504.06, 4504.17, 4504.171 or 4504.04 and this tax is in addition to the tax levied by Ohio R.C. 4503.02, 4503.07 and 4503.18, upon the operation of motor vehicles on the public roads or highways. (Ord. 95-0-44. Passed 6-15-95.)

**185.03 RATE.**

The tax levied hereby shall be at the rate of five dollars (\$5.00) per motor vehicle on all motor vehicles the district of registration of which is in the municipal corporation of Riverside, Montgomery County, Ohio and shall be in addition to taxes at the rates specified in Ohio R.C. 4503.04 and 4503.16, subject to reductions in the manner provided in Ohio R.C. 4503.11 and the exemptions provide in Ohio R.C. 4502.16, 4503.17, 4503.171, 4503.4 and 4503.43. (Ord. 95-0-44. Passed 6-15-95.)

**185.04 SUBJECT TO REFERENDUM.**

This chapter shall be subject to referendum as provided in Ohio R.C. 731.29 to 731.41. (Ord. 95-0-44. Passed 6-15-95.)

**185.05 EFFECTIVE PERIOD.**

This annual motor vehicle license tax shall be collected commencing January 1, 1996, and the tax so levied shall continue in effect and shall continue to be collected thereafter until repealed.

(Ord. 95-0-44. Passed 6-15-95.)

**185.06 COPY TO STATE REGISTRAR.**

The Acting Finance Director is hereby authorized and directed to forward a certified copy of this chapter to the Registrar of Motor Vehicles, State of Ohio .

(Ord. 95-0-44. Passed 6-15-95.)