

AGENDA

DATE: DECEMBER 18, 2000
PLACE: COUNCIL CHAMBERS
TIME: 7:30 P.M.

PUBLIC HEARING TONIGHT REGARDING ORDINANCE NO. 225 - 2000 AT 7:00 P.M.

1. ROLL CALL
2. INVOCATION - COUNCILMAN NANCY HALTER
3. PLEDGE OF ALLEGIANCE
4. READING OF THE JOURNAL
5. REMARKS OF DELEGATIONS AND CITIZENS TO MATTERS ON THE AGENDA

A). REPRESENTATIVE OF REPUBLIC TRASH HAULERS REGARDING RECYCLING

• (BFI) - CURB SIDE RECYCLING - Jan 1, 2001 - Clear on the Plastic Bags

6. INTRODUCTION OF ORDINANCES AND RESOLUTIONS

*Pl. 5' Plastic BOTTLES, Newberry
(16/mo total on white bags on CURB)*

ORDINANCE NO. 252 - 2000 BY: PUBLIC UTILITIES/GOLF COURSE COMMITTEE

• Extended to 90 DAYS Through MARCH 2001

AN ORDINANCE amending Ordinance No. 223 - 1995 Section 3, which provided for water service to be furnished by Consumers Ohio Water Company to the City of Massillon, Ohio, and the inhabitants thereof, and declaring an emergency.

ORDINANCE NO. 253 - 2000 BY: PUBLIC UTILITIES/GOLF COURSE COMMITTEE

AN ORDINANCE authorizing and directing the Director of Public Service and Safety to enter into a renewal contract agreement with Raymond Bush to be the golf professional at The Legends Golf Course, and declaring an emergency.

ORDINANCE NO. 254 - 2000 BY: POLICE AND FIRE COMMITTEE

AN ORDINANCE authorizing and directing the Director of Public Service and Safety to enter into a Grant Agreement with the Ohio State Board of Emergency Medical Services for funding under the run incident computer grant, for computer equipment by the Massillon Fire Department, and declaring an emergency.

ORDINANCE NO. 255 - 2000 BY: POLICE AND FIRE COMMITTEE

AN ORDINANCE authorizing and directing the Director of Public Service and Safety to enter into a Grant Agreement with the Ohio State Board of Emergency Medical Services for funding for equipment and training for emergency medical service operations for the Massillon Fire Department, and declaring an emergency.

ORDINANCE NO. 256 - 2000 BY: COMMUNITY DEVELOPMENT & ANNEXATION COMM

AN ORDINANCE accepting an application for annexation for territory to the City of Massillon, Ohio, and declaring an emergency.

ORDINANCE NO. 257 - 2000 BY: COMMUNITY DEVELOPMENT & ANNEXATION COMM

*5-1-P
PMS
9-0*
✓ **AN ORDINANCE** accepting an application for annexation for territory to the City of Massillon, Ohio, and declaring an emergency.

ORDINANCE NO. 258 - 2000 BY: FINANCE COMMITTEE

*SUSP
9-0
PMS
9-0*
✓ **AN ORDINANCE** reducing appropriations in the Section 108 BR Fund, State Patrol Transfer Fund, Waste Management Grant Fund and the WPCL Debt Fund of the City of Massillon, for the year ending December 31, 2000, and declaring an emergency.

ORDINANCE NO. 259 - 2000 BY: FINANCE COMMITTEE

*SUSP
9-0
PMS
9-0*
✓ **AN ORDINANCE** establishing a fund entitled "16th Street Project Fund ", creating line items within said fund, and declaring an emergency.

ORDINANCE NO. 260- 2000 BY: FINANCE COMMITTEE

*SUSP
9-0
PMS
9-0*
✓ **AN ORDINANCE** making certain appropriations from the unappropriated balance of the OPWC SPRINGHILL Fund, Insurance Fund, Local Law Block Grant, 16th Street Project Fund, Solid Waste Fund, Legends Golf Course Fund, Massillon Mural Fund and the Restaurant License Fund, for the year ending December 31, 2000, and declaring an emergency.

ORDINANCE NO. 261- 2000 BY: FINANCE COMMITTEE

*SUSP
9-0
PMS
9-0*
✓ **AN ORDINANCE** making certain transfers in the 2000 appropriation from within the General Fund to the 16th Street Project Fund, of the City of Massillon, Ohio, and declaring an emergency.

ORDINANCE NO. 262- 2000 BY: FINANCE COMMITTEE

*SUSP
9-0
PMS
9-0*
✓ **AN ORDINANCE** making certain transfers in the 2000 appropriation from within the General Fund of the City of Massillon, Ohio, and declaring an emergency.

ORDINANCE NO. 263- 2000 BY: FINANCE COMMITTEE

*SUSP
9-0
PMS
9-0*
✓ **AN ORDINANCE** authorizing the issuance of not to exceed \$8,200,000 of notes in anticipation of the issuance of bonds for the following purposes: Parks and Recreation - (\$4,590,000.00) and Golf Course - (\$3,605,000.00) and declaring an emergency. .

Included \$400,000-
ORDINANCE NO. 264 - 2000 BY: FINANCE COMMITTEE

*SUSP
9-0
PMS
9-0*
✓ **AN ORDINANCE** amending CHAPTER 181 "INCOME TAX" of the Codified Ordinances of the City of Massillon, by repealing Section 181.03 "IMPOSITION OF TAX", Section 181.05 "RETURN AND PAYMENT OF TAX"(b) & (c), Section 181.06 "COLLECTION AT SOURCE", and Section 181.13 "BOARD OF REVIEW" and enacting a new Section 181.03, IMPOSITION OF TAX", Section 181.05 "RETURN AND PAYMENT OF TAX"(b) & (c), Section 181.06 "COLLECTION AT SOURCE", and Section 181.13 "BOARD OF REVIEW"

ORDINANCE NO. 265 - 2000

BY: FINANCE COMMITTEE

*505P
-3-
100 Rd*
AN ORDINANCE imposing an additional municipal motor vehicle license fee pursuant to Section 4504.17 of the Ohio Revised Code, and declaring an emergency.

ORDINANCE NO. 266 - 2000

BY: FINANCE COMMITTEE

*505P
9-0
100 Rd*
AN ORDINANCE authorizing the Mayor to enter into a Grant Agreement with the Juvenile Accountability Incentive Block Grant Program to provide a safety security officer for the Massillon School System, and declaring an emergency.

7. UNFINISHED BUSINESS

8. PETITIONS AND GENERAL COMMUNICATIONS

A). LETTER OHIO DEPARTMENT OF LIQUOR CONTROL REGARDING A TRANSFER OF LICENSE FROM ELUM MUSIC CO. DBA SHELL FOOD MART, 1310 FIRST STREET N.E., MASSILLON, OHIO 44646-4272 TO BELL STORES INC. DBA FIRST STREET SHELL, 1310 FIRST STREET N.E., MASSILLON, OHIO 44646-4272

B). LETTER OHIO DEPARTMENT OF LIQUOR CONTROL REGARDING A TRANSFER OF LICENSE FROM ELUM MUSIC CO. DBA SHELL FOOD MART #6, 4141 ERIE STREET S., MASSILLON, OHIO 44646-4272 TO BELL STORES INC. DBA SOUTH MASSILLON SHELL 4141 ERIE STREET S., MASSILLON, OHIO 44646-4272

C). LETTER OHIO DEPARTMENT OF LIQUOR CONTROL REGARDING THE DENIAL OR AN APPLICATION FOR A PERMIT FOR THE PORTS PETROLEUM COMPANY, INC. DBA FUEL MART #617, 522 ERIE STREET, MASSILLON, OHIO 44646

9. BILLS, ACCOUNTS AND CLAIMS

10. REPORTS FROM CITY OFFICIALS

A). MAYOR SUBMITS MONTHLY REPORT FOR NOVEMBER - 2000

B). POLICE CHIEF SUBMITS MONTHLY REPORT FOR NOVEMBER - 2000

C). FIRE CHIEF SUBMITS MONTHLY REPORT FOR NOVEMBER - 2000

D). TREASURER SUBMITS MONTHLY REPORT FOR NOVEMBER - 2000

11. REPORTS OF COMMITTEES

12. RESOLUTIONS AND REQUESTS OF COUNCIL MEMBERS

13. CALL OF THE CALENDAR

ORDINANCE NO. 225 - 2000

BY: COMMUNITY DEVELOPMENT & ANNEXATION COMM

*BY/AN-AG
505P. Rules
6-0 PASS*
AN ORDINANCE amending Section 1151.02 of the Massillon Code of 1985 rezoning a certain tract of land from R-3 Single Family Residential to RM-1 Multiple Family Residential.

14. THIRD READING ORDINANCES AND RESOLUTIONS

ORDINANCE NO. 233 - 2000 BY: STREETS, HIGHWAYS, TRAFFIC & SAFETY COMM

*10660
2-20*
AN ORDINANCE vacating a portion of Houston Street S.W., and declaring an emergency.

ORDINANCE NO. 234 - 2000 BY: STREETS, HIGHWAYS, TRAFFIC & SAFETY COMM.

*10660
2-20*
AN ORDINANCE vacating a portion of Pennock Avenue S.W, and declaring an emergency.

ORDINANCE NO. 240 - 2000 BY: FINANCE COMMITTEE

*10660
2-20*
AN ORDINANCE authorizing the Mayor to enter into contract agreements with Variety Attractions, Inc. and L & B Entertainment Inc., for various engagement contracts for the 2001 summer concert series, and declaring an emergency.

15. SECOND READING ORDINANCES AND RESOLUTIONS

ORDINANCE NO. 250 - 2000 BY: FINANCE COMMITTEE

*10660
2-20*
AN ORDINANCE appropriating money for current expenses and other expenses of the City of Massillon, Ohio, for the fiscal period ending December 31, 2001, and declaring an emergency

16. NEW AND MISCELLANEOUS BUSINESS

17. REMARKS OF DELEGATIONS AND CITIZENS TO MATTERS NOT ON THE AGENDA

18. ADJOURNMENT

**SHARON HOWELL
COUNCIL CLERK**

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

Red

ORDINANCE NO. 252 - 2000

BY: PUBLIC UTILITIES/GOLF COURSE COMMITTEE

TITLE: AN ORDINANCE amending Ordinance No. 223 - 1995 Section 3 which provided for water service to be furnished by Consumers Ohio Water Company to the City of Massillon, Ohio, and the inhabitants thereof, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

The Section 3 of Ordinance No. 223 - 1995 be and is hereby repealed.

Section 2:

That there be and hereby is enacted a new Section 3 of Ordinance No. 223 - 1995 and it shall read as follows:

Section 3:

This contract shall continue and be in force for a period commencing when this Ordinance legally takes effect through March 31, 2001

Section 3:

This Ordinance is hereby declared to be an emergency measure, the reason for the emergency being that said enactments are necessary to provide efficient water service to the City of Massillon, Ohio, and for the additional reason for the preservation of the public health, safety and welfare of the community. And provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 252 - 2000

BY: PUBLIC UTILITIES/GOLF COURSE COMMITTEE

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NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

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Section 2:

That there be and hereby is enacted a new Section 3 of Ordinance No. 223 - 1995 and it shall read as follows:

Section 3:

This contract shall continue and be in force for a period commencing when this Ordinance legally takes effect through March 31, 2000

Section 3:

This Ordinance is hereby declared to be an emergency measure, the reason for the emergency being that said enactments are necessary to provide efficient water service to the City of Massillon, Ohio, and for the additional reason for the preservation of the public health, safety and welfare of the community. And provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____, 2000

ATTEST: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 253 - 2000

BY: PUBLIC UTILITIES/GOLF COURSE COMMITTEE

TITLE: AN ORDINANCE authorizing and directing the Director of Public Service and Safety to enter into a renewal contract agreement with Raymond Bush to be the golf professional at The Legends Golf Course, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

The Director of Public Service and Safety of the City of Massillon, Ohio, is hereby authorized and directed to enter into a renewal contract agreement with Raymond Bush to be the golf professional at The Legends Golf Course.

Section 2:

The cost to the City for the agreement with the golf professional shall not exceed Thirty-Five Thousand Dollars (\$35,000.00) annually.

Section 3:

That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the health, safety, and welfare of the community, and for the additional reason that it is necessary that a golf professional is hired prior to the 2000 season opening of The Legends Golf Course in the City of Massillon. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____, 2000

ATTEST: _____
SHARON HOWELL, CLERK OF COUNCIL

DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 254 - 2000

BY: POLICE AND FIRE COMMITTEE

TITLE: AN ORDINANCE authorizing the Director of Public Service and Safety to enter into a Grant Agreement with the Ohio State Board of Emergency Medical Services for computer equipment for the Massillon Fire Department, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

The Council of the City of Massillon, Ohio, hereby determines it to be necessary in the public health, safety and welfare to enter into a Grant Agreement with the Ohio State Board of Emergency Medical Services in the amount of Nine Hundred Thirty-Nine Dollars and Seventy-Five Cents (\$939.75) for computer equipment for the Massillon Fire Department.

Section 2:

The Director of Public Service and Safety of the City of Massillon, Ohio, is hereby authorized and directed to enter into a Grant Agreement with the Ohio State Board of Emergency Medical Services for computer equipment for the Massillon Fire Department.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the health, safety, and welfare of the community, and for the reason that the grant is necessary for computer equipment for the Massillon Fire Department. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____ 2000 -

APPROVED: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 255 - 2000

BY: POLICE AND FIRE COMMITTEE

TITLE: AN ORDINANCE authorizing the Director of Public Service and Safety to enter into a Grant Agreement with the Ohio State Board of Emergency Medical Services for funding for equipment and training for emergency medical service operations for the Massillon Fire Department, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

The Council of the City of Massillon, Ohio, hereby determines it to be necessary in the public health, safety and welfare to enter into a Grant Agreement with the Ohio State Board of Emergency Medical Services in the amount of Three Thousand Five Hundred Thirteen Dollars (\$3,513.00) for funding for equipment and training for emergency medical service operations for the Massillon Fire Department.

Section 2:

The Director of Public Service and Safety of the City of Massillon, Ohio, is hereby authorized and directed to enter into a Grant Agreement with the Ohio State Board of Emergency Medical Services for funding for equipment and training for emergency medical service operations for the Massillon Fire Department.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the health, safety, and welfare of the community, and for the reason that the grant is necessary for equipment and training for emergency medical service operations for the Massillon Fire Department. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____ 2000

APPROVED: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 256 - 2000

BY: COMMUNITY DEVELOPMENT & ANNEXATION COMMITTEE

TITLE: AN ORDINANCE accepting an application for annexation for territory to the City of Massillon, Ohio, and declaring an emergency.

WHEREAS, a petition for the annexation for certain territory in Perry Township, was duly filed by Robert Sanderson, Agent for the petitioners, and

WHEREAS, the said petition was duly considered by the Board of County Commissioners of Stark County on October 10, 2000, and

WHEREAS, the Board of County Commissioners on October 10, 2000, approved the annexation of said territory to the City of Massillon as hereinafter described, and

WHEREAS, the Board of County Commissioners certified the transcript and pertinent documents of proceedings in connection with said annexation with the map and petition required in connection therewith, to the Auditor of the City of Massillon, who received same on October 20, 2000, and

WHEREAS, at least two-thirds of the members elected to Council of the City of Massillon, Ohio, have found, considered and determined that in order to annex said territory to the City of Massillon, this constitutes an emergency, requiring immediate action.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT

Section I:

The application of Robert Sanderson for the petitioners is hereby accepted for the annexation of the following described territory in the County of Stark and adjacent to the City of Massillon, to wit:

Known as and being Part of the Northwest Quarter Section 33 of Perry Township, Stark County, Ohio and being further described as follows:

Beginning at the Southeast corner of the Northwest Quarter Section 33, Perry Township;
Thence along the southerly line of said Quarter Section N 82°43'00" W and along the existing City of Massillon Corporation Line, Stark County, Ohio, a distance of 775.41' to a point; Thence N 07°31'10" E, along the westerly line of Out Lot 753 in the City of Massillon, Ohio, a distance of 55.05' to a point, said point being the true place of beginning of the Tract herein described;

Thence N 67°45'56" E, along the easterly line of a Tract of land currently or previously owned by the Sterilite Corporation of Ohio as recorded in Official Records Imaging Number 96012674 in Stark County, Ohio, and along the existing City of Massillon Corporation Line, a distance of 133.38' to a point;

Thence following said Sterilite Tract and existing City of Massillon Corporation Line the following course:

A curve to the left having a chord bearing of N 37°30'22" E, a chord length of 196.53', a central angle of 60°31'09" and a arc distance of 205.97' to a point;

Thence N 07°14'45" E, a distance of 1167.05' to a point;

Thence a curve to the left having a chord bearing of N 05°15'11" W, a chord length of 116.87', a central angle of 24°59'53" and a arc distance of 117.80' to a point;

Thence N 84°15'36" W, a distance of 182.70' to a point;

Thence S 07°31'10" W, a distance of 1511.76' to a point, said point also being the true place of beginning containing 6.984 acres, more or less, in the Northwest Quarter Section 33 Perry Township.

Petitioners have attached hereto and made a part of this petition a map showing the accurate boundaries of the territory sought to be annexed marked "Map of territory to be annexed to the City of Massillon."

Section 2:

The City Council Clerk be and is hereby directed to file certified copies of said annexation containing the petition, map accompanying the petition, a transcript of the proceedings of the County Commissioners, and this Ordinance, with the Stark County Recorder and the Secretary of State.

Section 3:

The Clerk of this Council be and is hereby directed to file with the Clerk of the Board of Commissioners of Stark County, as well as the County Board of Elections, notice in writing of the boundary changes of the City of Massillon hereby affected together with a map of the annexed territory.

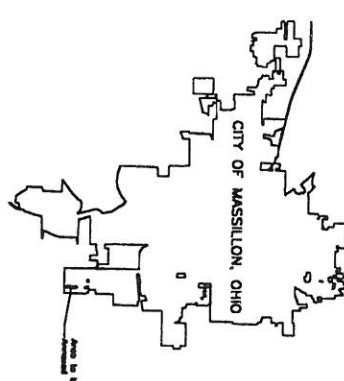
Section 4:

This Ordinance is hereby declared to be an emergency measure, the reason for the emergency being that said enactment is necessary for the more efficient operation of the City of Massillon, Ohio, and for the additional reason that it is in the best interest of the property owners in the annexed area that their property become a part of the City of Massillon. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____ 2000

APPROVED: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR



The drawings are based on U.S. PATENT 3,776,472 for the motion film of Infrared Counter Section 33 and Infrared Counter Section 28. Portions, as shown on the plot, apply to the N.E.D. Corp., Fort-Peters 1, Montreal 1, P.O. Box 62, Pigeon 62, of the Swiss County Pat. Bureau, serving by HEDERDORF and ASSOCIATES, LTD. Date issued October 4, 1966.

Total Receipts in Assessment	<u>\$ 184,170.1</u>	Amount
State Highway	<u>0.000</u>	State
County Roads	<u>0.000</u>	County
Township Roads	<u>0.000</u>	Township

ALL CIV. Section 23 Ferry Imp. \$ 184,170.1 Amount

WASSILLON CITY COUNCIL
Accepted by the City Council at Watphsen, Date Ordinance No. _____
Passed this _____ day of _____, 198__.

CITY ENGINEER _____ day of _____, 1901.

COUNTY AUDITOR

COUNTY RECORDER

Recorded in Vol. _____ Page _____ This _____ day
_____ 1952 _____

STARKE COUNTY COMMISSIONERS COUNTY RECORDS

Approved for emission by the starke county commissioners.
Attested this _____ day of _____, 19__.

DATE JULY 26, 2000	DATE JULY 26, 2000
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DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 257 - 2000

BY: COMMUNITY DEVELOPMENT & ANNEXATION COMMITTEE

TITLE: AN ORDINANCE accepting an application for annexation for territory to the City of Massillon, Ohio, and declaring an emergency.

WHEREAS, a petition for the annexation for certain territory in Perry Township, was duly filed by Robert Sanderson, Agent for the petitioners, and

WHEREAS, the said petition was duly considered by the Board of County Commissioners of Stark County on October 10, 2000, and

WHEREAS, the Board of County Commissioners on October 10, 2000, approved the annexation of said territory to the City of Massillon as hereinafter described, and

WHEREAS, the Board of County Commissioners certified the transcript and pertinent documents of proceedings in connection with said annexation with the map and petition required in connection therewith, to the Auditor of the City of Massillon, who received same on October 20, 2000, and

WHEREAS, at least two-thirds of the members elected to Council of the City of Massillon, Ohio, have found, considered and determined that in order to annex said territory to the City of Massillon, this constitutes an emergency, requiring immediate action.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT

Section I:

The application of Robert Sanderson for the petitioners is hereby accepted for the annexation of the following described territory in the County of Stark and adjacent to the City of Massillon, to wit:

Situated in the township of Perry, County of Stark, and State of Ohio, and known as being part of the Southwest Quarter of Section 6, Township 10, (Perry), Range 9, and more fully bounded and described as follows:

Beginning for reference at a point marking the Southwest Corner of the Southwest Quarter of Section 6, Perry Township;

Thence S 84°52'00" E, along the south line of said section a distance of 92.40 feet to a point, said point being in the centerline of Earl Road;

Thence, continuing along said centerline on a bearing of N 43°12'00" E a distance of 167.00 feet to a point; said point being the true place of beginning for the tract of land herein described;

Thence, continuing along centerline of Earl Road on a bearing of N 43°12'00" E, a distance of 453.80 feet to a point;

Thence, on a bearing of S 46°48'00" E, a distance of 625.80 feet to a point;

Thence, on a bearing of S 05°15'00" E, a distance of 104.60 feet to a point; said point being on the South line of Section 6, Perry Township;

Thence, along said section line, on a bearing of N 84°52'00" W, a distance of 499.18 feet to a point;

Thence, on a bearing of N 60°38'00" W, a distance of 320.38' to a point, said point being the true place of beginning and containing 4.92 acres of land, more or less.

The above described tract of land to be annexed is as compiled by deeds of record and record plats by the City of Massillon Engineering Department.

Section 2:

The City Council Clerk be and is hereby directed to file certified copies of said annexation containing the petition, map accompanying the petition, a transcript of the proceedings of the County Commissioners, and this Ordinance, with the Stark County Recorder and the Secretary of State.

Section 3:

The Clerk of this Council be and is hereby directed to file with the Clerk of the Board of Commissioners of Stark County, as well as the County Board of Elections, notice in writing of the boundary changes of the City of Massillon hereby affected together with a map of the annexed territory.

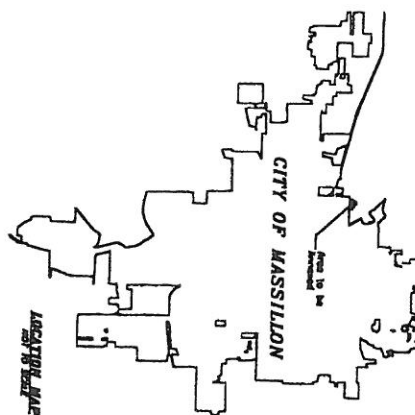
Section 4:

This Ordinance is hereby declared to be an emergency measure, the reason for the emergency being that said enactment is necessary for the more efficient operation of the City of Massillon, Ohio, and for the additional reason that it is in the best interest of the property owners in the annexed area that their property become a part of the City of Massillon. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____ 2000

APPROVED: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR



CLAUDE L. RICHMOND
 200
 STATE LIBRARY OF CALIFORNIA

DATE	DATE
AUGUST 2000	AUGUST 2000

THE CITY OF WASHINGTON, OHIO

Francis H. Cleeve, Jr.
Mayor

REVISIONS:	
DATE	DESCRIPTION

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OUTSTANDING P&G INVOICES	

00AK0001.DWG

DOAN'S DRYG

$$\frac{1}{1}$$

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 258 - 2000

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE reducing appropriations in the Section 108 BR Fund, State Patrol Transfer Fund, Waste Management Grant Fund and the WPCL Debt Fund of the City of Massillon, for the year ending December 31, 2000, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

There be and hereby is a reduced appropriation in the Section 108 BR Fund for the year ending December 31, 2000, the following:

\$130,409.31 from an account entitled "Interest" 1341.845.2620

Section 2:

There be and hereby is a reduced appropriation in the State Patrol Transfer Fund for the year ending December 31, 2000, the following:

\$ 7,000.00 from an account entitled "To Law Library" 3105.930.2390

\$ 7,000.00 from an account entitled "Transfer to General Fund: 3105.930.2720

Section 3:

There be and hereby is a reduced appropriation in the Waste Management Grant Fund for the year ending December 31, 2000, the following:

\$ 3,700.00 from an account entitled "Salary" 1222.605.2110

Section 4:

There be and hereby is a reduced appropriation in the WPCL Debt Fund for the year ending December 31, 2000, the following:

\$ 300.00 from an account entitled "County Fees" 1342.610.2382

Section 4:

This Ordinance is hereby declared to be an emergency measure, for the efficient operation of the various departments of the City of Massillon and for the preservation of the public health, safety and welfare of the community. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____ 2000

ATTEST: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR, MAYOR

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 259 - 2000

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE establishing a fund entitled " 16th Street Project Fund", creating line items within said fund, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

There be and is hereby established within the City of Massillon, Ohio, a fund entitled " 16th Street Project Fund", and creating line items within said fund.

Section 2:

The City Auditor is hereby authorized and directed to draw her warrants and make payments on vouchers duly approved by the proper departmental authority.

Section 3:

That this Ordinance is declared to be an emergency measure immediately necessary for the preservation of the health, safety and welfare of the community and for the additional reason that it is necessary to establish this Fund for the purpose of receiving and disbursing all necessary funds for the Project. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____ 2000

APPROVED: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 260 - 2000

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE making certain appropriations from the unappropriated balance of the OPWC Springhill Fund, Insurance Fund, General Fund, Local Law Block Grant, the 16th Street Project Fund, Solid Waste Fund, Legends Golf Course Fund, Massillon Mural Fund and the Restaurant License Fund, for the year ending December 31, 2000, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

There be and hereby is appropriated from the unappropriated balance of the OPWC Springhill Fund for the year ending December 31, 2000, the following:

\$264,971.78 to an account entitled "OPWC CS11B" 1484.435.2510

Section 2:

There be and hereby is appropriated from the unappropriated balance of the Insurance Fund for the year ending December 31, 2000, the following:

\$200,000.00 to an account entitled "Employee Ins." 2202.905.2310

Section 3:

There be and hereby is appropriated from the unappropriated balance of the Local Law Block Grant Fund for the year ending December 31, 2000, the following:

\$ 30,775.00 to an account entitled "2000 LBBX2470" 1231.305.2412

Section 4:

There be and hereby is appropriated from the unappropriated balance of the 16th Street Project Fund for the year ending December 31, 2000, the following:

50,000.00 to an account entitled "16th Street Project" 1410.435.2510

Section 5:

There be and hereby is appropriated from the unappropriated balance of the Solid Waste Fund for the year ending December 31, 2000, the following:

\$15,000.00 to an account entitled "Salary" 2102.605.2110

Section 6:

There be and hereby is appropriated from the unappropriated balance of the Legends Golf Course Fund for the year ending December 31, 2000, the following:

\$ 5,000.00 to an account entitled "Salary" 2104.920.2110

Section 7:

There be and hereby is appropriated from the unappropriated balance of the Massillon Mural Fund for the year ending December 31, 2000, the following:

\$ 2,000.00 to an account entitled "Mural Project VI" 3112.905.2510

Section 8:

There be and hereby is appropriated from the unappropriated balance of the Restaurant License Fund for the year ending December 31, 2000, the following:

\$ 500.00 to an account entitled "Salary" 1211.720.2110

Section 9:

This Ordinance is hereby declared to be an emergency measure, for the efficient operation of the various departments of the City of Massillon and for the preservation of the public health, safety and welfare of the community. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____ 2000

ATTEST: _____
SHARON HOWELL, CLERK OF COUNCIL

DENNIS D. HARWIG, PRESIDENT

APPROVED: _____

FRANCIS H. CICCHINELLI, JR, MAYOR

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 261 - 2000

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE making certain transfers in the 2000 appropriation from within the General Fund to the 16th Street Project Fund", of the City of Massillon, Ohio, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

There be and hereby is transferred from the 2000 appropriation from within the General Fund to the 16th Street Project Fund, of the City of Massillon, Ohio, the following:

\$ 50,000.00 FROM: "Transfer To 16th Street Project Fund" 1100.905.2713
TO: "16th Street Project Fund" 1410.435.1860

Section 2:

That this Ordinance is hereby declared to be an emergency measure, the reason for the emergency being that said funds are necessary for the 16th Street Project, and for the preservation of the public health, safety and welfare of the community. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____ 2000

APPROVED: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 262 - 2000

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE making certain transfers in the 2000 appropriation from within the General Fund of the City of Massillon, Ohio, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

There be and is hereby transferred from the 2000 appropriation from within the General Fund of the City of Massillon, Ohio, the following:

\$ 28,000.00 FROM: "Transfer" 1100.305.2710

\$ 13,000.00 FROM: "Street Salary" 1100.435.2110

\$ 41,000.00 TO: "Fire Salary" 1100.325.2110

Section 2:

This Ordinance is hereby declared to be an emergency measure, the reason for the emergency being that said funds are immediately necessary for the efficient operation of the various departments for the end of the year and for the preservation of the public health, safety and welfare of the community. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____ 2000

APPROVED: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR

DATED: DECEMBER 18, 2000

CLERK: SHARON K. HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 263-2000

BY: THE FINANCE COMMITTEE

AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$8,200,000
OF NOTES IN ANTICIPATION OF THE ISSUANCE OF BONDS
FOR THE FOLLOWING PURPOSES:

I. PARKS AND RECREATION - (\$4,590,000)

(A) ACQUIRING LAND IN CONNECTION WITH A
PROPOSED RECREATION CENTER; (B) PAYING PRELIMINARY
EXPENSES IN CONNECTION WITH A PROPOSED CITY
RECREATION CENTER; (C) SITE IMPROVEMENTS FOR THE
CITY RECREATION CENTER, INCLUDING DEMOLITION
RELATED THERETO; (D) CONSTRUCTING PHASE I PARK AND
RECREATION FACILITIES AT THE COMMUNITY PARK;
FURNISHING AND EQUIPPING THE SAME; LANDSCAPING AND
IMPROVING THE SITES THEREOF; ACQUIRING LAND AND
INTEREST IN LAND FOR PARK AND RECREATION PURPOSES;
AND (E) DREDGING AND IMPROVING THE RESERVOIR AT
RESERVOIR PARK AND SITE IMPROVEMENTS RELATED
THERETO; AND

II. GOLF COURSE - (\$3,605,000) ACQUIRING AND
IMPROVING LAND FOR THE MUNICIPAL GOLF COURSE;
EXPANDING, RENOVATING AND IMPROVING THE GOLF
COURSE, CLUBHOUSE AND PAVILION; FURNISHING AND
EQUIPPING THE SAME; AND ACQUIRING NECESSARY
APPURTENANCES IN CONNECTION THEREWITH; RETIRING
NOTES PREVIOUSLY ISSUED FOR SUCH PURPOSE; AND
DECLARING AN EMERGENCY.

WHEREAS, pursuant to the following Ordinances: No. 265-1999, 110-2000, 111-2000, 112-
2000 and 197-2000, notes (collectively, the "Outstanding Notes") in the respective principal amounts of

\$4,150,000, \$3,270,000 and \$375,000 dated January 13, 2000, June 9, 2000 and October 3, 2000, respectively, were issued in anticipation of the issuance of bonds for the purposes hereinafter stated, all to mature January 12, 2001, and it appears advisable in lieu of issuing bonds at this time to issue new notes in anticipation of the issuance of bonds; and

WHEREAS, the City Auditor (the "City Auditor") of the City of Massillon (the "City") has certified to the Council of the City (the "Council") that the estimated life of the improvements stated in the title of this ordinance (collectively, the "Project") which is to be financed with the proceeds of bonds and notes hereinafter referred to exceeds five (5) years, the maximum maturity of bonds being thirty (30) years and notes being eighteen (18) years;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, COUNTY OF STARK, STATE OF OHIO, THAT:

Section 1. It is hereby declared necessary to issue bonds (the "Bonds") of the City in the principal sum of not to exceed \$8,200,000 for the purpose of paying the cost of financing the Project.

Section 2. The Bonds shall be dated prior to the maturity date of the Notes (as defined hereinbelow), shall bear interest at the maximum average annual interest rate presently estimated to be six per centum (6.00%) per annum, payable semiannually until the principal sum is paid and shall mature in thirty (30) annual installments.

Section 3. It is necessary to issue and this Council hereby determines that notes shall be issued in anticipation of the issuance of the Bonds and to retire the Outstanding Notes.

Section 4. Such anticipatory notes (the "Notes") shall be in the amount of not to exceed \$8,200,000, which sum does not exceed the amount of the Bonds. The Notes shall be dated the date established by the City Auditor and certified to this Council and shall mature on such date as shall be determined by the City Auditor and certified to this Council, provided that such maturity date shall not be later than one year after the date of issuance of the Notes.

Section 5. The Notes shall be designated "City of Massillon, Stark County, Ohio Various Purpose Improvement Notes, Series 2001."

Section 6. The Notes shall be issued as one fully registered note in book-entry only form in denominations of \$100,000 or any integral multiple of \$5,000 in excess thereof. Coupons shall not be attached to the Notes. The Notes shall be sold in a transaction exempt from the requirements of Rule 15c2-12 of the United States Securities and Exchange Commission. The exemption requires that, (i) the Notes be issued only in authorized denominations of \$100,000 or more and with restrictions that prevent the sale or transfer of Notes in principal amounts of less than \$100,000 and (ii) the Notes have a maturity of nine months or less or be sold to no more than 35 persons each of whom the Original Purchaser (as defined hereinbelow) reasonably believes: (A) has such knowledge and experience in financial and

business matters that it is capable of evaluating the merits and risks of investment in the Notes and (B) is not purchasing the Notes for more than one account or with a view to distributing the Notes. Based upon the foregoing, beneficial interests in the Notes are not to be sold or transferred in principal amounts of less than \$100,000.

Section 7. The Notes shall be the full general obligation of the City, and the full faith, credit and revenue of the City are hereby pledged for the prompt payment of the same. The par value to be received from the sale of the Bonds and any excess funds resulting from the issuance of the Notes shall, to the extent necessary, be used only for the retirement of the Notes at maturity, together with interest thereon, and is hereby pledged for such purpose.

Section 8. There shall be and is hereby levied annually on all the taxable property in the City, in addition to all other taxes and inside the ten mill limitation, a direct tax (the "Debt Service Levy") for each year during which any of the Notes are outstanding, in an amount which is sufficient to provide funds to pay interest upon the Notes as and when the same fall due and to provide a fund for the repayment of the principal of the Notes at maturity or upon redemption. The Debt Service Levy shall not be less than the interest and sinking fund tax required by Article XII, Section 11 of the Ohio Constitution.

Section 9. The Debt Service Levy shall be and is hereby ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner, and at the same time that taxes for general purposes for each of such years are certified, extended and collected. The Debt Service Levy shall be placed before and in preference to all other items and for the full amount thereof. The funds derived from the Debt Service Levy shall be placed in a separate and distinct fund, which shall be irrevocably pledged for the payment of the premium, if any, and interest on and principal of the Notes and Bonds when and as the same fall due. Notwithstanding the foregoing, if the City determines that funds will be available from other sources for the payment of the Notes and Bonds in any year, the amount of the Debt Service Levy for such year shall be reduced by the amount of funds which will be so available, and the City shall appropriate such funds to the payment of the Notes and Bonds in accordance with law.

Section 10. The Notes shall bear interest at such rate per annum as shall be determined by the City Auditor and certified to this Council, provided that such rate shall not exceed six per centum (6%) per annum, based on a 360-day year of twelve 30-day months, payable at maturity. The Notes shall be, and hereby are, awarded and sold to Fifth Third Securities, Inc., Columbus, Ohio (the "Original Purchaser") at the par value thereof, and the City Auditor of this Council is hereby authorized and directed to deliver the Notes, when executed, to said purchaser upon payment of the purchase price and accrued interest, if any, to the date of delivery.

The proceeds of such sale, except any accrued interest or premium thereon, shall be deposited in the Treasury of the City and used for the purpose aforesaid and for no other purpose. Any accrued interest or premium on the Notes shall be transferred to the Bond Retirement Fund to be applied to the payment of the principal and interest on the Notes in the manner provided by law.

Section 11. The Notes shall be executed by the City Auditor and the Mayor, provided that either or both of such signatures may be a facsimile. The Notes shall express upon their faces the purpose for which they are issued and that they are issued pursuant to this ordinance.

Section 12. No Note shall be valid or become obligatory for any purpose or shall be entitled to any security or benefit under this Ordinance unless and until a certificate of authentication, as printed on the Note, is signed by the Note Registrar (as defined herein) as authenticating agent. Authentication by the Note Registrar shall be conclusive evidence that the Note so authenticated has been duly issued and delivered under this Ordinance and is entitled to the security and benefit of this Ordinance. The certificate of authentication may be signed by any officer or officers of the Note Registrar or by such other person acting as an agent of the Note Registrar as shall be approved by the City Auditor on behalf of the City. It shall not be necessary that the same authorized person sign the certificate of authentication on all of the Notes.

Section 13. The City hereby covenants, pursuant to Section 133.05(B)(7), Ohio Revised Code, to appropriate annually from lawfully available municipal income taxes, and to continue to levy and collect municipal income taxes adequate to produce, amounts necessary to meet the debt charges of the Parks and Recreation portion (\$4,590,000) of Notes and the related Bonds in each year until full payment is made.

Section 14. Fifth Third Bank, is hereby appointed to act as the authenticating agent, note registrar, transfer agent and paying agent (collectively, the "Note Registrar") for the Notes. If at any time the Note Registrar shall be unable or unwilling to serve as such, or the City Auditor in such officer's discretion shall determine that it would be in the best interest of the City for such functions to be performed by another party, the City Auditor may, and is hereby authorized and directed to, enter into an agreement with a national banking association or other appropriate institution experienced in providing such services, to perform the services required of the Note Registrar hereunder. Each such successor Note Registrar shall promptly advise all noteholders of the change in identity and new address of the Note Registrar. So long as any of the Notes remain outstanding, the City will cause to be maintained and kept by the Note Registrar, at the office of the Note Registrar, all books and records necessary for the registration, exchange and transfer of Notes as provided in this section (the "Note Register"). The person in whose name any Note shall be registered on the Note Register shall be regarded as the absolute owner thereof for all purposes. Payment of or on account of the principal of and interest on any Note shall be made only to or upon the order of that person. Neither the City nor the Note Registrar shall be affected by any notice to the contrary, but the registration may be changed as herein provided. All payments shall be valid and effectual to satisfy and discharge the liability upon the Notes, including the interest thereon, to the extent of the amount or amounts so paid.

Any Note, upon presentation and surrender at the office of the Note Registrar, together with a request for exchange signed by the registered owner or by a person authorized by the owner to do so by a power of attorney in a form satisfactory to the Note Registrar, may be exchanged for Notes of any authorized denomination or denominations equal in the aggregate to the unmatured principal amount of the Notes surrendered, and bearing interest at the same rate and maturing on the same date.

A Note may be transferred only on the Note Register upon presentation and surrender thereof at the office of the Note Registrar, together with an assignment executed by the registered owner or by a person authorized by the owner to do so by a power of attorney in a form satisfactory to the Note Registrar. Upon that transfer, the Note Registrar shall complete, authenticate and deliver a new Note or Notes of any authorized denomination or denominations equal in the aggregate to the unmatured principal amount of the Notes surrendered, and bearing interest at the same rate and maturing on the same date.

In all cases in which Notes are exchanged or transferred hereunder, the City shall cause to be executed and the Note Registrar shall authenticate and deliver Notes in accordance with the provisions of the Note Ordinance. The exchange or transfer shall be without charge to the owner; except that the City and Note Registrar may make a charge sufficient to reimburse them for any tax or other governmental charge required to be paid with respect to the exchange or transfer. The City or the Note Registrar may require that those charges, if any, be paid before it begins the procedure for the exchange or transfer of the Notes. All Notes issued upon any transfer or exchange shall be the valid obligations of the City, evidencing the same debt, and entitled to the same benefits under the Note Ordinance, as the Notes surrendered upon that transfer or exchange.

Section 15. For purposes of the Note Ordinance, the following terms shall have the following meanings:

"Book entry form" or "book entry system" means a form or system under which (i) the beneficial right to payment of principal of and interest on the Notes may be transferred only through a book entry and (ii) physical Notes in fully registered form are issued only to a depository or its nominee as registered owner, with the Notes "immobilized" to the custody of the Depository, and the book entry is the record that identifies the owners of beneficial interests in those Notes.

"Depository" means any securities depository that is a clearing agency under federal law operating and maintaining, together with its participants, a book entry system to record beneficial ownership of Notes and to effect transfers of Notes, in book entry form, and includes The Depository Trust Company (a limited purpose trust company) New York, New York.

The Notes will be initially issued to a Depository for use in a book entry system, and the provisions of this section shall apply, notwithstanding any other provision of the Note Ordinance; (i) there shall be a single Note of each maturity, (ii) those Notes shall be registered in the name of the Depository or its nominee, as registered owner, and immobilized in the custody of the Depository; (iii) the beneficial owners in book entry form shall have no right to receive Notes in the form of physical securities or certificates; (iv) ownership of beneficial interests in any Notes in book entry form shall be shown by book entry on the system maintained and operated by the Depository, and transfers of the ownership of beneficial interests shall be made only by the Depository and by book entry; and (v) the Notes as such shall not be transferable or exchangeable, except for transfer to another Depository or to another nominee of a Depository, without further action by the City. Note service charges on Notes in book entry form registered in the name of a Depository or its nominee shall be payable in same day funds delivered to the Depository or its authorized representative upon presentation and surrender of Notes as provided in the Note Ordinance.

The Note Registrar may, with the approval of the City, enter into an agreement with the beneficial owner or registered owner of any Note in the custody of a Depository providing for making all payments to that owner of principal and interest on that Note or any portion thereof (other than any payment of the entire unpaid principal amount thereof) at a place and in a manner (including wire transfer of federal funds) other than as provided in the Note Ordinance, without prior presentation or surrender of the Note, upon any conditions which shall be satisfactory to the Note Registrar and to the City. That payment in any event shall be made to the person who is the registered owner of that Note on the date that principal is due, or, with respect to the payment of interest, as of the applicable date agreed upon as the case may be. The Note Registrar will furnish a copy of each of those agreements, certified to be correct by the Note Registrar, to other paying agents for Notes and to the City. Any payment of

principal or interest pursuant to such an agreement shall constitute payment thereof pursuant to, and for all purposes of, the Note Ordinance.

The City Auditor of the City is authorized and directed to execute, acknowledge and deliver, in the name of and on behalf of the City, if requested, a letter agreement among the City, the Note Registrar and The Depository Trust Company, to be delivered in connection with the issuance of the Notes to the Depository for use in a book entry system in substantially the form submitted to the City.

If any Depository determines not to continue to act as a depository for the Notes for use in a book entry system, the City and the Note Registrar may attempt to have established a securities depository/book entry relationship with another qualified Depository under the Note Ordinance. If the City and the Note Registrar do not or are unable to do so, the City and the Note Registrar, after the Note Registrar has made provision for notification of the beneficial owners by the then Depository, shall permit withdrawal of the Notes from the Depository and authenticate and deliver bond certificates in fully registered form to the assigns of the Depository or its nominee, all at the cost and expense (including costs of printing definitive Notes), if the event is not the result of action or inaction by the City or the Note Registrar, of those persons requesting such issuance.

Section 16. The City hereby covenants that it will comply with the requirements of all existing and future laws which must be satisfied in order that interest on the Notes is and will continue to be excluded from gross income for federal income tax purposes, including without limitation restrictions on the use of the property financed with the proceeds of the Notes so that the Notes will not constitute "private activity bonds" within the meaning of Section 141 of the Internal Revenue Code of 1986, as amended (the "Code"). The City further covenants that it will restrict the use of the proceeds of the Notes in such manner and to such extent, if any, as may be necessary, after taking into account reasonable expectations at the time the debt is incurred, so that they will not constitute arbitrage bonds under Section 148 of the Code and the regulations prescribed thereunder (the "Regulations").

The City Auditor, or any other officer of the City, including the Mayor, is hereby authorized and directed (a) to make or effect any election, selection, designation, choice, consent, approval or waiver on behalf of the City with respect to the Notes as permitted or required to be made or given under the federal income tax laws, for the purpose of assuring, enhancing or protecting favorable tax treatment or the status of the Notes or interest thereon or assisting compliance with requirements for that purpose, reducing the burden or expense of such compliance, reducing any rebate amount or any payment of penalties, or making any payments of special amounts in lieu of making computations to determine, or paying, any excess earnings as rebate, or obviating those amounts or payments, as determined by the City Auditor, which action shall be in writing and signed by the City Auditor, or any other officer of the City, including the Mayor, on behalf of the City; (b) to take any and all actions, make or obtain calculations, and make or give reports, covenants and certifications of and on behalf of the City, as may be appropriate to assure the exclusion of interest from gross income and the intended tax status of the Notes; and (c) to give an appropriate certificate on behalf of the City, for inclusion in the transcript of proceedings, setting forth the facts, estimates and circumstances, and reasonable expectations of the City pertaining to Section 148 and the Regulations, and the representations, warranties and covenants of the City regarding compliance by the City with sections 141 through 150 of the Code and the Regulations.

The City Auditor shall keep and maintain adequate records pertaining to investment of all proceeds of the Notes sufficient to permit, to the maximum extent possible and presently foreseeable, the City to comply with any federal law or regulation now or hereafter having applicability to the Notes which limits the amount of Note proceeds which may be invested on an unrestricted yield or requires the

City to rebate arbitrage profits to the United States Department of the Treasury. The City Auditor of the City is hereby authorized and directed to file such reports with, and rebate arbitrage profits to, the United States Department of the Treasury, to the extent that any federal law or regulation having applicability to the Notes requires any such reports or rebates.

The Notes are hereby designated by the City to be "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code. The City Auditor, or any other officer of the City, including the Mayor, is authorized and directed to give an appropriate certificate on behalf of the City, for inclusion in the transcript of proceedings, setting forth the representations, warranties and covenants of the City designed to assure that the Notes will remain "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code.

Section 17. The officer having charge of the minutes of the Council and any other officers of the Council, or any of them individually, are hereby authorized and directed to prepare and certify a true transcript of proceedings pertaining to the Notes and to furnish a copy of such transcript to the Original Purchaser. Such transcript shall include certified copies of all proceedings and records of the Council relating to the power and authority of the City to issue the Notes and certificates as to matters within their knowledge or as shown by the books and records under their custody and control, including but not limited to a general certificate of the City Clerk and a no-litigation certificate of the Mayor and the City Auditor, and such certified copies and certificates shall be deemed representations of the City as to the facts stated therein.

Section 18. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Section 19. It is hereby determined that all acts, conditions and things necessary to be done precedent to and in the issuing of the Notes in order to make them legal, valid and binding obligations of the City have happened, been done and been performed in regular and due form as required by law; that the full faith, credit and revenue of the City are hereby irrevocably pledged for the prompt payment of the principal and interest thereof at maturity; and that no limitation of indebtedness or taxation, either statutory or constitutional, has been exceeded in issuing the Notes.

Section 20. The Clerk is hereby directed to forward a certified copy of this ordinance to the Auditor of Stark County, Ohio.

Section 21. This ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the City and its inhabitants for the reason that notes heretofore issued are about to mature and it is necessary to make immediate provision for their repayment in order to preserve the credit of the City, wherefore this ordinance shall take effect and be in force from and immediately after its adoption.

DATED: DECEMBER 18, 2000

CLERK: SHARON K. HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 263-2000

BY: THE FINANCE COMMITTEE

AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$7,795,000
OF NOTES IN ANTICIPATION OF THE ISSUANCE OF BONDS
FOR THE FOLLOWING PURPOSES:

I. PARKS AND RECREATION - (\$4,590,000)

(A) ACQUIRING LAND IN CONNECTION WITH A
PROPOSED RECREATION CENTER; (B) PAYING PRELIMINARY
EXPENSES IN CONNECTION WITH A PROPOSED CITY
RECREATION CENTER; (C) SITE IMPROVEMENTS FOR THE
CITY RECREATION CENTER, INCLUDING DEMOLITION
RELATED THERETO; (D) CONSTRUCTING PHASE I PARK AND
RECREATION FACILITIES AT THE COMMUNITY PARK;
FURNISHING AND EQUIPPING THE SAME; LANDSCAPING AND
IMPROVING THE SITES THEREOF; ACQUIRING LAND AND
INTEREST IN LAND FOR PARK AND RECREATION PURPOSES;
AND (E) DREDGING AND IMPROVING THE RESERVOIR AT
RESERVOIR PARK AND SITE IMPROVEMENTS RELATED
THERETO; AND

II. GOLF COURSE - (\$3,205,000) ^{\$4,000,000 -} ACQUIRING AND
IMPROVING LAND FOR THE MUNICIPAL GOLF COURSE;
EXPANDING, RENOVATING AND IMPROVING THE GOLF
COURSE, CLUBHOUSE AND PAVILION; FURNISHING AND
EQUIPPING THE SAME; AND ACQUIRING NECESSARY
APPURTENANCES IN CONNECTION THEREWITH; RETIRING
NOTES PREVIOUSLY ISSUED FOR SUCH PURPOSE; AND
DECLARING AN EMERGENCY.

WHEREAS, pursuant to the following Ordinances: No. 265-1999, 110-2000, 111-2000, 112-
2000 and 197-2000, notes (collectively, the "Outstanding Notes") in the respective principal amounts of

\$4,150,000, \$3,270,000 and \$375,000 dated January 13, 2000, June 9, 2000 and October 3, 2000, respectively, were issued in anticipation of the issuance of bonds for the purposes hereinafter stated, all to mature January 12, 2001, and it appears advisable in lieu of issuing bonds at this time to issue new notes in anticipation of the issuance of bonds; and

WHEREAS, the City Auditor (the "City Auditor") of the City of Massillon (the "City") has certified to the Council of the City (the "Council") that the estimated life of the improvements stated in the title of this ordinance (collectively, the "Project") which is to be financed with the proceeds of bonds and notes hereinafter referred to exceeds five (5) years, the maximum maturity of bonds being thirty (30) years and notes being eighteen (18) years;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, COUNTY OF STARK, STATE OF OHIO, THAT:

Section 1. It is hereby declared necessary to issue bonds (the "Bonds") of the City in the principal sum of not to exceed \$7,795,000 for the purpose of paying the cost of financing the Project.

Section 2. The Bonds shall be dated prior to the maturity date of the Notes (as defined hereinbelow), shall bear interest at the maximum average annual interest rate presently estimated to be six per centum (6.00%) per annum, payable semiannually until the principal sum is paid and shall mature in thirty (30) annual installments.

Section 3. It is necessary to issue and this Council hereby determines that notes shall be issued in anticipation of the issuance of the Bonds and to retire the Outstanding Notes.

Section 4. Such anticipatory notes (the "Notes") shall be in the amount of not to exceed \$7,795,000, which sum does not exceed the amount of the Bonds. The Notes shall be dated the date established by the City Auditor and certified to this Council and shall mature on such date as shall be determined by the City Auditor and certified to this Council, provided that such maturity date shall not be later than one year after the date of issuance of the Notes.

Section 5. The Notes shall be designated "City of Massillon, Stark County, Ohio Various Purpose Improvement Notes, Series 2001."

Section 6. The Notes shall be issued as one fully registered note in book-entry only form in denominations of \$100,000 or any integral multiple of \$5,000 in excess thereof. Coupons shall not be attached to the Notes. The Notes shall be sold in a transaction exempt from the requirements of Rule 15c2-12 of the United States Securities and Exchange Commission. The exemption requires that, (i) the Notes be issued only in authorized denominations of \$100,000 or more and with restrictions that prevent the sale or transfer of Notes in principal amounts of less than \$100,000 and (ii) the Notes have a maturity of nine months or less or be sold to no more than 35 persons each of whom the Original Purchaser (as defined hereinbelow) reasonably believes: (A) has such knowledge and experience in financial and

business matters that it is capable of evaluating the merits and risks of investment in the Notes and (B) is not purchasing the Notes for more than one account or with a view to distributing the Notes. Based upon the foregoing, beneficial interests in the Notes are not to be sold or transferred in principal amounts of less than \$100,000.

Section 7. The Notes shall be the full general obligation of the City, and the full faith, credit and revenue of the City are hereby pledged for the prompt payment of the same. The par value to be received from the sale of the Bonds and any excess funds resulting from the issuance of the Notes shall, to the extent necessary, be used only for the retirement of the Notes at maturity, together with interest thereon, and is hereby pledged for such purpose.

Section 8. There shall be and is hereby levied annually on all the taxable property in the City, in addition to all other taxes and inside the ten mill limitation, a direct tax (the "Debt Service Levy") for each year during which any of the Notes are outstanding, in an amount which is sufficient to provide funds to pay interest upon the Notes as and when the same fall due and to provide a fund for the repayment of the principal of the Notes at maturity or upon redemption. The Debt Service Levy shall not be less than the interest and sinking fund tax required by Article XII, Section 11 of the Ohio Constitution.

Section 9. The Debt Service Levy shall be and is hereby ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner, and at the same time that taxes for general purposes for each of such years are certified, extended and collected. The Debt Service Levy shall be placed before and in preference to all other items and for the full amount thereof. The funds derived from the Debt Service Levy shall be placed in a separate and distinct fund, which shall be irrevocably pledged for the payment of the premium, if any, and interest on and principal of the Notes and Bonds when and as the same fall due. Notwithstanding the foregoing, if the City determines that funds will be available from other sources for the payment of the Notes and Bonds in any year, the amount of the Debt Service Levy for such year shall be reduced by the amount of funds which will be so available, and the City shall appropriate such funds to the payment of the Notes and Bonds in accordance with law.

Section 10. The Notes shall bear interest at such rate per annum as shall be determined by the City Auditor and certified to this Council, provided that such rate shall not exceed six per centum (6%) per annum, based on a 360-day year of twelve 30-day months, payable at maturity. The Notes shall be, and hereby are, awarded and sold to Fifth Third Securities, Inc., Columbus, Ohio (the "Original Purchaser") at the par value thereof, and the City Auditor of this Council is hereby authorized and directed to deliver the Notes, when executed, to said purchaser upon payment of the purchase price and accrued interest, if any, to the date of delivery.

The proceeds of such sale, except any accrued interest or premium thereon, shall be deposited in the Treasury of the City and used for the purpose aforesaid and for no other purpose. Any accrued interest or premium on the Notes shall be transferred to the Bond Retirement Fund to be applied to the payment of the principal and interest on the Notes in the manner provided by law.

Section 11. The Notes shall be executed by the City Auditor and the Mayor, provided that either or both of such signatures may be a facsimile. The Notes shall express upon their faces the purpose for which they are issued and that they are issued pursuant to this ordinance.

Section 12. No Note shall be valid or become obligatory for any purpose or shall be entitled to any security or benefit under this Ordinance unless and until a certificate of authentication, as printed on the Note, is signed by the Note Registrar (as defined herein) as authenticating agent. Authentication by the Note Registrar shall be conclusive evidence that the Note so authenticated has been duly issued and delivered under this Ordinance and is entitled to the security and benefit of this Ordinance. The certificate of authentication may be signed by any officer or officers of the Note Registrar or by such other person acting as an agent of the Note Registrar as shall be approved by the City Auditor on behalf of the City. It shall not be necessary that the same authorized person sign the certificate of authentication on all of the Notes.

Section 13. The City hereby covenants, pursuant to Section 133.05(B)(7), Ohio Revised Code, to appropriate annually from lawfully available municipal income taxes, and to continue to levy and collect municipal income taxes adequate to produce, amounts necessary to meet the debt charges of the Parks and Recreation portion (\$4,590,000) of Notes and the related Bonds in each year until full payment is made.

Section 14. Fifth Third Bank, is hereby appointed to act as the authenticating agent, note registrar, transfer agent and paying agent (collectively, the "Note Registrar") for the Notes. If at any time the Note Registrar shall be unable or unwilling to serve as such, or the City Auditor in such officer's discretion shall determine that it would be in the best interest of the City for such functions to be performed by another party, the City Auditor may, and is hereby authorized and directed to, enter into an agreement with a national banking association or other appropriate institution experienced in providing such services, to perform the services required of the Note Registrar hereunder. Each such successor Note Registrar shall promptly advise all noteholders of the change in identity and new address of the Note Registrar. So long as any of the Notes remain outstanding, the City will cause to be maintained and kept by the Note Registrar, at the office of the Note Registrar, all books and records necessary for the registration, exchange and transfer of Notes as provided in this section (the "Note Register"). The person in whose name any Note shall be registered on the Note Register shall be regarded as the absolute owner thereof for all purposes. Payment of or on account of the principal of and interest on any Note shall be made only to or upon the order of that person. Neither the City nor the Note Registrar shall be affected by any notice to the contrary, but the registration may be changed as herein provided. All payments shall be valid and effectual to satisfy and discharge the liability upon the Notes, including the interest thereon, to the extent of the amount or amounts so paid.

Any Note, upon presentation and surrender at the office of the Note Registrar, together with a request for exchange signed by the registered owner or by a person authorized by the owner to do so by a power of attorney in a form satisfactory to the Note Registrar, may be exchanged for Notes of any authorized denomination or denominations equal in the aggregate to the unmatured principal amount of the Notes surrendered, and bearing interest at the same rate and maturing on the same date.

A Note may be transferred only on the Note Register upon presentation and surrender thereof at the office of the Note Registrar, together with an assignment executed by the registered owner or by a person authorized by the owner to do so by a power of attorney in a form satisfactory to the Note Registrar. Upon that transfer, the Note Registrar shall complete, authenticate and deliver a new Note or Notes of any authorized denomination or denominations equal in the aggregate to the unmatured principal amount of the Notes surrendered, and bearing interest at the same rate and maturing on the same date.

In all cases in which Notes are exchanged or transferred hereunder, the City shall cause to be executed and the Note Registrar shall authenticate and deliver Notes in accordance with the provisions of the Note Ordinance. The exchange or transfer shall be without charge to the owner; except that the City and Note Registrar may make a charge sufficient to reimburse them for any tax or other governmental charge required to be paid with respect to the exchange or transfer. The City or the Note Registrar may require that those charges, if any, be paid before it begins the procedure for the exchange or transfer of the Notes. All Notes issued upon any transfer or exchange shall be the valid obligations of the City, evidencing the same debt, and entitled to the same benefits under the Note Ordinance, as the Notes surrendered upon that transfer or exchange.

Section 15. For purposes of the Note Ordinance, the following terms shall have the following meanings:

"Book entry form" or "book entry system" means a form or system under which (i) the beneficial right to payment of principal of and interest on the Notes may be transferred only through a book entry and (ii) physical Notes in fully registered form are issued only to a depository or its nominee as registered owner, with the Notes "immobilized" to the custody of the Depository, and the book entry is the record that identifies the owners of beneficial interests in those Notes.

"Depository" means any securities depository that is a clearing agency under federal law operating and maintaining, together with its participants, a book entry system to record beneficial ownership of Notes and to effect transfers of Notes, in book entry form, and includes The Depository Trust Company (a limited purpose trust company) New York, New York.

The Notes will be initially issued to a Depository for use in a book entry system, and the provisions of this section shall apply, notwithstanding any other provision of the Note Ordinance; (i) there shall be a single Note of each maturity, (ii) those Notes shall be registered in the name of the Depository or its nominee, as registered owner, and immobilized in the custody of the Depository; (iii) the beneficial owners in book entry form shall have no right to receive Notes in the form of physical securities or certificates; (iv) ownership of beneficial interests in any Notes in book entry form shall be shown by book entry on the system maintained and operated by the Depository, and transfers of the ownership of beneficial interests shall be made only by the Depository and by book entry; and (v) the Notes as such shall not be transferable or exchangeable, except for transfer to another Depository or to another nominee of a Depository, without further action by the City. Note service charges on Notes in book entry form registered in the name of a Depository or its nominee shall be payable in same day funds delivered to the Depository or its authorized representative upon presentation and surrender of Notes as provided in the Note Ordinance.

The Note Registrar may, with the approval of the City, enter into an agreement with the beneficial owner or registered owner of any Note in the custody of a Depository providing for making all payments to that owner of principal and interest on that Note or any portion thereof (other than any payment of the entire unpaid principal amount thereof) at a place and in a manner (including wire transfer of federal funds) other than as provided in the Note Ordinance, without prior presentation or surrender of the Note, upon any conditions which shall be satisfactory to the Note Registrar and to the City. That payment in any event shall be made to the person who is the registered owner of that Note on the date that principal is due, or, with respect to the payment of interest, as of the applicable date agreed upon as the case may be. The Note Registrar will furnish a copy of each of those agreements, certified to be correct by the Note Registrar, to other paying agents for Notes and to the City. Any payment of

principal or interest pursuant to such an agreement shall constitute payment thereof pursuant to, and for all purposes of, the Note Ordinance.

The City Auditor of the City is authorized and directed to execute, acknowledge and deliver, in the name of and on behalf of the City, if requested, a letter agreement among the City, the Note Registrar and The Depository Trust Company, to be delivered in connection with the issuance of the Notes to the Depository for use in a book entry system in substantially the form submitted to the City.

If any Depository determines not to continue to act as a depository for the Notes for use in a book entry system, the City and the Note Registrar may attempt to have established a securities depository/book entry relationship with another qualified Depository under the Note Ordinance. If the City and the Note Registrar do not or are unable to do so, the City and the Note Registrar, after the Note Registrar has made provision for notification of the beneficial owners by the then Depository, shall permit withdrawal of the Notes from the Depository and authenticate and deliver bond certificates in fully registered form to the assigns of the Depository or its nominee, all at the cost and expense (including costs of printing definitive Notes), if the event is not the result of action or inaction by the City or the Note Registrar, of those persons requesting such issuance.

Section 16. The City hereby covenants that it will comply with the requirements of all existing and future laws which must be satisfied in order that interest on the Notes is and will continue to be excluded from gross income for federal income tax purposes, including without limitation restrictions on the use of the property financed with the proceeds of the Notes so that the Notes will not constitute "private activity bonds" within the meaning of Section 141 of the Internal Revenue Code of 1986, as amended (the "Code"). The City further covenants that it will restrict the use of the proceeds of the Notes in such manner and to such extent, if any, as may be necessary, after taking into account reasonable expectations at the time the debt is incurred, so that they will not constitute arbitrage bonds under Section 148 of the Code and the regulations prescribed thereunder (the "Regulations").

The City Auditor, or any other officer of the City, including the Mayor, is hereby authorized and directed (a) to make or effect any election, selection, designation, choice, consent, approval or waiver on behalf of the City with respect to the Notes as permitted or required to be made or given under the federal income tax laws, for the purpose of assuring, enhancing or protecting favorable tax treatment or the status of the Notes or interest thereon or assisting compliance with requirements for that purpose, reducing the burden or expense of such compliance, reducing any rebate amount or any payment of penalties, or making any payments of special amounts in lieu of making computations to determine, or paying, any excess earnings as rebate, or obviating those amounts or payments, as determined by the City Auditor, which action shall be in writing and signed by the City Auditor, or any other officer of the City, including the Mayor, on behalf of the City; (b) to take any and all actions, make or obtain calculations, and make or give reports, covenants and certifications of and on behalf of the City, as may be appropriate to assure the exclusion of interest from gross income and the intended tax status of the Notes; and (c) to give an appropriate certificate on behalf of the City, for inclusion in the transcript of proceedings, setting forth the facts, estimates and circumstances, and reasonable expectations of the City pertaining to Section 148 and the Regulations, and the representations, warranties and covenants of the City regarding compliance by the City with sections 141 through 150 of the Code and the Regulations.

The City Auditor shall keep and maintain adequate records pertaining to investment of all proceeds of the Notes sufficient to permit, to the maximum extent possible and presently foreseeable, the City to comply with any federal law or regulation now or hereafter having applicability to the Notes which limits the amount of Note proceeds which may be invested on an unrestricted yield or requires the

City to rebate arbitrage profits to the United States Department of the Treasury. The City Auditor of the City is hereby authorized and directed to file such reports with, and rebate arbitrage profits to, the United States Department of the Treasury, to the extent that any federal law or regulation having applicability to the Notes requires any such reports or rebates.

The Notes are hereby designated by the City to be "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code. The City Auditor, or any other officer of the City, including the Mayor, is authorized and directed to give an appropriate certificate on behalf of the City, for inclusion in the transcript of proceedings, setting forth the representations, warranties and covenants of the City designed to assure that the Notes will remain "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code.

Section 17. The officer having charge of the minutes of the Council and any other officers of the Council, or any of them individually, are hereby authorized and directed to prepare and certify a true transcript of proceedings pertaining to the Notes and to furnish a copy of such transcript to the Original Purchaser. Such transcript shall include certified copies of all proceedings and records of the Council relating to the power and authority of the City to issue the Notes and certificates as to matters within their knowledge or as shown by the books and records under their custody and control, including but not limited to a general certificate of the City Clerk and a no-litigation certificate of the Mayor and the City Auditor, and such certified copies and certificates shall be deemed representations of the City as to the facts stated therein.

Section 18. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Section 19. It is hereby determined that all acts, conditions and things necessary to be done precedent to and in the issuing of the Notes in order to make them legal, valid and binding obligations of the City have happened, been done and been performed in regular and due form as required by law; that the full faith, credit and revenue of the City are hereby irrevocably pledged for the prompt payment of the principal and interest thereof at maturity; and that no limitation of indebtedness or taxation, either statutory or constitutional, has been exceeded in issuing the Notes.

Section 20. The Clerk is hereby directed to forward a certified copy of this ordinance to the Auditor of Stark County, Ohio.

Section 21. This ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the City and its inhabitants for the reason that notes heretofore issued are about to mature and it is necessary to make immediate provision for their repayment in order to preserve the credit of the City, wherefore this ordinance shall take effect and be in force from and immediately after its adoption.

Adopted in Council on this 18th day of December, 2000.

Attest:

Clerk

President of Council

Approved:

Mayor

CERTIFICATE

The undersigned Clerk hereby certifies that the foregoing is a true copy of Ordinance No. _____ duly adopted by the Council of the City of Massillon, Ohio on December 18, 2000, and that a true copy thereof was certified to the County Auditor of Stark County, Ohio, on _____.

Clerk
City of Massillon, Ohio

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 264 - 2000

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE amending CHAPTER 181 "INCOME TAX" of the Codified Ordinances of the City of Massillon, by repealing Section 181.03 "IMPOSITION OF TAX", Section 181.05 "RETURN AND PAYMENT OF TAX" (b) & (c), Section 181.06 "COLLECTION AT SOURCE", and Section 181.13 "BOARD OF REVIEW" and enacting a new Section 181.13 "BOARD OF REVIEW", Section 181.03 "IMPOSITION OF TAX", Section 181.05 "RETURN AND PAYMENT OF TAX" (b) & (c), Section 181.06 "COLLECTION AT SOURCE" and Section 181.13 "BOARD OF REVIEW" of CHAPTER 181 "INCOME TAX" of the Codified Ordinances of the City of Massillon, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

That Section 181.03 "IMPOSITION OF TAX", Section 181.05 "RETURN AND PAYMENT OF TAX" (b) & (c), Section 181.06 "COLLECTION AT SOURCE", and Section 181.13 "BOARD OF REVIEW" be and hereby are repealed.

Section 2:

That there be and hereby is enacted a new Section 181.03 "IMPOSITION OF TAX", Section 181.05 "RETURN AND PAYMENT OF TAX" (b) & (c), Section 181.06 "COLLECTION AT SOURCE", and Section 181.13 "BOARD OF REVIEW". (See Attachment "A")

Section 3:

This Ordinance is hereby declared to be an emergency measure, the reason for the emergency being that said enactments are necessary for the more efficient operation of the City Income Tax Department of the City of Massillon, Ohio, and for the additional reason for the preservation of the public health, safety and welfare of the community. And provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

- (m) "Person" means every natural person, partnership, fiduciary, association, or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any association, means the partners or members thereof, and as applied to corporations, the officers thereof.
- (n) "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 through one or more of his regular employees regularly in attendance.
(Ord. 190-1986. Passed 12-15-86.)
- (o) "Resident" means a person, whether an individual, association, corporation or other entity, domiciled in the City during any part of the taxable year.
(Ord. 169-1987. Passed 12-21-87.)
- (p) "Resident Unincorporated Business Entity" means an unincorporated business entity having an office or place of business within this Municipality.
- (q) "Taxable Income" means wages, salaries and other compensation paid by an employer or employers before any deductions and the net profit from the operation of a business, profession, or other enterprise or activity adjusted in accordance with the provisions of this chapter.
- (r) "Taxable year" means the calendar year, or the fiscal year upon the basis of which the net profits are to be computed under this chapter and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.
- (s) "Taxpayer" means a person, whether an individual, partnership, association, or any corporation or other entity, required hereunder to file a return or to pay a tax.
(Ord. 190-1986. Passed 12-15-86.)

181.03 IMPOSITION OF TAX.

(a) An annual tax for the purposes specified in Section 181.01 shall be imposed on and after January 1, 1996, at the rate of one and eight-tenths percent (1.8%) per annum on the following:

- (1) All salaries, wages, commissions and other compensation including but not limited to bonuses, incentive and profit sharing payments, vacation pay, payments received under a wage continuation plan from an employer or third party during periods of disability or sickness, and contributions made by or on behalf of an employee to a tax deferred annuity plan (401K, 403B, IRA'S, KEOGH'S and other similar plans) earned during the effective period of this chapter by residents of this Municipality.
- (2) All salaries, wages, commissions and other compensation including but not limited to bonuses, incentive and profit sharing payments, vacation pay, payments received under a wage continuation plan from an employer or third party during periods of disability or sickness, and contributions made by or on behalf of an employee to a tax deferred annuity plan (401K, 403B, IRA'S, KEOGH'S and other similar plans) earned during the effective period of this chapter by non-residents for work done or services performed or rendered in this Municipality.

- (3) The portion attributable to this Municipality of the net profits earned during the effective period of this chapter of all resident unincorporated businesses, professions, or other entities, derived from sales made, work done, services performed or rendered, and business of other activities conducted in this Municipality.
- (4) The portion attributable to the City of the net profits earned during the effective period of this chapter of all nonresident unincorporated businesses, professions, or other entities, derived from sales made, work done, or services performed or rendered, and business or other activities conducted in this Municipality, whether or not such unincorporated business entity has an office or place of business in this Municipality.
- (5) The portion attributable to this Municipality of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done, services performed or rendered, and business or other activities conducted in this Municipality, whether or not such corporations have an office or place of business in this Municipality.
- (6) All City salaries, wages, commissions, and other compensation earned during the effective period of this chapter for work done or services performed or rendered by Municipal employees, eighteen years of age or older.
- (7)
 - A. The rental of real estate is ordinarily a business activity, and the income from such rentals are taxable, provided, however, where the taxpayer's entire rental activity produces gross rentals of three thousand dollars (\$3,000) per year or less, it will be prima facie evidence that such rentals are not a business activity. If gross rentals of any and all real properties in aggregate total exceeds three thousand dollars (\$3,000) per year, the entire net income from rentals is taxable and shall be included in the computation of net profits from business activities under subsections (a)(3) through (5) hereof.
 - B. Rentals received by a taxpayer engaged in the business of buying and selling real estate shall be considered as part of business income.
 - C. Real property, as the term used in this chapter, shall include commercial property, residential property, farm property and any and all other types of real estate with the exception of farm property located outside the corporate limits of the City.
 - D. In determining the taxable income from rentals, the deductible expenses shall be of the same nature, extent and amount as are allowed by the Internal Revenue Service for Federal Income tax purposes.
 - E. Residents of this Municipality are subject to taxation upon the net income from rentals (to the extent specified above), regardless of the location of the real property owned.

F. Non-residents of this Municipality are subject to such taxation only if the real property is situated within the Municipality.

- (b)
 - (1) The portion of the net profits attributable to this Municipality of a taxpayer conducting a business, profession, or other activity both within and without the boundaries of this Municipality shall be determined as provided in Ohio R.C. 718.02 and in accordance with the rules and regulations adopted by the administrator pursuant to this chapter.
 - (2) In the taxation of income which is subject to Municipal income taxes, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of a Municipal corporation shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the Municipal corporation, then only such portion shall be considered as having a taxable situs in this Municipal corporation for purposes of Municipal income taxation. In the absence of such records, 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 this Municipal corporation for purposes of municipal income taxation in the same proportion as the average ratio of the business allocation formula established under Ohio R.C. 718.02
- (c) Operating Loss Carry-Forward.
 - (1) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1987, allocable to this Municipality may be applied against the portion of the profit of succeeding years allocable to this Municipality until exhausted but in no event for more than five taxable years. No portion of a net operating loss shall be carried back against net profits of any prior years.
 - (2) The portion of net operating loss sustained shall be allocated to the Municipality in the same manner as provided herein for allocating net profits to the Municipality except that no portion of a net operating loss may be used to reduce taxable income from wages, salaries and other compensation paid by an employer or employees; and

- (3) The administrator shall provide rules and regulations the manner in which such net operating loss carry-forward shall be determined.
- (d) Consolidated Returns.
- (1) Filing of consolidated returns may be permitted, required, or denied in accordance with rules and regulations prescribed by the administrator.
 - (2) In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory, or activity within this Municipality constituting a portion only of its total business, the administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to this Municipality by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory, or activity of by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to this Municipality.
- (e) Exceptions. The tax provided for herein shall not be levied on:
- (1) Military or reserve pay and allowance for members of the armed forces of the United States. (NOTE: This exemption does not include civilians employed by the military or national guard.)
 - (2) Income of religious, charitable, fraternal, scientific, literary, or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.
 - (3) Income from intangibles (interest and dividends from stocks and bonds), annuities, government allotments, compensation from personal injury or property damage, reimbursement for expenses, proceeds of insurance except for loss of business income, and payments received as part of an early retirement incentive program.
 - (4) Salaries of the mentally retarded or developmentally disabled while working in a government funded workshop for less than the minimum wage.
 - (5) Earnings and income of all persons under eighteen years of age.
 - (6) COMPENSATION PAID TO AN INDIVIDUAL FOR PERSONAL SERVICES PERFORMED WITHIN THE CITY, IF THE INDIVIDUAL DOES NOT RESIDE IN THE CITY AND PERFORMS PERSONAL SERVICES IN THE CITY FOR TWELVE OR FEWER DAYS IN A CALENDER YEAR AND, IF THE INDIVIDUAL IS AN EMPLOYEE, THE PRINCIPAL PLACE OF BUSINESS OF THE INDIVIDUAL'S EMPLOYER IS LOCATED OUTSIDE THE CITY OF MASSILLON.

THIS SECTION DOES NOT APPLY TO PROFESSIONAL ENTERTAINERS OR PROFESSIONAL ATHLETES OR TO PROMOTERS OF PROFESSIONAL ENTERTAINMENT OF SPORTS EVENTS AND THEIR EMPLOYEES.

- (7) ON OR AFTER JANUARY 1, 2000, ITEMS EXCLUDED FROM FEDERAL GROSS INCOME PURSUANT TO SECTION 107 OF THE

- (6) Receipts from seasonal or casual entertainment, amusements, sports events, and health and welfare activities when any such are conducted by bona fide charitable, religious and educational organizations and associations.
- (7) Poor relief, welfare, unemployment insurance benefits (including supplemental unemployment benefits), old age pensions, social security benefits, disability benefits received from local, State or federal governments or charitable, religious or educational organizations.
- (8) Gains from involuntary conversion, cancellation of indebtedness, interest on federal obligations, items of income already taxed by the State, from which this Municipality is specifically prohibited from taxing, and income of a decedent's estate during the period of administration, except such income from the operation of a business.
- (9) Salaries, wages, commissions, and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or by act of Congress limiting the power of the states or their political subdivisions to impose net income taxes on income derived from interstate commerce.
- (10) Salaries, wages, commissions, and other compensation and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or by act of the Ohio General Assembly limiting the power of this municipality to impose net income taxes.
(Ord. 106-1995. Passed 5-17-95.)
- (11) Winnings from any state or local lotteries, sweepstakes, raffles, gaming, and other winnings derived entirely by chance from non-profit organizations. (Ord. 5-1998. Passed 1-5-98.)

181.04 EFFECTIVE PERIOD.

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned from and after January 1, 1996. The provisions hereof shall not be considered to repeal, invalidate, or impair the effective provisions of previous local income tax enactments of this Municipality or the duties and accrual obligations arising thereunder.

(Ord. 106-1995. Passed 5-17-95.)

181.05 RETURN AND PAYMENT OF TAX.

(a) Each taxpayer except as herein provided, shall, whether or not a tax is due make and file a final return on or before April 30, of the year following the effective date of this chapter, and on April 30 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period. The administrator is authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by the employer or employers from the salaries, wages, commissions, or other compensation of an employee, and paid by him or them to the administrator may be accepted, unless otherwise specified, as the return required of any employee whose sole income, subject to tax under this chapter, is such salary, wages, commissions, or other compensation.

(b) The return shall be filed with the administrator on a form or forms furnished by or obtainable on request from the administrator setting forth * OR IN ACCORDANCE WITH OHIO REVISED CODE SECTION 718.05 SETTING FORTH:

- (1) A. The aggregate amount of salaries, wages, commissions and other compensation earned; and
 - B. The gross income from a business, profession, or other activity less ordinary, reasonable, and necessary expenses incurred in the acquisition of such gross income earned during the preceding year and subject to the tax.
 - (2) The amount of tax imposed by this chapter on the earnings and profits.
 - (3) Other pertinent statements, information returns, or other information as the administrator may require.
- (Ord. 190-1986. Passed 12-15-86.)

(c) The administrator may extend the time for filing of the annual return on the request of the taxpayer for a period not to exceed six months, or one month beyond any extension requested granted by the Internal Revenue Service for the filing of the Federal income tax return. Such extensions may only be granted upon receipt of an application for extension on forms provided by the administrator or copy of the approved application *FOR FILING A FEDERAL TAX RETURN. Such extension request must be filed by the date the annual return was due and it must be accompanied by the payment of at least eighty percent (80%) of the amount of estimated tax shown to be due thereon. If the estimated tax is not paid at this time, such tax will be subject to interest and penalty from the date it was normally due as provided in Section 181.10. If the final return is filed and the balance of the tax due thereon is paid within the period as extended, no interest or penalty shall be assessed.

- (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the administrator the balance of tax due, if any, after deducting:
 - A. The amount of the Municipal income tax deducted or withheld at the source pursuant to Section 181.06;
 - B. Any portion of the tax which has been paid on declaration by the taxpayer pursuant to Section 181.07;
 - C. Any credit allowable under the provisions of Section 181.15 shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time for filing the return.
 - (2) Should the return or the records of the administrator indicate an overpayment of the tax to which this Municipality is entitled under the provisions of this chapter, the overpayment shall first be applied against any existing liability and the balance, if any, at the election of the taxpayer communicated to the administrator, shall be refunded or transferred against any subsequent liability. However, no additional taxes or overpayments of less than one dollar (\$1.00) shall be refunded or collected.
- (Ord. 190-1986. Passed 12-15-86; Ord. 169-1987. Passed 12-21-87.)

(d) Immediately after April 30 of each year, the Administrator shall compile a list of those accounts who have failed to file an annual final return for the preceding tax year(s) as required by Section 181.05(a). Said list shall be referred to as the delinquent filing list. Said delinquent filing list shall be revised from time to time by the Administrator to reflect the removal of the names of those accounts who have filed the required final return subsequent to the original preparation of the list. Using the delinquent filing list, the Administrator shall:

- (1) Within sixty days after the April 30 filing date, cause a *"**NOTICE OF FAILURE TO FILE A TAX RETURN**" to be mailed to each account whose name remains on the delinquent filing list. Said notice shall apprise the account of the requirement to file a final return and the fact that the records of the Income Tax Department indicate that a final return has not been received from them for the year(s) listed on the notice. The notice shall also advise the account of the need to respond to the notice within ten days and of the possible consequences for failing to do so.
- (2) Within thirty days after the Notice of Failure to File a Tax Return has been mailed, cause a *"**FINAL NOTICE**" to be mailed to those accounts whose name still remains on the delinquent filing list. Said notice shall remind the account of their failure to respond to the previous notice sent to them and request that they report to the Income Tax office within ten days bringing with them the information necessary to file a tax return for the year(s) in question. The notice shall also advise the account that their continued failure to comply with this request was in violation of Section 181.12 and that such violation could result in the enforcement of the penalties contained in Section 181.10.
- (3) On or about September 1 of each year, cause a display notice to be inserted once a week, for two consecutive weeks, in a newspaper published in the English language in the City of Massillon and of general circulation therein. Said display notice shall inform the taxpayers of the City of the forthcoming publication of the names of those individuals and firms who are delinquent in the filing of a final return.
- (4) Within ten days after the date the last display notice has been published, cause a list of the names, addresses and/or account numbers of those accounts remaining delinquent in the filing of a final return to be published twice within a thirty day period in the same newspaper the display notice was published.
(Ord. 48-1994. Passed 3-21-94.)

181.06 COLLECTION AT SOURCE.

- (a) (1) Each employer within or doing business within this Municipality who employs one or more persons on a salary, wage, commission, or other compensation basis, shall at the time of payment thereof, deduct the tax of one and eight tenths percent (1.8%) from the gross salaries, wages, commissions, or other compensation earned by City residents regardless of where such compensation was earned and shall deduct the tax of one and eight tenths percent (1.8%) from the salaries, wages, commissions, or the compensation earned within this Municipality by nonresidents;

- (2) Notwithstanding the provisions of subsection (a)(1) hereof, where such employer employs a Massillon resident in another taxing Municipality requiring such employer to deduct its tax from all employees engaged therein, such employer shall withhold for and remit to this Municipality only the difference, if any, between the tax imposed by such other taxing municipality and the tax imposed by this chapter;
- (3) Each such employer shall, on or before the last day of the month following each calendar quarter make a return and remit to this Municipality the tax hereby required to be withheld. The return shall be on a form or forms prescribed by or acceptable to the administrator and shall be subject to the rules and regulations prescribed therefor by the administrator. The 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;
- (4) Each employer who maintains a place of business within the State in an area which has either no municipal income tax or a municipal income tax lesser than that imposed by the City shall withhold the tax from the employees residing in the City notwithstanding the fact that such employees work at a place of business outside the City and notwithstanding the fact that payroll records and place of payment are outside the City.

(b) Every employer or principal officer of a corporation, partner of a general partnership, or general partner of a limited partnership, in collecting the tax shall be deemed to hold the same, until payment is made by such employer to this Municipality, as a trustee for the benefit of this Municipality. Any such tax collected by such employer from its employees shall, until the same is paid to this Municipality, be deemed a trust fund in the hand of such employer or principal officer of a corporation, partner of a general partnership, or general partner of a limited partnership.

(c) Every such employer required to deduct and withhold the tax at the source is primarily liable directly to this Municipality for the payment of the tax, whether actually collected by the employer or not.

(d) The failure of any employer residing either within or outside this Municipality, to collect the amounts prescribed herein, shall not relieve the employee from the payment of the tax in compliance with this chapter respecting the making of returns and the payment of taxes.

(e) No person shall be required to withhold the tax on wages or other compensation paid domestic servants employed by him exclusively in or about the person's residence, even though the residence is in this Municipality but the employee shall be subject to all of the requirements of this chapter.

(f) On or before January 31, of each year beginning with the year 1987, each employer shall file a withholding return setting forth the names, addresses, and social security numbers of all employees from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his employees and other information as may be required by the administrator. All payments not subject to withholding shall be reported on a form required by the rules and regulations adopted by the administrator.

(g) The administrator for good cause may require immediate returns and payments to be submitted to his office.

(h) All taxes due shall be paid to the City within thirty days after the last day of each month, providing the tax due is in the amount of one hundred dollars (\$100.00) or more. Otherwise, payment of taxes shall be as follows:

- (1) For the three months ending March 31, on or before April 30;
- (2) For the three months ending June 30, on or before July 31;
- (3) For the three months ending September 30, on or before October 31;
- (4) For the three months ending December 31, on or before January 31.
(Ord. 106-1995. Passed 5-17-95.)

(i) AS USED IN THIS SECTION (SECTION 181.06i) "OTHER PAYER MEANS ANY PERSON THAT PAYS AN INDIVIDUAL ANY ITEM INCLUDED IN THE TAXABLE INCOME OF THE INDIVIDUAL, OTHER THAN THE INDIVIDUAL'S EMPLOYER OR THAT EMPLOYER'S AGENT."

- (1) A NON RESIDENT EMPLOYER, AGENT OF SUCH EMPLOYER, OR OTHER PAYOR THAT IS NOT SITUATED IN THE CITY SHALL NOT BE REQUIRED TO WITHHOLD TAXES FROM THE TAXABLE INCOME OF AN INDIVIDUAL, UNLESS THE TOTAL AMOUNT OF TAX REQUIRED TO BE DEDUCTED AND WITHHELD FOR THE CITY ON ACCOUNT OF ALL OF THE EMPLOYER'S EMPLOYEES OR ALL OF THE OTHER PAYOR'S PAYEES EXCEEDS ONE HUNDRED FIFTY DOLLARS FOR CALENDAR YEARS.
- (2) IF THE TOTAL AMOUNT OF TAX REQUIRED TO BE DEDUCTED AND WITHHELD ON ACCOUNT OF ALL OF THE NON-RESIDENT EMPLOYER'S EMPLOYEES OR ALL OF THE OTHER PAYOR'S PAYEES EXCEEDS ONE HUNDRED FIFTY DOLLARS FOR ANY CALENDAR YEAR BEGINNING ON OR AFTER JANUARY 1, 2001 THEN THE EMPLOYER, AGENT OR OTHER PAYOR ARE REQUIRED TO DEDUCT AND WITHHOLD TAXES IN EACH ENSUING YEAR, EVEN IF THE AMOUNT REQUIRED TO BE DEDUCTED AND WITHHELD IN EACH OF THE ENSUING YEARS IS ONE HUNDRED FIFTY DOLLARS OR LESS, EXCEPT AS PROVIDED IN DIVISION (3) OF THIS SECTION.
- (3) IF A NONRESIDENT EMPLOYER, AGENT OF SUCH EMPLOYER, OR OTHER PAYEE THAT IS NOT SITUATED IN THE CITY IS REQUIRED TO DEDUCT AND WITHHOLD TAXES FOR AN ENSUING YEAR UNDER DIVISION (2) OF THIS SECTION, AND THE TOTAL AMOUNT OF THE TAX REQUIRED TO BE DEDUCTED AND WITHHELD UNDER THAT DIVISION IN EACH OF THREE CONSECUTIVE ENSUING YEARS IS ONE HUNDRED AND FIFTY DOLLARS OR LESS, THEN IT IS NOT REQUIRED THAT THE EMPLOYEE, AGENT OR OTHER PAYER DEDUCT AND WITHHOLD TAXES IN ANY YEAR FOLLOWING THE LAST OF THOSE CONSECUTIVE YEARS, UNLESS THE AMOUNT REQUIRED TO BE WITHHELD AND DEDUCTED IN ANY SUCH FOLLOWING YEAR EXCEEDS ONE HUNDRED FIFTY DOLLARS.

181.07 DECLARATIONS.

(a) A declaration of estimated tax shall be filed by every taxpayer who may reasonably be expected to have taxable income, in excess of five thousand dollars (\$5,000), the tax on which is not or will not be withheld by an employer or employers.
(Ord. 169-1987. Passed 12-21-87.)

- (b)
 - (1) The declaration shall be filed on or before April 30 of each year during the life of this chapter, or within four months of the date the taxpayer becomes subject to tax for the first time.
 - (2) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.
- (c)
 - (1) The declaration shall be filed on a form furnished by, or obtainable from, the administrator. Credit shall be taken for this Municipality's income tax to be withheld, if any, from any portion of the income. In addition, credit may be taken for tax payable to other taxing municipalities in accordance with the provision of Section 181.15.
 - (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) A declaration of estimated tax which is less than eighty percent (80%) of the tax as shown on the final return shall not be considered filed in good faith. The difference shall be subject to penalties and interest as provided for in this chapter.

(d) The taxpayer making the declaration shall, at the time of filing thereof, pay to the administrator at least one-fourth of the estimated annual tax due after deducting any credits allowable under the provisions of Section 181.15. At least a similar amount shall be paid on or before the last day of the sixth, ninth, and twelfth month after the beginning of the taxpayer's taxable year, provided that in case an amended declaration has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.

(e) On or before the last day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due this Municipality shall be paid therewith in accordance with the provisions of Section 181.15.

(Ord. 190-1986. Passed 12-15-86.)

181.13 BOARD OF REVIEW.

(a) A Board of Review, consisting of a chairman and two other individuals, each to be appointed by the Mayor, with the consent of Council, is created. The members shall serve for three-year terms from the effective date of their respective appointments, except that the original terms shall be for one, two and three years respectively. A majority of the members of the Board shall constitute a quorum. *SUCH TRANSACTIONS ARE NOT PUBLIC RECORDS AVAILABLE FOR INSPECTION UNDER SECTION 149.43 OF THE OHIO REVISED CODE.. The Board shall adopt its own procedural rules and shall keep a record of its transactions. The Board shall elect a chairman and secretary from its membership and shall be governed by Robert's Revised Rules of Order except as its own bylaws differ. Any members are eligible for reappointment to the Board of Review. No compensation shall be paid to the members until otherwise provided by Council. All members of the Board of Review shall be resident citizens of this Municipality. Any Board member may be removed from office due to misfeasance, nonfeasance, malfeasance, or nonattendance to duty, and removal shall be made by the Mayor. Any aggrieved member may appeal the removal to Council for final determination within ten days of receiving notice of the Mayor's removal, in which case the removal order shall be considered a suspension of the member until Council's final determination. Any hearing by the Board may be conducted privately and the provisions of Section 181.09 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal. * HEARINGS REQUESTED BY A TAX PAYER BEFORE THE BOARD OF REVIEW IN ACCORDANCE WITH OHIO REVISED CODE 718.11 ARE NOT MEETINGS OF A PUBLIC BODY SUBJECT TO SECTION 121.11 OF THE OHIO REVISED CODE.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the administrator under the authority conferred by this chapter, must be approved by the Board of Review before they become effective. The Board shall hear and pass on appeals from any ruling or decision of the administrator, and, at the request of the taxpayer or administrator, is empowered to substitute alternate methods of allocation.

(c) ANY PERSON WHO IS AGGRIEVED BY A DECISION OF THE TAX ADMINISTRATION AND WHO HAS FILED WITH THE TAX DEPARTMENT THE REQUIRED RETURN OR OTHER DOCUMENTS PERTAINING TO THE PERSONS INCOME TAX OBLIGATION AT ISSUE IN THE DECISION OF THE TAX ADMINISTRATION MAY APPEAL THE DECISION TO THE BOARD OF REVIEW BY FILING A REQUEST. THE REQUEST SHALL BE IN WRITING, SHALL STATE WHY THE DECISION SHOULD BE DEEMED INCORRECT OR UNLAWFUL AND SHALL BE FILED WITHIN THIRTY DAYS AFTER THE TAX COMMISSION ISSUED THE DECISION COMPLAINED OF.

(d) THE BOARD OF REVIEW SHALL SCHEDULE A HEARING WITHIN FORTY-FIVE DAYS AFTER RECEIVING THE REQUEST. THE TAXPAYER MAY WAIVE HIS APPEARANCE AT THE HEARING OR MAY APPEAR BEFORE THE BOARD OF REVIEW FOR HEARING AND MAY BE REPRESENTED BY AN ATTORNEY AT LAW, CERTIFIED PUBLIC ACCOUNTANT OR OTHER REPRESENTATIVE.

THE BOARD MAY AFFIRM, REVERSE OR MODIFY THE TAX ADMINISTRATOR'S DECISION OR ANY PART OF THAT DECISION. THE BOARD OF REVIEW SHALL ISSUE A DECISION ON THE APPEAL WITHIN NINETY DAYS AFTER THE BOARD'S FINAL HEARING ON THE APPEAL AND SEND NOTICE OF ITS DECISION BY ORDINARY MAIL TO THE PETITIONER WITHIN FIFTEEN DAYS AFTER ISSUING THE DECISION.

181.14 ALLOCATION OF FUNDS.

(EDITOR'S NOTE: See the Clerk of Council for the most recent ordinance on allocation of funds.)

DATE: December 4, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

ORDINANCE NO. 265 - 2000

*Meeting 1/2/01
1/16/01 Tabled to 3/5/01
LEGISLATIVE DEPARTMENT
Repeated 3/5/01*

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE imposing an additional municipal motor vehicle license fee pursuant to Section 4504.17 of the Ohio Revised Code, and declaring an emergency..

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

The Council of the City of Massillon, Ohio, hereby imposes an additional municipal motor vehicle license fee pursuant to Section 4504.17 of the Ohio Revised code upon the operation of motor vehicles on public roads and highways.

Section 2:

Said additional license fee shall be at the rate of Five Dollars (\$5.00) per motor vehicle on all motor vehicles located or registered as being located within the City of Massillon, Ohio.

Section 3:

This license fee is imposed for the purpose of paying the costs and expenses of enforcing said tax, to supplement and provide additional revenue already available to the City of Massillon, Ohio, under Sections 4504.04, 4504.06, 4504.17 or 4504.171 of the Ohio Revised Code.

Section 4:

This Ordinance is hereby declared to be an emergency measure, for the efficient operation of the various departments of the City of Massillon and for the preservation of the public health, safety and welfare of the community and for the additional reason that this increase in fees is necessary to supplement and provide additional revenue already available to the City of Massillon, Ohio under the Ohio Revised Code. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____, 2000 ~

ATTEST: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 266 - 2000

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE authorizing the Mayor to enter into a Grant Agreement with the Juvenile Accountability Incentive Block Grant Program to provide a safety security officer for the Massillon School System, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

The Council of the City of Massillon, Ohio, hereby determines it to be necessary in the public health, safety and welfare to enter into a Grant Agreement with Juvenile Accountability Incentive Block Grant Program in the amount of Sixty Thousand Dollars (\$60,000.00) to provide a safety security officer for the Massillon School System.

Section 2:

The Director of Public Service and Safety of the City of Massillon, Ohio, is hereby authorized and directed to enter into a Grant Agreement with the Juvenile Accountability Incentive Block Grant Program to provide a safety security officer for the Massillon School System.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the health, safety, and welfare of the community, and for the reason that the grant is necessary to provide a safety security officer for the Massillon School System. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

DATE: December 18, 2000

CLERK: SHARON HOWELL

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 266 - 2000

BY: POLICE AND FIRE COMMITTEE

TITLE: AN ORDINANCE authorizing the Mayor to enter into a Grant Agreement with the Juvenile Accountability Incentive Block Grant Program to provide a safety security officer for the Massillon School System, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

The Council of the City of Massillon, Ohio, hereby determines it to be necessary in the public health, safety and welfare to enter into a Grant Agreement with Juvenile Accountability Incentive Block Grant Program in the amount of Sixty Thousand Dollars (\$60,000.00) to provide a safety security officer for the Massillon School System.

Section 2:

The Director of Public Service and Safety of the City of Massillon, Ohio, is hereby authorized and directed to enter into a Grant Agreement with the Juvenile Accountability Incentive Block Grant Program to provide a safety security officer for the Massillon School System.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the health, safety, and welfare of the community, and for the reason that the grant is necessary to provide a safety security officer for the Massillon School System. Provided it receives the affirmative vote of two-thirds of the elected members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS _____ DAY OF _____ 2000

APPROVED: _____
SHARON HOWELL, CLERK OF COUNCIL DENNIS D. HARWIG, PRESIDENT

APPROVED: _____
FRANCIS H. CICCHINELLI, JR., MAYOR