

**MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT**

**DATE: MONDAY, DECEMBER 18, 2023
COUNCIL CHAMBERS
TIME: 6:30 p.m.**

THERE ARE NO PUBLIC HEARINGS TONIGHT

- 1. ROLL CALL**
- 2. INVOCATION BY COUNCILMAN ED LEWIS**
- 3. PLEDGE OF ALLEGIANCE**
- 4. READING OF THE JOURNAL**
- 5. REMARKS OF DELEGATIONS AND CITIZENS TO MATTERS ON THE AGENDA**
- 6. NEW AND MISCELLANEOUS BUSINESS**

Answer to question asked at the December 4, 2023 meeting:

E.E.O. Officer – Gayle Danzy

Reconsideration of Ords. No. 127-2023, 128-2023, 129-2023, 130-2023, 131-2023 and 132 - 2023

7. INTRODUCTION OF ORDINANCES AND RESOLUTIONS

ORDINANCE NO. 137 – 2023

BY: COMMUNITY DEVELOPMENT COMMITTEE

AN ORDINANCE authorizing the Mayor of the City of Massillon, Ohio, to enter into an agreement with Stark County Regional Planning Commission (SCRPC) for the Massillon Housing Department ending December 31, 2024, and declaring an emergency.

ORDINANCE NO. 138 – 2023

BY: RULES, COURTS AND CIVIL SERVICE COMMITTEE

AN ORDINANCE to amend Part One, Title Nine, Chapter 181, "Income Tax," of the Codified Ordinances of the City of Massillon, Ohio, to bring the Massillon Municipal Income Tax Code into compliance with changes made to Chapter 718, "Municipal Income Taxes," of the Ohio Revised Code, by the recent enactment of House Bill 33, and declaring an emergency.

ORDINANCE NO. 139 – 2023

BY: RULES, COURTS AND CIVIL SERVICE COMMITTEE

AN ORDINANCE amending Section 1 of Ordinance No. 137 – 2020 by enacting a new Section (2)D OCCUPATION LIST OF CLASS TITLES – 450 SENIOR CENTER, 505 PARK DEPARTMENT, 510-511 PARKS AND RECREATION DEPARTMENT AND 920 GOLF COURSE DEPARTMENT, PART- TIME/TEMPORARY/ SEASONAL WAGE CLASSES AND RATES, in the City of Massillon, Ohio, and declaring an emergency.

ORDINANCE NO. 140 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE authorizing the Auditor to pay various 2023 bills that have been received and that will be received by the Auditor's Office between January 1, 2024 and March 31, 2024, out of the 2024 appropriations within the various departments of the City of Massillon, Ohio, and declaring an emergency.

ORDINANCE NO. 141 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE authorizing the Director of Law of the City of Massillon, Ohio, to enter into a one (1) year Agreement with the Village of Navarre, Ohio, for the purpose of providing prosecutorial services, and declaring an emergency.

ORDINANCE NO. 142 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE reducing the appropriations in the 3105 State Patrol Transfer Fund, for the year ending December 31, 2023, and declaring an emergency.

8. UNFINISHED BUSINESS

9. PETITIONS AND GENERAL COMMUNICATIONS

Transfer of a Liquor License from Santangelos Restaurant & Party Center, LLC, located at 1008 – 9th St. S.W., 1st Floor Unit C Only, Massillon, OH 44647 to LaMoore Enterprises, Inc. DBA 9th St. Event Center, located at 1008 – 9th St. S.W., 1st Floor Unit C Only, Massillon, OH 44647. Permit Class is D5 and is located in Ward 5.

Transfer of a Liquor License from Paul Karl Doering DBA McClymond's, located at 14 Lincoln Way W., 1st Floor Only, Massillon, OH 44646 to Funny Noizes Production, LLC, DBA Krackpots Comedy Club, located at 14 Lincoln Way W., 1st Floor Only, Massillon, OH 44646. Permit Class is D5 and is located in Ward 2.

10. BILLS, ACCOUNTS AND CLAIMS

US Bank Equip. Finance	-	\$ 133.35	December Payment for Copier
First Commonwealth Bank	-	<u>9.97</u>	Certified Mailing re: DORA
Total	-	\$ 143.32	

11. REPORTS FROM CITY OFFICIALS

Mayor's Report - November 2023

12. REPORTS OF COMMITTEES

13. RESOLUTIONS AND REQUESTS OF COUNCIL MEMBERS

14. CALL OF THE CALENDAR

ORDINANCE NO. 119 – 2023 **BY: FINANCE COMMITTEE**
Tabled December 4, 2023 until December 18, 2023

AN ORDINANCE to adopt appropriations for the operating and capital expenditures of the City of Massillon, Ohio, for the fiscal year 2024, and declaring an emergency.

15. THIRD READING ORDINANCES AND RESOLUTIONS

16. SECOND READING ORDINANCE AND RESOLUTIONS

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

18. ADJOURNMENT

DIANE ROLLAND – CLERK OF COUNCIL

DATE: DECEMBER 18, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 137 – 2023

BY: COMMUNITY DEVELOPMENT COMMITTEE

TITLE: AN ORDINANCE authorizing the Mayor of the City of Massillon, Ohio, to enter into an agreement with Stark County Regional Planning Commission (SCRPC) for the Massillon Housing Department ending December 31, 2024, and declaring an emergency.

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

Section 1:

The Mayor of the City of Massillon, Ohio, is hereby authorized and directed to enter into an agreement with Stark County Regional Planning Commission (SCRPC) for professional services provided by Stark County Regional Planning Commission (SCRPC) for the City's Housing Programs for the year ending December 31, 2024. This annual agreement is adopted for professional services provided by Stark County Regional Planning Commission for the City's Housing Programs (owner-occupied Housing Rehabilitation and Homebuyer Assistance). Professional services include: environmental and historical reviews; initial home inspections; home rehab estimates with write-ups of projects; inspections during rehab; and final inspections of completed rehabs. The term of the agreement is January 1, 2024 thru December 31, 2024. The compensation is Fifteen Thousand Dollars (\$15,000.00) per year.

(SEE AGREEMENT ATTACHED HERETO AS EXHIBIT "A")

Section 2:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the citizens of the City of Massillon, Ohio; the emergency being to provide continuous professional services provided by Stark County Regional Planning Commission (SCRPC) for the City's Housing Programs. Provided this Ordinance receives the affirmative vote of two-thirds of the elected and/or appointed 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 _____, 2023

ATTEST: _____
DIANE ROLLAND, CLERK OF COUNCIL CLAUDETTE O. ISTNICK, PRESIDENT

APPROVED: _____
KATHY CATAZARO-PERRY, MAYOR

AGREEMENT
WITH CITY OF MASSILLON

SUBJECT: PROFESSIONAL SERVICES - HOUSING REHABILITATION

This Agreement, entered into this day, by and between the Stark County Regional Planning Commission, hereinafter referred to as the "Planning Commission" and duly authorized and adopted on November 7, 2023, and the City of Massillon, Ohio, hereinafter referred to as the "City" and duly authorized through an ordinance adopted on _____.

WHEREAS, the City of Massillon is desirous of obtaining certain professional administrative services for the purpose of assisting in various activities and duties in conjunction with the provision of professional housing rehabilitation services by the Planning Commission to the City of Massillon; and

WHEREAS, the County has entered into a contract with the Planning Commission to administer the Community Development Block Grant and HOME programs of the U.S. Department of Housing and Urban Development (HUD); and

WHEREAS, the Planning Commission employs a staff specifically trained to administer HUD programs; and

WHEREAS, the City is willing to enter into an agreement with the Planning Commission to administer certain professional services for the City's Owner-Occupied Housing Rehabilitation, Rental Rehabilitation and Homebuyer programs; and

WHEREAS, the Planning Commission is willing and desirous of entering into an agreement to provide these services; and

WHEREAS, the Planning Commission does and hereby agrees to enter into such an agreement with the City of Massillon to perform the work and administrative procedures as described in the Scope of Services.

NOW, THEREFORE, in consideration of the provisions hereinabove and hereinafter contained it is mutually agreed as follows:

SECTION 1. Scope of Services

The Planning Commission shall be responsible for providing professional housing rehabilitation support services to the City of Massillon for its Owner-Occupied Housing Rehabilitation, Rental Rehabilitation and Homebuyer programs. Said services of the Planning Commission shall include the following:

- A) Conduct the initial inspection;
- B) Prepare work write-up and cost estimate;
- C) Conduct inspections for progress payments; and
- D) Conduct final inspection for final payment.

The services of the Planning Commission shall be performed in cooperation with the City's housing rehabilitation staff.

SECTION 2. Term

The City hereby contracts for the services of the Planning Commission to commence on January 1, 2024 and shall continue until terminating on December 31, 2024.

SECTION 3. Compensation

The City agrees to pay the Planning Commission a total of \$15,000 per year to be billed quarterly by the Planning Commission at a rate of \$3,750.00 per quarter. In addition, the City agrees to pay the direct costs associated with the lead inspections and clearance testing.

The total amount of compensation to be paid to the Planning Commission as reimbursement shall not exceed \$15,000 (fifteen thousand dollars) plus the costs of the lead inspection and clearance testing.

The Planning Commission and/or the City may amend the total amount of compensation with prior approval of the other party of this Agreement. A request to amend the total compensation must be made in writing.

SECTION 4. Termination

The City and/or the Planning Commission may either jointly or individually terminate this Agreement at any time by providing at least sixty (60) days notice in writing. The Planning Commission shall be paid for any work completed through the date of termination.

SECTION 5. Compliance with Laws and Regulations

In the performance of service under this Agreement, the Planning Commission shall comply with all statutes, ordinances, regulations, and rules of the Federal Government, the State of Ohio, and Stark County, which are applicable to the performance of the services under this Agreement.

SECTION 6. Reports, Information and Audits

The Planning Commission, at such times, and in such form as HUD and/or the City may require, shall furnish HUD and/or the City such reports as may be requested pertaining to the work of services undertaken pursuant to this Agreement, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this Agreement. All financial and administrative records shall be retained by the City, and the Planning Commission, and HUD, or any of their authorized representatives or auditors shall be provided access to such records.

SECTION 7. Non-Discrimination

The Planning Commission will not discriminate against any employee or applicant for employment because of race, color, religion, sex, disability, age, ancestry, or national origin.

SECTION 8. Approval of Incurred Costs

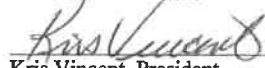
Any activity, expenditure and/or costs incurred by the Planning Commission in conjunction with this Agreement, and the service to be provided by this Agreement, are hereby ratified by the parties to this Agreement.

IN WITNESS WHEREOF, the parties have hereunto set their hands this date.

WITNESSED BY:



STARK COUNTY REGIONAL
PLANNING COMMISSION



Kris Vincent, President

WITNESSED BY:

CITY OF MASSILLON

Kathy Catazaro-Perry, Mayor

Approved as to Form and Legal
Sufficiency:


John Anthony
Staff Attorney

Approved as to Form and Legal
Sufficiency:

City Law Director

DATE: DECEMBER 18, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 138 – 2023

BY: RULES, COURTS AND CIVIL SERVICE COMMITTEE

TITLE: AN ORDINANCE to amend Part One, Title Nine, Chapter 181, "Income Tax," of the Codified Ordinances of the City of Massillon, Ohio, to bring the Massillon Municipal Income Tax Code into compliance with changes made to Chapter 718, "Municipal Income Taxes," of the Ohio Revised Code, by the recent enactment of House Bill 33, and declaring an emergency.

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

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

WHEREAS, the 135th General Assembly of the State of Ohio determined that it was necessary and appropriate to review and amend sections of Chapter 718, "Municipal Income Taxes," of the Ohio Revised Code, which sets forth statutory requirements for municipal income tax codes in Ohio; and

WHEREAS, more specifically, the 135th General Assembly enacted House Bill 33, "The Operating Appropriations for Fiscal Years 2024-2025," which amended parts of Chapter 718 of the Ohio Revised Code; and

WHEREAS, upon a detailed review, by the City, of House Bill 33, this Council finds and determines that this Ordinance is necessary and appropriate to amend select sections of Chapter 181, "Income Tax," of the Codified Ordinances of the City of Massillon, to bring the Massillon Income Tax Code into accord with the provisions and limitations specified in Chapter 718 of the Revised Code as amended by House Bill 33.

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

Section 1:

That Section 181.062 of Title Nine, Chapter 181 of the Codified Ordinances of the City of Massillon, Ohio, be amended to read as set forth in the document entitled "181.062 NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX; ALTERNATIVE APPORTIONMENT" attached hereto as Exhibit A and incorporated herein by reference.

Section 2:

That Section 181.094 of Title Nine, Chapter 181 of the Codified Ordinances of the City of Massillon, Ohio, be amended to read as set forth in the document entitled "181.094 EXTENSION OF TIME TO FILE" attached hereto as Exhibit B and incorporated herein by reference.

Section 3:

That Section 181.10 of Title Nine, Chapter 181 of the Codified Ordinances of the City of Massillon, Ohio, be amended to read as set forth in the document entitled "181.10 PENALTY, INTEREST, FEES, AND CHARGES" attached hereto as Exhibit C and incorporated herein by reference.

Section 4:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 5:

This Ordinance is hereby declared to be an emergency measure for the reason necessary for the immediate preservation of the public peace, health or safety of the citizens of the City of Massillon, Ohio; the emergency being to ensure that the City is able to enact time-sensitive changes to Massillon's Municipal Tax Code, Chapter 181, before the end of 2023. These changes are necessitated by revisions to Chapter 718, Municipal Income Taxes, of the Ohio Revised Code by the State Legislature's recent enactment of House Bill 33. Provided this Ordinance receives the affirmative vote of two-thirds of the elected and/or appointed 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 _____, 2023

ATTEST: _____
DIANE ROLLAND, CLERK OF COUNCIL CLAUDETTE O. ISTNICK, PRESIDENT

APPROVED: _____
KATHY CATAZARO-PERRY, MAYOR

Exhibit A

181.062 NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX; ALTERNATIVE APPORTIONMENT.

This section applies to any taxpayer engaged in a business or profession in the Municipality unless the taxpayer is an individual who resides in the Municipality or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745 (Municipal Taxation of Electric Light Company Income) of the Ohio Revised Code.

- (A) Net profit from a business or profession conducted both within and without the boundaries of the Municipality shall be considered as having a taxable situs in the Municipality for purposes of municipal income taxation in the same proportion as the average ratio of the following:
- (1) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.
As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;
 - (2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 181.052 of this Chapter;
 - (3) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the Municipality to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.
- (B)
- (1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in the Municipality, the taxpayer may request, or the Tax Administrator of the Municipality may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:
 - (a) Separate accounting;
 - (b) The exclusion of one or more of the factors;
 - (c) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the Municipality;
 - (d) A modification of one or more of the factors.
 - (2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax reran, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by division (A) of Section 181.19 of this Chapter.
 - (3) A Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (A) of Section 181.19 of this Chapter.
 - (4) Nothing in division (B) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

- (C) As used in division (A)(2) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:
- (1) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:
 - (a) The employer;
 - (b) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;
 - (c) A vendor, customer, client, or patient of a person described in division (C)(1)(b) of this section, or a related member of such a vendor, customer, client, or patient.
 - (2) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;
 - (3) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (C)(1) or (2) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If a Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.
- (D) For the purposes of division (A)(3) of this section, and except as provided in division (E) in this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:
- (1) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation only if, regardless of where title passes, the property meets either of the following criteria:
 - (a) The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.
 - (b) The property is delivered within the municipal corporation from a location outside the municipal corporation, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion.
 - (2) Gross receipts from the sale of services shall be situated to the municipal corporation to the extent that such services are performed in the municipal corporation.
 - (3) To the extent included in income, gross receipts from the sale of real property located in the municipal corporation shall be situated to the municipal corporation.
 - (4) To the extent included in income, gross receipts from rents and royalties from real property located in the municipal corporation shall be situated to the municipal corporation.
 - (5) Gross receipts from rents and royalties from tangible personal property shall be situated to the municipal corporation based upon the extent to which the tangible personal property is used in the municipal corporation.
- (E) (1) As used in this division:
- (a) "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

- (i) The taxpayer has assigned the individual to a qualifying reporting location.
- (ii) The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

(b) "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

(c) "Reporting location" means either of the following:

- (i) A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;
- (ii) Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section 4 of this Chapter 191, on qualifying wages paid to an employee for the performance of personal services at that location.

(d) "Qualifying reporting location" means one of the following:

- (i) The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;
- (ii) If no reporting location exists in this state for an employee or owner under division (E)(1)(d)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;
- (iii) If no reporting location exists in this state for an employee or owner under division (E)(1)(d)(i) or (ii) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of section 181.062(D) apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

(3) For the purpose of calculating the ratios described in division (A)(1) of this section, all of the following apply to a taxpayer that has made the election described in division (E)(2):

(a) For the purpose of division (A)(1) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(b) For the purpose of division (A)(2) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(c) For the purpose of division (A)(3) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (B) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to sections 181.051 and 181.052 of this chapter.

(F) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides.

A municipal corporation shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated under this division to the municipal corporation in which the property is located.

(G) (1) Except as provided in division ~~(F)~~ (G) (2) of this section, commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to a municipal corporation based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the municipal corporation to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(2) An individual who is a resident of a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under Section 181.081 of this Chapter.

(H) If, in computing a taxpayer's adjusted, federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (11)(L) and (34)(A)(iv) of Section 181.03 of this Chapter, by a municipal corporation to which the

taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to a municipal corporation under this section.

- (l) When calculating the ratios described in division (A) of this section for the purposes of that division or division (B) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

Exhibit B

181.094 EXTENSION OF TIME TO FILE.

- (A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of the municipal income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates.
- (B) Any taxpayer that qualifies for an automatic federal extension for a period other than six months for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as that of the extended federal income tax return.
- (C) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the tax administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the tax administrator on or before the date the municipal income tax return is due, the tax administrator shall grant the taxpayer's requested extension.
- (D) An extension of time to file under this chapter is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.
- (E) If the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of section 5747.08 of the Ohio Revised Code, a taxpayer shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as the extended due date of the state income tax return.
- (F) If the tax administrator considers it necessary to ensure the payment of the tax imposed by this chapter, the tax administrator may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.
- (G) If a taxpayer receives an extension for the filing of a municipal income tax return under this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates division (G) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to one hundred fifty dollars (\$150.00).

Division (G) of this section does not apply to an extension received under division (B) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (B) of this section or failed to file for an extension under division (A) or (C) of this section.

Exhibit C

181.10 PENALTY, INTEREST, FEES, AND CHARGES.

(A) As used in this section:

- (1) "Applicable law" means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the Municipality provided such resolutions, ordinances, codes, directives, instructions, and rules impose or directly or indirectly address the levy, payment, remittance, or filing requirements of a municipal income tax.
- (2) "Short-term Applicable Federal Rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under section 1274 of the Internal Revenue Code, for July of the current year.
- (3) "Income tax," "estimated income tax," and "withholding tax" mean any income tax, estimated income tax, and withholding tax imposed by a municipal corporation pursuant to applicable law, including at any time before January 1, 2016.
- (4) "Interest rate as described in division (A) of this section" means the short term Applicable Federal Rate (AFR), rounded to the nearest whole number per cent, plus five per cent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.
- (5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with a Tax Administrator or municipal corporation by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.
- (6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.
- (7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.
- (8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.
- (9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B) (1) This section shall apply to the following:

- (a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;
- (b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the Municipality on or after January 1, 2016 for taxable years beginning on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date.

Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules as adopted from time to time before January 1, 2016 of this Municipality.

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

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

(2) With respect to unpaid income tax and unpaid estimated income tax, a municipal corporation may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

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

(4) For tax years ending on or before December 31, 2022, with respect to returns other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars (\$25.00) for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon.

The penalty shall not exceed a total of one hundred fifty dollars (\$150.00) in assessed penalty for each failure to timely file a return.

(5) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, the Municipality shall impose a penalty of twenty-five dollars (\$25.00) for each failure to timely file each return, regardless of the liability shown thereon.

(D) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the Municipality shall not impose, seek to collect, or collect any penalty, amount of interest, charges or additional fees not described in this section.

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

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

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

DATE: DECEMBER 18, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 139 – 2023

BY: RULES, COURTS AND CIVIL SERVICE COMMITTEE

TITLE: AN ORDINANCE amending Section 1 of Ordinance No. 137 – 2020 by enacting a new Section (2)D OCCUPATION LIST OF CLASS TITLES – 450 SENIOR CENTER, 505 PARK DEPARTMENT, 510-511 PARKS AND RECREATION DEPARTMENT AND 920 GOLF COURSE DEPARTMENT, PART- TIME/TEMPORARY/ SEASONAL WAGE CLASSES AND RATES, in 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:

That a new Section 2(D) OCCUPATION LIST OF CLASS TITLES – 450 SENIOR CENTER, 505 PARK DEPARTMENT, 510-511 PARKS AND RECREATION DEPARTMENT AND 920 GOLF COURSE DEPARTMENT PART TIME/TEMPORARY/SEASONAL WAGE CLASSES AND RATES OF Ord. No. 137 – 2020 be and is hereby amended and shall read as follows:

(SEE ATTACHMENT EXHIBIT “A” and
PAGES 7 AND 10 of OCCUPATION LIST OF CLASS TITLES)

Section 2:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the citizens of Massillon, Ohio; the emergency being to implement the minimum wage increase. Provided it receives the affirmative vote of two-thirds of the elected and/or appointed 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 _____, 2023

ATTEST: _____
DIANE ROLLAND, CLERK OF COUNCIL

CLAUDETTE O. ISTNICK, PRESIDENT

APPROVED: _____

KATHY CATAZARO-PERRY, MAYOR

PARKS & RECREATION PART TIME AND SEASONAL WAGE RATES

Effective 12/26/21

01/03/24

LABORER 1	LABORER 2	LABORER 3	LABORER 4
Minimum Wage - \$11.00	\$11.05 - \$13.00	\$13.05 - \$15.00	\$15.05 - \$17.00
Recreation	510 / 511		
Fitness Attendant	Program Coordinator	Program Coordinator II	Program Coordinator III
Child Watch Attendant	Fitness Attendant II	Sp. Events/Marketing	Sp. Events/Marketing II
Front Desk Attendant	Child Watch II	Child Watch III	
Gym Attendant	Front Desk Lead	Front Desk Lead II	
Rec Aide/Scorekeeper	Custodian	Lead Custodian	
	Life Guard	Head Life Guard	
	Swim Instructor	Building Monitor	Building Monitor II
Parks	505		
Parks Maintenance	Parks Maintenance II	Parks Maintenance III	Parks Maintenance IV
	Parks Security	Mechanic	
Senior Center	450		
			Asst. Manager

LABORER 1	LABORER 2	LABORER 3	LABORER 4
Minimum Wage - \$11.00	\$11.05 - \$13.00	\$13.05 - \$15.00	\$15.05 - \$17.00
Legends Food & Beverage	920		
Grill Room staff	Grill Room Staff II	Asst. Manager	Asst. Manager II
Cook	Line Cook		
Banquet Server	Sous Chef		
Banquet Setter	Bartender		
	Banquet Coordinator	Banquet Coordinator II	
Legends Golf & Maintenance	920		
Starter	Starter II	Starter III	
Ranger	Ranger II	Ranger III	
Golf Cart Personnel	Golf Cart Personnel II	Golf Cart Personnel III	
Pro Shop	Pro shop II	Pro shop III	
Grounds Maintenance	Grounds Maintenance II	Grounds Maintenance III	
	Asst. Manager	Asst. Manager II	Asst. Manager III
		Mechanic	Mechanic II

EXHIBIT "A"

DATE: DECEMBER 18, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 140 – 2023

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE authorizing the Auditor to pay various 2023 bills that have been received and that will be received by the Auditor's Office between January 1, 2024 and March 31, 2024, out of the 2024 appropriations within the various departments 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:

The City Auditor is hereby authorized and directed to pay various 2023 bills that have been received and that will be received by the Auditor's office between January 1, 2024 and March 31, 2024, out of the 2024 appropriations within the various departments of the City of Massillon, Ohio.

Section 3:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the citizens of the City of Massillon, Ohio; the emergency being so that invoices can be paid in a timely manner. Provided it receives the affirmative vote of two-thirds of the elected and/or appointed 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, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 141 – 2023

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE authorizing the Director of Law of the City of Massillon, Ohio, to enter into a one (1) year Agreement with the Village of Navarre, Ohio, for the purpose of providing prosecutorial services, 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 Law of the City of Massillon, Ohio, is hereby authorized and directed to enter into a one (1) year agreement with the Village of Navarre, Ohio, for the purpose of providing prosecutorial services. The Village of Navarre, Ohio, shall pay the sum of Fourteen Thousand Dollars and Zero Cents (\$14,000.00) under the terms of the Agreement. The Agreement will be from January 1, 2024 through December 31, 2024. These funds will go into the General Fund. Said Agreement is attached as Exhibit "A".

Section 2:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the citizens of the City of Massillon, Ohio; the emergency being to allow the Law Director of Massillon the authority to formalize the agreement. Provided this Ordinance receives the affirmative vote of two-thirds of the elected and/or appointed 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 allow by law.

DATE: DECEMBER 18, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 142 – 2023

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE reducing the appropriations in the 3105 State Patrol Transfer Fund, for the year ending December 31, 2023, and declaring an emergency.

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

Section 1:

The appropriations are hereby reduced in the 3105 State Patrol Transfer Fund, for the year ending December 31, 2023, as follows:

\$ - 14,085.61 from an account entitled "State Patrol Transfer Law Library"	-	3105.930.5.2390
- 14,085.66 from an account entitled "State Patrol Refund to General"	-	3105.930.5.2720
\$ - 28,171.27		

Section 2:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the citizens of the City of Massillon, Ohio; the emergency being for the efficient operation of various departments of the City and to allow timely processing in reducing the certificates of the above-mentioned funds for year end. Provided this Ordinance receives the affirmative vote of two-thirds of the elected and/or appointed 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.

CALL OF THE CALENDAR

DATE: NOVEMBER 6, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 119 – 2023

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE to adopt appropriations for the operating and capital expenditures of the City of Massillon, Ohio, for the fiscal year 2024, 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, adopts and approves permanent appropriations, effective January 1, 2024, for the operating and capital expenditures of the City of Massillon, Ohio, for the fiscal year ending December 31, 2024, pursuant to Ohio Revised Code, Section 5705.38, which appropriations and legal level of control are set forth on the attached Exhibit "A".

Section 2:

That the Auditor of the City of Massillon, Ohio, is hereby authorized and directed to draw warrants on the Treasurer of the City of Massillon, Ohio, for payments from any of the foregoing appropriations upon proper certification and vouchers approved by the Board of Officers (or Officer) authorized by law to approve the same or any ordinance or resolution of Council to make expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed in accordance with law or ordinance.

Section 3:

The Auditor of the City of Massillon, Ohio, is hereby authorized to execute the inter-fund transfers outlined in the attached Exhibit "A" and to draw the warrants upon receipt of vouchers duly approved by the proper departmental authority.

Section 4:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.