

# **CODIFIED ORDINANCES OF BUCYRUS**

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**CODIFIED ORDINANCES OF BUCYRUS**  
**PART ONE - ADMINISTRATIVE CODE**

**TITLE ONE - General Provisions**

Chap. 101. Codified Ordinances.

Chap. 103. Wards.

Chap. 105. Official Standards.

**CHAPTER 101**  
**Codified Ordinances**

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<b>101.02</b>	<b>General definitions.</b>	<b>101.07</b>	<b>Determination of legislative intent.</b>
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**CROSS REFERENCES**

See sectional histories for similar State law

Statute of limitations on prosecutions - see Ohio R.C.

718.06; GEN. OFF. 501.06

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

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

1905.30, 2947.14

Citation issuance for minor misdemeanors - see Ohio R.C.

2935.26 et seq.

Ordinances and resolutions - see ADM. Ch. 123

Rules of construction for offenses and penalties - see

GEN. OFF. 501.04

**101.01 DESIGNATION; CITATION; HEADINGS.**

(a) All ordinances of a permanent and general nature of the Municipality as revised, codified, rearranged, renumbered and consolidated into component codes, titles, chapters and sections shall be known and designated as the Codified Ordinances of Bucyrus, Ohio, 1998, for which designation "Codified Ordinances" may be substituted. Code, title, chapter and section headings do not constitute any part of the law as contained in the Codified Ordinances. (ORC 1.01)

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

**101.02 GENERAL DEFINITIONS.**

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

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

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

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

(a) Common and Technical Usage. Words and phrases shall be read in context and construed according to the rules of grammar and common usage. Words and phrases that have acquired a technical or particular meaning, whether by legislative definition or otherwise, shall be construed accordingly.  
(ORC 1.42)

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

- (1) The singular includes the plural, and the plural includes the singular.
- (2) Words of one gender include the other genders.
- (3) Words in the present tense include the future.  
(ORC 1.43)

(c) Calendar; Computation of Time.

- (1) Definitions.
  - A. "Week" means seven consecutive days.
  - B. "Year" means twelve consecutive months.  
(ORC 1.44)
- (2) If a number of months is to be computed by counting the months from a particular day, the period ends on the same numerical day in the concluding month as the day of the month from which the computation is begun, unless there are not that many days in the concluding month, in which case the period ends on the last day of that month.  
(ORC 1.45)

- (3) The time within which an act is required by law to be done shall be computed by excluding the first and including the last day, except that when the last day falls on Sunday or a legal holiday, then the act may be done on the next succeeding day which is not a Sunday or a legal holiday.

When a public office, in which an act required by law is to be performed, is closed to the public for the entire day which constitutes the last day for doing such act or before its usual closing time on such day, then such act may be performed on the next succeeding day which is not a Sunday or a legal holiday. If any legal holiday falls on Sunday, the next succeeding day is a legal holiday.

(ORC 1.14)

- (4) When legislation is to take effect or become operative from and after a day named, no part of that day shall be included.

(ORC 1.15)

- (5) In all cases where the law shall require any act to be done in a reasonable time or reasonable notice to be given, such reasonable time or notice shall mean such time only as may be necessary for the prompt performance of such duty or compliance with such notice.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **101.08 SEVERABILITY.**

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

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

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

**CHAPTER 103**  
**Wards**

<b>103.01</b>	<b>Division into wards.</b>	<b>103.04</b>	<b>Ward Three.</b>
<b>103.02</b>	<b>Ward One</b>	<b>103.05</b>	<b>Ward Four.</b>
<b>103.03</b>	<b>Ward Two.</b>		

CROSS REFERENCES

Division into Wards - see Ohio R.C. 731.06  
Voting precincts - see Ohio R.C. 3501.18

**103.01 DIVISION INTO WARDS.**

The territory of the City is hereby divided into four wards, known as Wards One, Two, Three and Four. (Ord. 38-84. Passed 11-6-84.)

**103.02 WARD ONE.**

Ward One is from the intersection of North Sandusky Avenue and the northernmost corporate limit, East and then South along the corporate boundary to the Conrail tracks, then West along the tracks to the centerline of Highland Avenue, then South to the centerline of Warren Street, then West to the centerline of Kearsley Street, then South to the centerline of Woodlawn Avenue, then West to the Norfolk and Southern railroad tracks, then North to the centerline of Charles Street, then West to the centerline of East Street, then North to the Conrail railroad tracks, then West to the centerline of Lane Street, then North the Sandusky River, then West to the centerline of North Sandusky Avenue, then North to the northernmost corporate limit.  
(Ord. 26-2008. Passed 6-17-08.)

**103.03 WARD TWO**

Ward Two is from the center to the intersection of Hopley Avenue, Walnut Street and Woodlawn Avenue, East to the centerline of East Street, North to the centerline of Charles Street, East to the Norfolk and Southern railroad tracks, South the centerline of Woodlawn Avenue, East to Kearsley Street, North to Warren Street, East to Highland Avenue, North to the Conrail tracks, East to the corporate limits, South along the corporate limits to the centerline of Harper Road, West following the corporate limits to the centerline of Isaac Beal Road, North to Beal Avenue, West to the Norfolk and Southern railroad tracks, Northeasterly along the centerline of the Norfolk and Southern railroad tracks to the centerline of Charlotte Street, West to the centerline of Rogers Street, North to the centerline of Southern Avenue, West to the centerline of Walnut Street, North to the centerline of Liberty Street, East to the centerline of Rogers Street, North to the centerline of Hopley Avenue, Northwest to the centerline of the intersection of Hopley Avenue, Walnut Street and Woodlawn Avenue. (Ord. 26-2008. Passed 6-17-08.)

**103.04 WARD THREE.**

Ward Three is from the center of the intersection of Liberty Street and South Walnut Street, South to the center of East Southern Avenue, East to the center of Rogers Street, South to the center of Charlotte Street, and East to the Norfolk and southern railroad tracks, Southwesterly along the centerline of the Norfolk and Southern Railroad tracks to the center of East Beal Avenue, then East to the centerline of Isaac Beal Road, South to the corporate limits, West along the corporate limits to the centerline of Krauter Road, North along the Western corporate limits to the intersection with the Sandusky River, then East along the river to the centerline of Wise Street, then East to the centerline of Kaler Avenue, then Northeasterly to the centerline of Liberty Street, then East to the centerline of the intersection of Liberty Street and South Walnut Street.

(Ord. 26-2008. Passed 6-17-08.)

**103.05 WARD FOUR.**

Ward Four is from the centerline of the intersection of Quaker Road and North Sandusky Avenue, South along North Sandusky Avenue to the Sandusky River, then Easterly along the river to the centerline of Lane Street, then South to the Conrail railroad tracks, then East along the centerline of the Conrail railroad tracks to the centerline of East Street, then South to the centerline of Woodlawn Avenue, then West to the centerline of South Walnut Street, then Southeasterly to the centerline of Rogers Street, then South on Rogers Street to the centerline of Liberty Street, then West to the centerline of Kaler Avenue, then Southwesterly to the centerline of Wise Street, then West to the Sandusky River, then West along the river to the intersection with the corporate limits, then Easterly along the corporation lines to the intersection of Aumiller Park Drive, then North following the corporate limits to Quaker Road, then East to the centerline of North Sandusky Avenue. (Ord. 26-2008. Passed 6-17-08.)

**CHAPTER 105**  
**Official Standards**

**105.01 City flag.**

**CROSS REFERENCES**

State standard of time - see Ohio R.C. 1.04

State legal holidays - see Ohio R.C. 1.14, 5.20 et seq.

**105.01 CITY FLAG.**

The predominantly green and gold flag design, the details of which are set forth in Resolution 1-77, dated January 4, 1977, is hereby accepted as the official flag of the City of Bucyrus and as such shall be appropriately displayed at all official civic functions in time to come.

(Res. 1-77. Passed 1-4-77.)



**TITLE THREE - Legislative**

Chap. 111. Council; Rules of Council.

Chap. 113. Ordinances and Resolutions.

**CHAPTER 111**

**Council; Rules of Council**

<b>111.01</b>	<b>Time of regular meetings.</b>	<b>111.11</b>	<b>Ordinances and resolutions.</b>
<b>111.02</b>	<b>Special meetings.</b>	<b>111.12</b>	<b>Committees and commissions; appointments, terms.</b>
<b>111.03</b>	<b>Motion to adjourn.</b>	<b>111.13</b>	<b>Standing committees.</b>
<b>111.04</b>	<b>Interrupting.</b>	<b>111.14</b>	<b>Committee reports on ordinances and resolutions.</b>
<b>111.05</b>	<b>Recognition before speaking.</b>	<b>111.15</b>	<b>Voting required; exception.</b>
<b>111.06</b>	<b>Floor privilege for certain officers.</b>	<b>111.16</b>	<b>Motion to reconsider.</b>
<b>111.07</b>	<b>Yeas and nays.</b>	<b>111.17</b>	<b>Robert's Rules to govern.</b>
<b>111.08</b>	<b>Quorum.</b>	<b>111.18</b>	<b>Order of business.</b>
<b>111.09</b>	<b>Absence of president, etc.</b>	<b>111.19</b>	<b>Suspension of local Council rules.</b>
<b>111.10</b>	<b>Permission required for leaving session.</b>	<b>111.20</b>	<b>Notice of meetings.</b>

**CROSS REFERENCES**

Composition - see Ohio R.C. 731.01, 731.06

Qualifications - see Ohio R.C. 731.02, 731.44

Legislative powers - see Ohio R.C. 731.05

Powers as to salaries and bonds - see Ohio R.C. 731.07 et seq., 731.49 et seq.

Meetings - see Ohio R.C. 731.44, 731.46, 121.22

Misconduct - see Ohio R.C. 733.72 et seq.

**111.01 TIME OF REGULAR MEETINGS.**

All regular meetings of Council shall be held on the first and third Tuesdays of each month at 7:30 p.m. (Ord. 46-77. Passed 9-20-77.)

**111.02 SPECIAL MEETINGS.**

The Mayor or any three members of Council may call a special meeting upon at least twelve hours' notice to each member, served personally, left at his usual place of residence, or personal contact by telephone. Such notice shall state the object of the meeting and shall be served or made by the Clerk of Council, except that the notice herein provided for may be waived in writing. (Ord. 2499. Passed 6-2-59.)

**111.03 MOTION TO ADJOURN.**

A motion to adjourn shall always be in order, except on an immediate repetition, or when a member has the floor, or when Council is voting; such motion to adjourn shall not be debatable. (Ord. 2499. Passed 6-2-59.)

**111.04 INTERRUPTING.**

No member of Council shall be privileged to disturb or interrupt another member in possession of the floor except by a call to order. (Ord. 2499. Passed 6-2-59.)

**111.05 RECOGNITION BEFORE SPEAKING.**

For all purposes save that of seconding motions, no member of Council shall be entitled to any of the privileges of the floor until he addresses the president of Council by his proper title or gains his attention otherwise in a respectful manner and is recognized by the president. (Ord. 4-68. Passed 1-16-68.)

**111.06 FLOOR PRIVILEGE FOR CERTAIN OFFICERS.**

The Mayor, the Director of Public Service-Safety and the Law Director shall be entitled to any of the privileges of the floor at all times for the purpose of speaking upon any question pertaining to their respective departments. (Ord. 2499. Passed 6-2-59.)

**111.07 YEAS AND NAYS.**

The yeas and nays shall be taken on any question when demanded by the chair or any member of Council. (Ord. 2499. Passed 6-2-59. )

**111.08 QUORUM.**

Four members of Council constitute a quorum. (Ord. 2499. Passed 6-2-59. )

**111.09 ABSENCE OF PRESIDENT, ETC.**

In the absence of both president and president pro tem of Council, Council shall appoint one of its members to act as president pro tem of the meeting. (Ord. 2499. Passed 6-2-59. )

**111.10 PERMISSION REQUIRED FOR LEAVING SESSION.**

No member of Council shall be permitted to leave Council while in session, without permission. (Ord. 2499. Passed 6-2-59.)

**111.11 ORDINANCES AND RESOLUTIONS.**

Every proposed ordinance and resolution shall be read first for information on the day when introduced, which shall constitute the first reading of such ordinance or resolution. The same shall be taken up at a subsequent meeting of Council, when it shall be read a second time and may be amended. When amended, it must be referred again to the committee, who will report it back to Council in its amended form, and it shall again have a first reading. Unless otherwise ordered by Council, it shall then lie on the table until subsequent meetings for its second and third readings before its final passage or adoption. No amendment shall be received for discussion at the third reading of any ordinance or resolution, but it shall be in order at any time before final passage or adoption to move to refer an ordinance or resolution to a committee for amendment. Any ordinance or resolution so referred shall, when reported back to such committee, be put on its first reading as hereinbefore set forth. However, under suspension of the proper rule, an ordinance or resolution may be put on its final passage or adoption at one meeting of Council. The practice of the suspension of the rules to expedite the passage or adoption of ordinances and resolutions shall not be abused, and other than emergency ordinances and resolutions shall not be disposed of at one meeting of Council unless a real advantage in so doing is shown to exist.

(Ord. 2499. Passed 6-2-59. )

**111.12 COMMITTEES AND COMMISSIONS; APPOINTMENTS, TERMS.**

Standing committee and commission assignments shall be made by the president of Council and shall be approved by a majority of Councilmen elected. Such appointments shall be for a term of two years and shall be made at the beginning of each term of Council. Committee and commission vacancies shall be filled in the same manner as original appointments, and the appointees shall serve the remainder of the Council term. (Ord. 2499. Passed 6-2-59.)

**111.13 STANDING COMMITTEES.**

The standing committees of Council, with their respective functions, shall be as follows:

**Economic Development Committee**

## Duties

- Airport (Service to Community)
- Chamber of Commerce (Labor, Organizations, Associations)
- City Planning Commission
- City Real Estate Management
- Crawford County Economic Development
- Downtown Revitalization
- Enterprise Zone
- Enterprise Zone Agreements
- Fair Housing
- Industries (Promote, Help, Attract)
- Promotion of Jobs, Local Business
- Prospective Real Estate Acquisitions and Purchase
  - Options (Public/Private)
- Railroads (Service to Community)
- Regional Planning Commission
- Service on Various Boards Dealing with Economic Development
- Tax Abatements
- Tax Incentive Review Council-Related Activities
- Tourism and Visitor's Bureau

**Finance Committee**

## Duties

- Appropriations
- Bed Tax
- Budget
- Enterprise Zone Agreements
- Financing
- Grants
- Manpower/Compensation
- Salary Schedule
- Tax Abatements

**Health and Safety Committee**

## Duties

- Emergency Management Agency
- Fire Department
- Health Insurance
- Liquor Permits
- Parking
- Peddler Permits
- Police Department
- Street Lighting
- Traffic Control

**Platting Committee**

## Duties

Annexations  
 Building Permits  
 Dedications, Street and Alley  
 Grades  
 Railroads (Maintenance and Repair)  
 Sewers and Drains (CM&R)  
 Sidewalks (CM&R)  
 Signs  
 Streets (CM&R)  
 Subdivisions  
 Vacations, Street and Alley  
 Zoning

**Public Lands and Buildings Committee**

## Duties

Agricultural Land  
 Bike and Hiking Paths  
 Buildings  
 City Real Estate Management  
 Land Leases/Sale  
 Office Space  
 Parks and Playgrounds  
 Prospective Real Estate Acquisitions and Purchase  
     Options (Public/Private)  
 Reservoirs

**Service Committee**

## Duties

Airport (Maintenance and Repair)  
 Cable TV  
 Fleet Insurance  
 Garbage Service  
 Gas, Electric and Telephone  
 Local Access Cable  
 Recycling  
 Sewerage Service  
 Stormwater Utility Service  
 Water Service. (Ord. 50-2005. Passed 12-20-05.)

**111.14 COMMITTEE REPORTS ON ORDINANCES AND RESOLUTIONS.**

Every ordinance and resolution shall be referred to the proper committee. Each such ordinance and resolution shall be reported on by the committee before action is taken on it by Council. If necessary, recess may be taken for that purpose, and it is the privilege of any member of Council to have an ordinance or resolution read for his information at any time before its passage or adoption. Every ordinance or resolution to be acted upon by Council, unless excused by Council, shall be presented to the Clerk of Council not less than twenty-four hours before the Council meeting at which such ordinance or resolution is to be acted upon.  
 (Ord. 2499. Passed 6-2-59.)

**111.15 VOTING REQUIRED; EXCEPTION.**

Upon every call of the yeas and nays, every member present shall vote, unless unanimously excused. (Ord. 2499. Passed 6-2-59.)

**111.16 MOTION TO RECONSIDER.**

A motion to reconsider a vote on any question shall not be in order except in the meeting at which such vote shall have been taken, or at the meeting held next thereafter. (Ord. 2499. Passed 6-2-59.)

**111.17 ROBERT'S RULES TO GOVERN.**

All questions concerning the government of Council and the transaction of business thereby, which are not provided for by this chapter or by the laws of the State, shall be decided in accordance with parliamentary rules as laid down in Robert's Rules of Order. (Ord. 2499. Passed 6-2-59.)

**111.18 ORDER OF BUSINESS.**

At all meetings of Council, business shall be transacted as fast as possible in the following suggested order.

Call Council to order

Roll call of members

Approval of minutes, individual transcripts having been delivered to Council

Granting permission of visitors to speak

Reading communications and petitions

Report of standing committees

Report of officers

Report of special committees

Granting permission of visitors to provide input regarding the reports read by Chairpersons of standing and special committees and of Officers

Considering ordinances and resolutions

Allocation of time, following the approval by Council of a first reading of an

Recess

Committee reports concerning pending ordinances and resolutions

Further consideration of pending ordinances and resolutions

Unfinished business

New and miscellaneous business

Excusing absent members

Adjournment. (Ord. 12-2007. Passed 3-20-07.)

**111.19 SUSPENSION OF LOCAL COUNCIL RULES.**

Any and all of the rules and regulations set forth in this chapter, and any local rules for the government of Council which may be hereafter adopted, may be suspended at any meeting of Council by concurrent vote of two-thirds of all the members elected thereto. The vote on such suspension shall be taken by yeas and nays and entered in the minutes. (Ord. 34-86. Passed 10-7-86.)

**111.20 NOTICE OF MEETINGS.**

(a) A notification of the time, date and place of the holding of all regular meetings of Council shall be posted on the bulletin board in the lobby of the City Hall, same being deemed sufficient compliance with the requirements of Ohio R.C. 121.22.

(b) A notification of the time, date, place and purpose of the holding of all special meetings of Council shall be posted on the bulletin board in the lobby of the City Hall at least twenty-four hours prior to such special meeting. In addition, twenty-four hours advance notice of such special meeting shall be given to the news media which have requested notification. The foregoing notice requirements for special meetings shall not apply in the event of an emergency requiring immediate official action in which case the notice shall be posted and the notification to news media shall be given by the City official, or the Council member or members calling the meeting, as the case may be, immediately upon the calling thereof. Any news media requesting notification hereunder shall provide a telephone number at which notification may be made to it, and an address as well to which any mail notification may be made. The type of notification to be given in each instance shall be at the discretion of the Clerk of Council.

(c) Any person, upon payment of a fee of ten dollars (\$10.00) per calendar year, may request advance notification of any meeting at which the specific business for which notification has been requested is to be discussed. Each request and the payment of the aforesaid fee shall apply to only one specific type of business. If a person wishes to be notified of more than one type of business, he shall make separate requests and pay separate fees therefor. Any person requesting advance notification shall provide an address to which notification may be sent, and shall provide the Clerk of Council with an adequate supply, at least ten, of self-addressed stamped envelopes.

(d) Any mail notice required by this section shall be deemed complete when such notice is deposited in the regular United States mail, properly addressed, with adequate postage affixed, at least two days prior to the day of the regular meeting, if the intervening day is a day on which mail delivery is made.

(e) Any person desiring information concerning the time, date and place of any meeting, or the purpose of any special meeting, may obtain the same by calling the office of the Director of Public Service-Safety. (Ord. 82-75. Passed 12-16-75.)

**CHAPTER 113  
Ordinances and Resolutions**

**113.01 Posting of legislation.**

**113.02 Formal step-by-step legislative procedure.**

**CROSS REFERENCES**

Newspaper publication - see Ohio R.C. 7.12, 701.04, 731.21 et seq.  
Subject and amendment - see Ohio R.C. 731.19  
Publication in book form - see Ohio R.C. 731.23  
Adoption of technical codes - see Ohio R.C. 731.231  
Emergency measures - see Ohio R.C. 731.30  
Referral to committee - see ADM. 111.14

**113.01 POSTING OF LEGISLATION.**

(a) The Clerk of Council is hereby directed on behalf of Council to post the full text of all ordinances and resolutions which may be enacted by Council after May 22, 1986, in a prominent place within the County Courthouse, within the City Post Office and within City Hall, as an acceptable substitute for the previously required full-text publication in a newspaper of general circulation within the City.

(b) The Clerk of Council is also directed on behalf of Council to remove the full text of ordinances and resolutions from such locations upon the expiration of at least thirty days after the date of posting.  
(Ord. 21-86. Passed 6-17-86; Ord. 73-00. Passed 9-19-00.)

**113.02 FORMAL STEP-BY-STEP LEGISLATIVE PROCEDURE.**

(a) Committee chairs will pick up blank "REQUEST FOR LEGISLATION" forms from Council Clerk or Mayor's secretary. The blank forms may be kept on hand by the committee chairs.  
(Ord. 61-90. Passed 11-20-90.)

(b) Committee Chair will:

- (1) Fill in "SPONSOR" blank with the name of the person and/or the council committee who requested the legislation. If this proposed legislation must also be approved by another committee of Council before it can be submitted to the Law Director for preparation, that approval and the approval date must be included on the REQUEST FOR LEGISLATION form on the SPECIAL INSTRUCTIONS line by the originating committee chair before the completed form can be submitted to the Law Director for preparation. The originating committee chair will hold the form until completed. (Ord. 104-91. Passed 12-26-91.)
- (2) Fill in the "DATE" request is initiated.
- (3) Fill in the "REQUEST LEGISLATION TO" by stating what the purpose of the legislation is and why it is being requested.
- (4) Fill in the "FOR MEETING OF" by inserting the date of the Council meeting the legislation is to be put on the Council agenda.
- (5) Fill in "SUBMITTED BY" by inserting the name of the committee and its chairperson that is requesting the preparation of the legislation.
- (6) Fill in "SPECIAL INSTRUCTIONS" by including here any specific, pertinent information necessary to properly indicate the thinking and reasoning of the committee. See the (\*) at the bottom of the form.
- (7) Fill in "RELATED PRIOR LEGISLATION" by including the Codified Ordinance chapter, paragraph, ordinance number referred to in the legislation being requested.
- (8) Mark whether or not the legislation being requested is an emergency. If "YES" is marked, state on the form the reason why.
- (9) Mark either "YES" or "NO" if additional information such as sample ordinances, copies of contracts, specifications, blue-prints, etc. are being provided to aid in the preparation of the legislation. Be sure they are attached!
- (10) Be sure the Council Clerk receives the completed form with all papers attached no later than 8:30 a.m. on Tuesday, the week before the week of the regularly scheduled council meetings, or sooner if possible. (See note at bottom of the form.)

EXCEPTIONS: The Finance Committee Chair may, because of the regularity of committee's meetings be authorized to submit its minutes or other prepared instructions on a separate sheet attached to the "REQUEST FOR LEGISLATION" form. It may also be authorized to get the material ready for a date later than Tuesday, the week before the week of the regularly scheduled council meeting provided these arrangements are satisfactory to the Law Director, and so that the Council Clerk will have the material from the Law Director twenty-four hours prior to the regularly scheduled council meeting.

(c) Council Clerk will:

- (1) Check to assure all the questions asked on the form have been answered and any indicated material is attached.
- (2) If the form has not been completely filled out it may be returned to the person or committee submitting the form or, at the discretion of the Clerk, the Clerk may attempt to contact the person listed on the "SUBMITTED BY" line to get the necessary information.
- (3) Make copies of the "REQUEST FOR LEGISLATION" form and distribute according to the distribution list on the request form.
- (4) Forward the properly filled out request to the Law Director by 12:30 p.m. on Tuesday the week before the week of the regularly scheduled council meetings.

- (d) Law Director will:
- (1) Prepare the necessary legislation based on the information provided within the required time frame. If that is not possible, communicate this information to the committee chair or the person indicated on the "SUBMITTED BY" line.
  - (2) Place at the top of the first page of the legislation the originator/sponsor and the committee requesting the legislation.
  - (3) Return the prepared legislation with the "REQUEST FOR LEGISLATION" form attached to it to the Council Clerk within the required time frame or as agreed upon by the committee chair or person submitting the request.
- (e) Council Clerk will:
- (1) Date and indicate the time the legislation was received on the returned "REQUEST FOR LEGISLATION" form.
  - (2) If everything is in order and received within the proper time frame, confer with Council President concerning placement on the agenda.
  - (3) Put the resolution or ordinance number on the prepared legislation.
  - (4) Put the resolution or ordinance number on the "REQUEST FOR LEGISLATION" form.
  - (5) Make copies of the prepared legislation for each council person etc.
  - (6) Make copies of the returned "REQUEST FOR LEGISLATION" form for each council person etc. and attach it to the proposed legislation for each person receiving the material.

NOTE: In the event of unforeseen circumstances arising that would interfere with the proper execution of these guidelines, the most expeditious method of getting legislation prepared for Council action at the earliest time possible will be used and a note of explanation should be attached to the request when the request and prepared legislation is given to council for its consideration, i.e. absence of Council Clerk on the day of deadline for preparation and delivery to the Law Director; request for legislation received by utility companies, government entities etc. which require immediate action.

(f) Following is the format to be followed so far as the "Request for Legislation" referred to above is concerned:

REQUEST FOR LEGISLATION  
(Ordinance/Resolution No.\_\_\_\_\*)

SPONSOR\_\_\_\_\_DATE

REQUEST LEGISLATION TO

FOR MEETING OF

SUBMITTED BY

SPECIAL INSTRUCTIONS\*\*

RELATED PRIOR LEGISLATION

EMERGENCY? YES\_\_\_NO\_\_\_ NOTE: If emergency, please state reason

ADDITIONAL INFORMATION ATTACHED? YES\_\_\_ NO

O LAW DIRECTOR  
CC MAYOR  
CC SERVICE SAFETY DIRECTOR  
CC COUNCIL PRESIDENT  
CC CITY AUDITOR  
CC SPONSOR  
CC ONE COPY RETAINED BY COUNCIL CLERK

\* To be completed by Council Clerk

\*\* Must include detailed information such as sizes, quantity, necessary contract copy pertaining to legislation, ordinance or resolution, dimensions, dollar amounts, descriptions, dates, times, sample legislation if available, etc. that may be necessary to accurately and fully describe what is desired to be accomplished by the document.

NOTE: This REQUEST FOR LEGISLATION form must be returned to the Clerk of Council by 8:30 a.m. on Tuesday, the week before the week of the regular Council meeting. Regularly scheduled Council meetings are held on the 1st and 3rd Tuesdays of each month. (Ord. 61-90. Passed 11-20-90; Ord. 100-91. Passed 12-17-91.)

**TITLE FIVE- Administrative**

- Chap. 121. Mayor.
- Chap. 123. Director of Law.
- Chap. 125. Auditor; Finances.
- Chap. 127. Treasurer.
- Chap. 129. Department of Public Service-Safety.
- Chap. 131. City Engineer.
- Chap. 133. Police Department.
- Chap. 135. Fire Department.
- Chap. 137. Employment Provisions.
- Chap. 139. Civil Service Commission.
- Chap. 143. Small Claims Commission.
- Chap. 145. Board of Health. (Repealed)
- Chap. 148. City Parks Rules and Regulations.
- Chap. 149. Airport Commission.

**CHAPTER 121  
Mayor**

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

**CROSS REFERENCES**

- Veto power - see Ohio R.C. 731.27
- Election and term - see Ohio R.C. 733.02
- General powers - see Ohio R.C. 733.03
- Acting Mayor - see Ohio R.C. 733.07
- Reports to Council - see Ohio R.C. 733.32, 733.41



**CHAPTER 123**  
**Director of Law**

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

**CROSS REFERENCES**

Election and term - see Ohio R.C. 733.49

Qualifications - see Ohio R.C. 733.50

Powers and duties - see Ohio R.C. 733.51 et seq.

Annual report to Council - see Ohio R.C. 733.62



**CHAPTER 125**  
**Auditor**

**125.01 Investment of City moneys.**

**125.02 Petty cash and change funds.**

CROSS REFERENCES

Uniform Bond Law - see Ohio R.C. Ch. 133

Election and term - see Ohio R.C. 733.10

Books and accounts - see Ohio R.C. 733.11 et seq.

Appropriation and expenditure - see Ohio R.C. 5705.41

**125.01 INVESTMENT OF CITY MONEYS.**

Whenever there are moneys in the City Treasury which will not be required to be used for a period of six months or more, such moneys may, in lieu of being deposited in a bank, be invested in accordance with the provisions of Ohio R.C. 731.56 through 731.59. Investments so purchased shall be sold in accordance with Ohio R.C. 731.57.  
(Ord. 2413. Passed 1-15-57.)

**125.02 PETTY CASH AND CHANGE FUNDS.**

(a) The City Auditor is authorized and directed to establish petty cash funds as well as one change fund, with maximum levels as indicated in the following City departments or units:

Council Clerk	\$50.00
Fire Department	50.00
Income Tax Department	100.00
Police Department	100.00
Service Department - Administration	100.00
Water Office	100.00
	(change) 600.00
Sewage Disposal Department	100.00
Water Works Filtration	100.00

(Ord. 12-2002. Passed 3-19-02.)

(b) The City Auditor is authorized and directed to replenish aforesaid petty cash funds and one change fund to aforesaid maximum levels as required upon the submission of properly documented vouchers by the appropriate department head in each case.  
(Ord. 28-93. Passed 5-4-93.)



**CHAPTER 127**  
**Treasurer**

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

**CROSS REFERENCES**

Loss of funds; release of liability - see Ohio R.C.  
131.18 et seq.

Election and term - see Ohio R.C. 733.42

Accounts - see Ohio R.C. 733.43, 733.45 et seq.

Powers and duties - see Ohio R.C. 733.44

Annual report to Council - see Ohio R.C. 733.45



**CHAPTER 129**  
**Department of Public Service-Safety**

<b>129.01</b> Establishment of combined office.	<b>129.03</b> Age limits for Police and Fire.
<b>129.011</b> Residency.	<b>(Repealed)</b>
<b>129.02</b> Burial or cremation of indigent dead persons.	<b>129.04</b> Alarm systems.

**CROSS REFERENCES**

Merger of service and safety departments - see Ohio R.C. 733.03  
Contracts - see Ohio R.C. 733.22 et seq., 737.02 et seq.  
General duties and records - see Ohio R.C. 737.02 et seq.  
Burial of indigent persons - see Ohio R.C. 5113.15

**129.01 ESTABLISHMENT OF COMBINED OFFICE.**

Under provisions of Ohio R.C. 733.03, there is established a Department of Public Service-Safety to be comprised of a Director of Public Service-Safety and such other employees as may be authorized by Council. (Ord. 2778. Passed 6-16-64.)

**129.011 RESIDENCY.**

The Director of Public Service shall establish his residency within a three-mile radius of the City limits within six months after his appointment. (Ord. 23-00. Passed 4-4-00.)

**129.02 BURIAL OR CREMATION OF INDIGENT DEAD PERSONS.**

(a) Conditions for Payment by City. The Service-Safety Director is authorized to pay for the burial or cremation of a deceased person within the City, a maximum payment of one thousand dollars (\$1,000) for burial; a maximum payment of seven hundred fifty dollars (\$750.00) for creation; a maximum payment of two hundred fifty dollars (\$250.00) for the opening and closing of grave, and a maximum payment of thirty-five dollars (\$35.00) for stone marker, upon the following conditions: (Ord. 41-2007. Passed 11-7-07.)

- (1) Such person was an indigent or was without sufficient assets to pay for the burial expenses;
- (2) There is no one legally obligated or able to pay for such burial;
- (3) When such body is not claimed by any person for private interment at his own expense;
- (4) Such deceased person at death was not an inmate of a penal, reformatory, benevolent or charitable institution in the State.

(b) Information Affidavit. The Service-Safety Director is authorized and directed to prepare and use an information affidavit to be signed by a next of kin of such deceased person. (Ord. 19-2002. Passed 5-21-02.)

**129.03 AGE LIMITS FOR POLICE AND FIRE.**

(EDITOR'S NOTE: Former Section 129.03 was repealed by Ordinance 31-2005, passed August 16, 2005.)

**129.04 ALARM SYSTEMS.**

(a) Purpose. It is the purpose of this section to establish a reasonable regulation of private alarm systems in the City. It is recognized that private alarm systems can significantly contribute to the protection of persons and property within the City provided the use of the alarm systems is properly coordinated with the City's Police and Fire Departments and the alarm systems installed and in use are maintained and operated in such a manner as to minimize the unwarranted use of police and fire fighting personnel and their respective resources in responding to false alarms.

(b) Definitions.

- (1) "Direct alarm system" means any device designed and installed for the
- (2) "False alarm" means a signal from an alarm system which results in an emergency response by police and/or fire personnel when in fact no emergency exists.
- (3) "Central alarm station" means a facility which receives signals from alarm systems and alerts police and/or fire personnel of the need to make an emergency response.
- (4) "Local alarm" means an alarm system that gives a signal which is visible or audible to persons in the vicinity of the premises.

(c) Alarm Permit Required. The owner or occupant of any premises within the City protected by an alarm system as defined in subsection (b)(1) or (4) hereof is required to obtain an alarm permit. No owner or occupant shall cause to be placed in operation an alarm system for which an alarm permit has not been issued, or in connection with which a permit has been cancelled.

(d) Application for Permit. Applications for alarm permits shall be provided by the Public Service-Safety Director of the City and shall require any applicant therefor to furnish information sufficient to identify the applicant, the location of the premises to be protected by the alarm system and such other information as the Chiefs of the Police and Fire Departments may deem necessary for safe and proper emergency response by their departments.

(e) Issuance of Alarm Permit. An alarm permit upon receipt of a five dollar (\$5.00) fee shall be issued by the Public Service-Safety Director for a period not to exceed twelve months expiring on December 31 of each year. Each owner or occupant required hereunder to have an alarm permit shall be required for each succeeding year to file no later than December 31 of the year of expiration a new alarm permit application, accompanied by a five dollar (\$5.00) fee, which application shall bear an endorsement of approval by the Chief of the Fire Department relative to fire alarms and by the Chief of the Police Department relative to all other alarms.

(f) Cancellation of Permit. The Public Service-Safety Director may cancel any permit issued this section if in his judgment or that of the Police and Fire Chiefs the continued operation of the alarm system is inconsistent with the stated purposes of this section, or if as a result of malfunction, improper maintenance or other cause, there has occurred an unreasonable number of false alarms. Prior to such cancellation, the subject permit holder shall be given by U.S. Certified Mail-Return Receipt Requested at the address shown on his/her alarm permit, notice of the intended cancellation, the date thereof and the right to be heard concerning same prior thereto.

(g) Response by Permittee or Agent Required. The owner or occupant, or his/ her agent, of premises protected by an alarm system described in subsection (b)(1) or (4) hereof must respond to the protected premises within thirty minutes of notification of an alarm. The person responding to the protected premises must be authorized to enter and inspect the premises and further assist police or fire personnel who have responded to an alarm signal. Each owner or occupant of protected premises must provide current information on persons to be contacted in the event of receipt by the Police or Fire Departments of an alarm signal.

(h) Local Alarms. An alarm system which has a local alarm must be designed and maintained to reset or shut off automatically the local portion of the alarm signal within fifteen minutes following activation.

(i) False Alarm Fee. The owner or occupant of premises protected by an alarm system shall pay a fee to the City for false alarms in accordance with the following fee schedule:

(1) False alarms. For each false alarm, in excess of three during any calendar year which results in the response of Fire Department personnel and equipment an amount equal to the actual cost of the response as determined by the Fire Chief shall be paid. The date of the false alarm will be used in computing the aforesaid calendar year.

(2) Other alarms. For any other false alarms in excess of five during any calendar year resulting in the response of Police Department personnel the following fees shall apply:

6 - 10 false alarms:                   \$25.00/false alarm

11 - or more false alarms:       50.00/false alarm

(3) Exemption. When the Chief of Police or the Fire Chief determines that the cause of a false alarm was beyond the control of a permittee, that false alarm shall be exempted from this provision.

(4) Failure to pay false alarm fee. Failure to pay within a period of thirty days a false alarm fee assessed hereunder shall result in a cancellation of an individual's or firm's permit hereunder.

(j) Telephone Dial Alarms. No alarm system shall be permitted which through the use of a mechanical device transmits a recorded message via telephone trunk lines to the Police or Fire Department except when the Chiefs of the Police and Fire Departments establish and designate certain telephone trunk lines for that purpose.

(k) Alarm Monitoring Service. The Chief of Police is authorized to provide for alarm monitoring equipment in the Police Department Communications Center and to promulgate rules to operate the station. Alarm systems connected to the Police Department monitoring equipment shall pay a fee for the service. The fee shall be established by resolution of Council.

(1) Limitations of Liability. The City shall have no duty or obligation to any permittee under this section or any other person to monitor, receive or transmit alarm signals or other information or to respond to such signals or information in any manner whatsoever. Further, the City assumes no responsibility for the installation, maintenance or operation of any alarm system within the City.

(m) Exceptions. The requirement imposed under subsections (c), (g), (h) and (i) of this section shall not apply to alarm systems which are operated by the City or which are used solely to warn the inhabitants of a structure of an occurrence and any signal does not carry to adjoining property or public ways. Smoke detectors installed in single family residential structures are specifically exempted from this section.

(n) Penalty. Whoever violates any provision of this section is guilty of a minor misdemeanor and subject to a minimum fine of twenty-five dollars (\$25.00). (Ord. 18-87. Passed 5-19-87.)

**CHAPTER 133**  
**Police Department**

EDITOR'S NOTE: Ordinance 2292, passed December 15, 1953, authorizes an agreement for mutual aid as part of Crawford County Disaster Services organization.

<b>133.01</b>	<b>Composition.</b>	<b>133.04</b>	<b>Special police.</b>
<b>133.02</b>	<b>Control by Service-Safety</b>	<b>133.05</b>	<b>Director of duty.</b>
<b>133.03</b>	<b>Powers of Chief of Police.</b>	<b>133.06</b>	<b>Police services outside the City.</b>
		<b>133.07</b>	<b>Auxiliary police.</b>

CROSS REFERENCES

Promotions - see Ohio R.C. 124.31, 124.44  
 Reductions; suspensions and removals - see Ohio  
 R.C. 124.34 et seq., 737.12  
 Civil service application - see Ohio R.C. 737.051,  
 737.10, 737.11  
 Police Chief - see Ohio R.C. 737.06  
 General duties - see Ohio R.C. 737.11

**133.01 COMPOSITION.**

The Police Department shall be composed of a Chief of Police and such other officers, patrolmen and employees as may be authorized by Council.  
 (Ord. 2778. Passed 6-16-64.)

**133.02 CONTROL BY SERVICE-SAFETY DIRECTOR.**

The Service-Safety Director shall have exclusive management and control of all employees of the Police Department and may establish rules and regulations to further efficient operation of the Department. (Ord. 2778. Passed 6-16-64.)

**133.03 POWERS OF CHIEF OF POLICE.**

The Chief of Police shall have exclusive control of the stationing and transfer of all employees of the Department under the rules and regulations prescribed by the Service-Safety Director. (Ord. 2778. Passed 6-16-64.)

**133.04 SPECIAL POLICE.**

The Chief of Police may assign part-time employees, to be known as special policemen, during holidays or other special occasions. (Ord. 2778. Passed 6-16-64.)

**133.05 HOURS OF DUTY.**

No regular member of the Police Department shall work more than forty-four hours in any one week. The schedule of work of the Police Department shall be so arranged that regular members shall not be required to work more than eight consecutive hours in a twenty-four hour period and no more than forty-four hours within six consecutive twenty-four hour periods.

The requirement of this section shall not apply during a period of emergency, and in case of sickness or death or other necessary occasions, the Chief of Police may permit the exchange of working hours between officers and patrolmen.  
(Ord. 2469. Passed 7-1-58.)

**133.06 POLICE SERVICES OUTSIDE THE CITY.**

(a) The Police Department is authorized and directed to go beyond the limits of the City to protect City property in the event the need arises.

(b) In case of an emergency, equipment and members of the City Police Department may be sent beyond the limits of the City.

(c) The Police Chief, the Service-Safety Director, or their designate, shall have the right to determine if an emergency exists which needs the assistance of the local Department to control it, and shall designate the members and equipment to be sent in the event that, in their opinion, an emergency does exist. (Ord. 74-2001. Passed 12-18-01.)

**133.07 AUXILIARY POLICE.**

(a) Establishment. There is hereby established within the Department of Public Service-Safety an auxiliary police force, which shall be a non-sworn civilian support unit.

(b) Length of Service. An auxiliary police officer shall serve so long as the Director of Service-Safety directs or until a resignation, submitted by such member, is accepted by the Director.

(c) Qualification. The members so appointed shall be residents of Crawford County, may not be under the age of eighteen years at the time of their appointment, be in good mental and physical health, and be able to pass an in-depth background investigation.

(d) Chief to Command. The Chief of Police shall be the commanding officer of the auxiliary police force and subject to the approval of the Public Service-Safety Director, shall have control of the assignment, training, stationing and the direction of work of such force. The auxiliary police shall perform only such duties as assigned by the Chief of Police and shall act only when in the prescribed uniform, or portion of such uniform. The Chief shall prescribe the time and place where such uniform, or portion thereof, shall be worn. The auxiliary members shall be unarmed and have no powers of arrest, functioning only as a nonsworn civilian support unit to the regular police force.

(e) Uniform. The Director is authorized to prescribe the type of uniform or part thereof which shall be worn.

(f) Rules and Regulations. The Chief of Police shall, with the approval of the Director, prescribe the rules and regulations for the conduct and control of the auxiliary police force. All services performed by the auxiliary policemen shall be on a voluntary basis and within the City. The auxiliary policemen shall serve without pay.

(g) Purpose; Liability. Subparagraphs (a) through (f) are declared by Council as an exercise by the City of its powers for the protection of the public peace, health, property, safety and general welfare. Neither the City nor an agent, a representative of the City, any individual, firm, partnership or corporation, the receiver, trustees or any other agent thereof, who in good faith executes any executive order, rule or regulation promulgated pursuant to the provisions of this section, shall be liable for injury or damage sustained to person or property from direct or proximate result of such action.

(h) Director's Rules and Regulations. The Director is authorized and directed to promulgate such executive orders, rules and regulations as, in his discretion, are either necessary or desirable in the administration of such auxiliary police force.

(i) Conflict with Other Rules. The provisions of this section, individually or in toto, shall not be construed as intended by Council to be in conflict with any Federal or State statute, or with any military or naval order, rule or regulation.

(j) Insurance. Members of the auxiliary police force, while in the performance of their assigned duties, shall be covered by the City's Workers' Compensation and liability insurance, as well as any other insurance the City deems necessary and prudent.

(k) Reserve Auxiliary. Within the Auxiliary force there is also a Reserve status. Reserve Auxiliary officers are those members who have successfully completed the necessary requirements of basic peace officer training as dictated by the Ohio Peace Officer Training Council, and have obtained their certificate of completion of same. These officers will be commissioned personnel, able to carry firearms in the performance of their duties, subject to the rules and regulations of the Police Department, and have those peace officer powers as permitted by the Chief of Police. All other sections of this chapter, not in conflict, will apply to reserve officers as well.

(Ord. 2769. Passed 3-18-64; Ord. 53-90. Passed 10-2-90; Ord. 103-92. Passed 12-1-92; Ord. 3-2006. Passed 1-17-06.)



**CHAPTER 135**  
**Fire Department**

<b>135.01</b>	<b>Composition.</b>	<b>135.05</b>	<b>Three platoon system.</b>
<b>135.02</b>	<b>Control by Service-Safety</b>	<b>135.06</b>	<b>Directrolls.</b>
<b>135.03</b>	<b>Powers of Fire Chief.</b>	<b>135.07</b>	<b>Fire services outside City.</b>
<b>135.04</b>	<b>Volunteer Firemen's Dependents Fund.</b>	<b>135.08</b>	<b>Emergency Squad.</b>

CROSS REFERENCES

Reductions, suspension and removals - see Ohio  
R.C. 124.34 et seq., 737.12  
Promotions - see Ohio R.C. 124.31, 124.45 et seq.  
Sick leave - see Ohio R.C. 124.38  
Fire Chief - see Ohio R.C. 737.09  
General duties - see Ohio R.C. 737.11

**135.01 COMPOSITION.**

The Fire Department shall be composed of a Fire Chief and such other officers, firemen and employees as may be authorized by Council.  
(Ord. 2778. Passed 6-16-64.)

**135.02 CONTROL BY SERVICE-SAFETY DIRECTOR.**

The Service-Safety Director shall have exclusive control and management of all employees of the Fire Department and may establish rules and regulations to further efficient operation of the Department. (Ord. 2778. Passed 6-16-64.)

**135.03 POWERS OF FIRE CHIEF.**

The Fire Chief shall have exclusive control of the stationing and transfer of all employees of the Fire Department under the rules and regulations prescribed by the Service-Safety Director.  
(Ord. 2778. Passed 6-16-64.)

**135.04 VOLUNTEER FIREMEN'S DEPENDENTS FUND.**

There is hereby established a Volunteer Firemen's Dependents Fund Board to consist of such members and have such duties as provided under the Ohio Revised Code.  
(Ord. 2445. Passed 11-19-57.)

**135.05 THREE PLATOON SYSTEM.**

The Fire Chief shall divide the regular members of the Department into three platoons and operate the Department on a three platoon basis by keeping one platoon on duty twenty-four consecutive hours, after which the platoon so serving shall be allowed to remain off duty for at least forty-eight consecutive hours, except in cases of emergency.

The requirements of this section shall not apply during the period of any emergency and nothing contained herein shall affect the provisions of any existing ordinance or custom granting vacations, rates of pay or leaves of absence. (Approved by voters 11-8-55.)

**135.06 FIRE DRILLS.**

The Fire Department is ordered to hold one two-hour fire drill per calendar month in which all regular members of the Fire Department participate, which drill shall be held according to the rules and regulations as prescribed by the Service-Safety Department. (Ord. 2223. Passed 4-1-52.)

**135.07 FIRE SERVICES OUTSIDE CITY.**

(a) The Fire Department is authorized and directed to go beyond the limits of the City to protect City property in the event the need arises.

(b) In case of an emergency, equipment and members of the City Fire Department may be sent beyond the limits of the City.

(c) The Fire Chief or the Service-Safety Director shall have the right to determine if an emergency exists which needs the assistance of the local Department to control it, and shall designate the members and equipment to be sent in the event that, in their opinion, an emergency does exist. (Ord. 1841. Passed 12-2-41.)

**135.08 EMERGENCY SQUAD.**

As an adjunct of the Fire Department the Emergency Squad is equipped with a special emergency vehicle, which is supplied with a resuscitator and related first aid equipment and supplies, and staffed with qualified, trained Fire Department personnel to answer emergency calls and to minister to emergency physical needs of area citizens in distress on a twenty-four hour seven day a week basis, save and except when such special duties shall conflict with their fire-fighting duties which shall always remain their first priority as Fire Department members. (Ord. 25-79. Passed 5-15-79.)

**CHAPTER 137**  
**Airport Commission**

<b>137.01</b>	<b>Establishment and composition.</b>	<b>137.04</b>	<b>Powers and duties.</b>
<b>137.02</b>	<b>Term; vacancy; service noncompensatory.</b>	<b>137.05</b>	<b>Proceedings; journal.</b>
<b>137.03</b>	<b>Ineligibility of elected or appointed officials.</b>	<b>137.06</b>	<b>Liaison function.</b>

**CROSS REFERENCES**

Aeronautics - see Ohio R.C. Ch. 4561

Airports - see Ohio R.C. Ch. 4563

**137.01 ESTABLISHMENT AND COMPOSITION.**

There is hereby established an Airport Commission which shall consist of five members. Two shall be appointed by the Mayor, one member shall be appointed by Council, one member shall be appointed by the Bucyrus Area Chamber of Commerce and one member shall be appointed by the remaining four Commission members. (Ord. 24-75. Passed 4-2-75.)

**137.02 TERM; VACANCY; SERVICE NONCOMPENSATORY.**

All members of the Airport Commission shall serve for terms of two years, except that the terms of the members first appointed shall be adjusted so that they will expire in successive years rather than all simultaneously.

The members of the Airport Commission shall serve without compensation, and vacancies on the Commission occurring otherwise than by expiration of a term shall be filled in the same manner as the original appointments were made and shall be filled for the balance of the unexpired term in each case. (Ord. 24-75. Passed 4-2-75.)

**137.03 INELIGIBILITY OF ELECTED OR APPOINTED OFFICIALS.**

No elected or appointed public official shall serve as a member of the Airport Commission. (Ord. 24-75. Passed 4-2-75.)

**137.04 POWERS AND DUTIES.**

The Airport Commission shall have the power to study, investigate, plan, advise, report and recommend to Council, the Mayor or the Service-Safety Director, any action, program, plan or piece of legislation which the Commission finds or determines to be necessary or advisable for the care, preservation, maintenance, expansion, improvement or operation of the local Bucyrus-Crawford County Airport.

The powers and duties of the Commission are subject to the terms and conditions set forth in the lease between the fixed base operator of the Bucyrus-Crawford County Airport and the City. (Ord. 24-75. Passed 4-2-75.)

**137.05 PROCEEDINGS; JOURNAL.**

The Airport Commission shall make its own rules and regulations, except that it shall meet no less than quarterly, and it shall keep a journal of its proceedings. All plans, findings, advice, reports and recommendations made by the Commission shall be in writing and shall designate by name those members of the Commission approving or concurring therein. Members who do not so approve or concur therein shall have the right, as a part of such report, to state their reason for refusing to approve or concur.

The Commission when requested by Council, the Mayor or the Service-Safety Director, shall consider, investigate, make findings, report and recommend upon any special matter or question coming within the scope of its work. (Ord. 24-75. Passed 4-2-75.)

**137.06 LIAISON FUNCTION.**

The authority of the Airport Commission shall be in consultation with the Airport Manager to:

- (a) Develop and continuously update an Airport Master Plan;
- (b) Assist in the preparation of the annual Airport budget;
- (c) Make recommendations in writing to Council, the Mayor and the Service-Safety Director relative to the full utilization, operation and maintenance of the Bucyrus-Crawford County Airport;
- (d) Serve as a central point of contact for the Airport Manager, fixed base operators, Council, the administration of the City and the flying public on all aviation-airport matters;
- (e) Act to resolve differences or problems which may arise from time to time between the Airport Manager, fixed base operators and the flying public.

All recommendations submitted to Council, the Mayor and the Service-Safety Director by the Airport Commission shall include the written endorsement of the Airport Manager. (Ord. 24-75. Passed 4-2-75.)

**CHAPTER 139**  
**Civil Service Commission**

EDITOR'S NOTE: There are no sections in Chapter 139. This chapter has been established to provide a place for cross references and any future legislation.

**CROSS REFERENCES**

Civil Service - see Ohio Const., Art. XV, Sec. 10  
Civil Service Law - see Ohio R.C. Ch. 124  
Civil Service Commission - see Ohio R.C. 124.40  
Application to police and fire personnel - see Ohio  
R.C. 737.051, 737.10, 737.11



**CHAPTER 143  
Small Claims Commission**

**143.01 Establishment and composition.                      143.02 Powers and duties.**

**CROSS REFERENCES**

Proof of claims against municipality - see Ohio R.C. 733.13  
Small Claims Court - see Ohio R.C. 1925.01 et seq.

**143.01 ESTABLISHMENT AND COMPOSITION.**

There is established a commission of three persons to be known as the Small Claims Commission. Such Commission shall be composed of the Mayor, the Service-Safety Director and the Director of Law. (Ord. 2756. Passed 12-17-63.)

**143.02 POWERS AND DUTIES.**

The duties of the Small Claims Commission shall be to investigate, consider and determine the merits of all small claims for damages filed with the City and to decide whether or not a payment of such small claims shall be made. The Commission shall base their decisions upon the merits of the claim, the circumstances and the law as pertaining to the situation involved. If the Commission so decides, it is authorized to settle claims for amounts not to exceed five hundred dollars (\$500.00). (Ord. 26-84. Passed 9-18-84.)



**CHAPTER 145**  
**Board of Health**

EDITOR'S NOTE: Former Chapter 145 was repealed by Ordinance 9-2002, passed March 5, 2002.



**CHAPTER 148**  
**City Parks Rules and Regulations**

**148.01 City Parks.**

CROSS REFERENCES

Land appropriation for parks - see Ohio R.C. 715.21, 719.01  
Power to regulate vehicle speed - see Ohio R.C. 4511.07

**148.01 CITY PARKS.**

(a) Aumiller Park, Harmon Field, Lions Field and any other City park area which comes under the control and jurisdiction of the City of Bucyrus will be operated at the discretion of the Public Service-Safety Director, however:

- (1) All parks shall officially open annually no later than May 1;
- (2) The City park restrooms will open annually no later than May 1 and close no earlier than November 1, weather permitting;
- (3) The Aumiller Park Swimming Pool will open no later than Memorial Day and close no earlier than Labor Day;
- (4) The northwest main entrance to Aumiller Park will remain open all year;
- (5) The east entrance through the fjord in the Sandusky River will be closed and locked with no traffic through the river to be permitted from October 1 through May 1; and
- (6) Aumiller Park facilities will be available for rent for the use of company picnics on three dates only annually.  
(Ord. 61-00. Passed 8-8-00.)

(b) Annually the open hours of the various City parks shall extend from sunrise to 10:30 p.m. with all activities therein terminating at the later hour, after which all persons present therein shall promptly leave and vacate the park; likewise no person shall enter upon or remain upon any City park premises after aforesaid park closing hour.

(c) Any ball game in progress on any of the lighted ball diamonds before 10:30 p.m. shall be allowed to be concluded, and the lighted tennis courts may continue to be used at the same time until the conclusion of a ball game, after which, following the expiration of fifteen minutes, the lights throughout all of aforesaid areas shall be turned off; there shall be no departure whatsoever from the foregoing hours' rules without the prior written approval of the Service-Safety Director.

(d) For the safety and protection of persons, both children and adults, using the parks, a speed limit of fifteen miles per hour is established for all drives and roadways throughout aforesaid City parks, at the entrances of which prominent signs reciting same shall be installed for everyone to read entering a park.

(e) No beer, intoxicating liquor or other drug of abuse shall be permitted to be carried or transported upon or consumed upon any City park premises, nor shall any person found to be in an intoxicated condition or under the influence of any other drug of abuse, be permitted at any time to enter upon any City park premises or once discovered in such a state to remain thereupon.

(f) No person or persons shall drive any automobile, truck, van, motorcycle, motor scooter or any other mechanical vehicle over and upon the grass areas, basketball courts, ball playing fields or tennis courts within any City parks except for ball diamond routine maintenance, vehicle parking purposes alongside the roadways or within specifically established and designated public parking areas.

(g) No person or persons shall create a commotion or disturbance or otherwise conduct himself/herself/themselves in an unlawful or disorderly manner within any City park, or damage or destroy any of the grass, trees, shrubbery, playground or recreation equipment or other property within any City Park. (Ord. 92-97. Passed 12-2-97.)

(h) Leashed pets are allowed in the City Parks, except within the playground and/or mulched areas. (Ord. 26-2004. Passed 7-20-04.)

(i) Said rules to be ratified by Council who shall continue to have on its own authority, the right to establish or amend any rules of the City parks.

(j) Whoever violates any provision of this section is guilty of a minor misdemeanor and each day such violation is committed shall constitute a separate offense and shall be punishable accordingly. (Ord. 92-97. Passed 12-2-97.)

**CHAPTER 149**  
**Employment Provisions**

EDITOR'S NOTE: Salary, vacation, holiday and other compensation ordinances are not codified herein since they are subject to frequent change. Copies of such ordinances are available at the City Clerk's office.

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| <b>149.01 Overtime work in emergencies for monthly salaried employees.</b> | <b>149.03 Absence for temporary military active duty; wages.</b> |
| <b>149.02 Bonds.</b>   | <b>149.04 Residency requirements.</b>                            |

CROSS REFERENCES

- Welfare - see Ohio Const., Art. II, Sec. 34
- Workmen's compensation - see Ohio Const., Art. II, Sec. 35; Ohio R.C. Ch. 4123
- Wages and hours on public works - see Ohio Const. Art. II, Sec. 37; Ohio R.C. Ch. 4115
- Civil Service - see Ohio Const., Art. XV, Sec. 10
- Deductions for dues and savings - see Ohio R.C. 9.41, 9.43
- Deductions for municipal income tax - see Ohio R.C. 9.42
- Civil Service Law - see Ohio R.C. Ch. 124
- Sick leave - see Ohio R.C. 124.38
- Civil Service Commission - see Ohio R.C. 124.40
- Public Employees Retirement System - see Ohio R.C. Ch. 145
- Expenses for attendance at conference or convention - see Ohio R.C. 733.79
- Application to police and fire personnel - see Ohio R.C. 737.051, 737.10, 737.11
- Strikes by public employees - see Ohio R.C. Ch. 4117

**149.01 OVERTIME WORK IN EMERGENCIES FOR MONTHLY SALARIED**

During periods of emergencies, all monthly salaried City employees, except the Mayor, Director of Public Service-Safety, Fire and Police Chiefs and Utilities Director may be required to work overtime and in excess of their regular work schedule. For such overtime work they shall be compensated at an hourly rate based upon the monthly salary of such employee, The Mayor and Service-Safety Director are authorized and directed to determine when an emergency exists in each such department, thereby requiring overtime work by any of such employees. (Ord. 50-66. Passed 12-6-66.)

**EM**

**149.02 BONDS.**

(a) All employees and elected and appointed officers of the City, with the exception of the City Auditor, City Treasurer and members of Council, shall be covered under the provisions of the Public Employees' Blanket Bond in lieu of the execution of individual bonds conditioned upon the faithful performance of their offices and duties. (Ord. 2211. Passed 1-2-52.)

(b) The Public Employees' Blanket Bond shall be executed in favor of the City by a surety company authorized to issue surety and fidelity bonds in the State, and shall be in the amount of twenty-five hundred dollars (\$2,500) for the Mayor, thirty-five hundred dollars (\$3,500) for the Service-Safety Director, and twenty-five hundred dollars (\$2,500) for each position or office held by an employee or officer of the City, other than those officials excepted by the provisions of subsection (a) hereof, and shall be approved by the Mayor and Law Director.

(Ord. 2212. Passed 1-15-52.)

(c) The Public Employees' Blanket Bond provided for herein shall be conditioned upon the faithful performance of the duties and offices of the individually covered officers and employees and upon the accounting for and paying over to the proper officer of the City all moneys and other property coming into the possession of the individually covered officer and employee and belonging to the City. (Ord. 2211. Passed 1-2-52.)

(d) Individual bonds conditioned upon the faithful performance of the duties and offices of the officers excepted by the coverage of the Public Employees' Blanket Bond by the provisions of subsection (a) hereof shall be executed by such officers with approved sureties in the amount of ten thousand dollars (\$10,000) for the City Auditor and ten thousand dollars (\$10,000) for the City Treasurer.

**149.03 ABSENCE FOR TEMPORARY MILITARY ACTIVE DUTY; WAGES.**

(a) All City employees who are members of the Ohio National Guard or any other reserve components of the Armed Forces of the United States shall be entitled to leave of absence from their respective duties for such time as they are in such military service on field training or active duty for training for periods not to exceed thirty-one days in any calendar year.

(b) If a City employee's military pay during such period of leave of absence is less than his City pay would be for such period of time, then he shall be paid by the City the difference in money between the City pay and his military pay for such period. In determining such employee's military pay for the purposes of this section, allowances for travel, food or housing shall not be considered.

(c) The provisions of this section shall be effective retroactively to May 1, 1978. (Ord. 24-78. Passed 5-2-78.)

**TITLE SEVEN - Judicial**  
Chap. 151. Municipal Court

**CHAPTER 151**  
**Municipal Court**

EDITOR'S NOTE: The Crawford County Municipal Court having territorial jurisdiction within Crawford County has been established under Ohio R.C. 1901.01 et seq. Ohio R.C. 1901.25 provides that the Municipal Court may provide by rule how jurors shall be chosen. Jurors' fees in any criminal case involving the violation of a City ordinance shall be paid out of the City Treasury. The Municipal Court, pursuant to Ohio R.C. 1901.26(A), may establish a schedule of fees and costs to be taxed in any action or proceeding, whether civil or criminal. Ohio R.C. 1901.31(F) provides that fines received for violation of Bucyrus ordinances shall be paid into the City Treasury. Rule 13 of the Ohio Traffic Rules as promulgated by the Ohio Supreme Court provides that a court shall establish a traffic violations bureau and specifies certain restrictions as to the designated offenses and schedule of fines to be accepted as waiver payment in lieu of court appearance.

**CROSS REFERENCES**

Release of Court Clerk's liability for loss of funds - see Ohio R.C.  
131.18 et seq.  
Municipal court - see Ohio R.C. Ch. 1901  
Bond for Court Clerk required - see Ohio R. C. 1901.31(D)  
Notification to Director of liquor law convictions - see Ohio R.C.  
4301.991  
Record of traffic violations - see Ohio R.C. 4513.37



**TITLE NINE - Taxation**

- Chap. 171. Motor Vehicle License Tax
- Chap. 181. Hotel/Motel Accommodations Tax.
- Chap. 185. Income Tax Ordinance.
- Chap. 187. Income Tax Rules and Regulations.

**CHAPTER 171  
Motor Vehicle License Tax****171.01 Tax levied.****171.01 TAX LEVIED.**

For the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this section; and for planning, constructing, improving, maintaining and repairing public roads, highways and streets; maintaining and repairing bridges and viaducts; paying the City's portion of the cost and expense of cooperating with the Department of Transportation in the planning, improvement and construction of State highways; paying this City's portion of the compensation, damages, costs and expenses of planning, constructing, reconstructing, improving, maintaining and repairing roads and streets; paying any costs apportioned to this City under Ohio R.C. 4907.47; paying debt service charges on notes and bonds of this City issued for such purposes; purchasing, erecting and maintaining street and traffic signs and markers; purchasing, erecting and maintaining traffic lights and signals; and to supplement revenue already available for such purposes, there is hereby levied an annual municipal motor vehicle license tax, in addition to the tax levied by Ohio R.C. 4503.02, 4503.07 and 4503.18, upon the operation of motor vehicles on the public streets, roads and highways within the City, beginning January 1, 1987, to be at the rate of five dollars (\$5.00) per motor vehicle on all motor vehicles in the district, the registration of which as defined in Ohio R.C. 4503.10, is in the City. Such tax levied shall be in addition to the taxes at the rate specified in Ohio R.C. 4503.04 and 4503.16, subject to reduction in the manner provided in Ohio R.C. 4503.11 and the exemptions provided in Ohio R.C. 4503.16, 4503.17, 4503.17.1 and 4503.43. (Ord. 43-85. Passed 11-19-85.)



**CHAPTER 181**  
**Hotel/Motel Accommodations Tax**

<b>181.01</b>	<b>Title.</b>	<b>181.11</b>	<b>Appeal.</b>
<b>181.02</b>	<b>Definitions.</b>	<b>181.12</b>	<b>Board of Review.</b>
<b>181.03</b>	<b>Tax imposed.</b>	<b>181.13</b>	<b>Records.</b>
<b>181.04</b>	<b>Lessee's liability for payment.</b>	<b>181.14</b>	<b>Refunds.</b>
<b>181.05</b>	<b>Collection.</b>	<b>181.15</b>	<b>Actions to collect.</b>
<b>181.06</b>	<b>Exemptions.</b>	<b>181.16</b>	<b>Moneys received, where credited.</b>
<b>181.07</b>	<b>Registration.</b>	<b>181.17</b>	<b>Severability of provisions.</b>
<b>181.08</b>	<b>Reporting and remitting.</b>	<b>181.99</b>	<b>Penalty.</b>
<b>181.09</b>	<b>Penalties and interest.</b>		
<b>181.10</b>	<b>Failure to collect and report tax; determination of tax by City Treasurer.</b>		

**CROSS REFERENCES**

Power to levy - see Ohio R.C. 5739.02(C)

**181.01 TITLE.**

This chapter shall henceforth be referred to as the City Hotel/Motel Accommodations Tax chapter. (Ord. 60-93. Passed 8-17-93.)

**181.02 DEFINITIONS.**

Whenever any of the following words, terms or definitions are used in this chapter, they shall have the following meaning:

- (a) "Hotel/motel" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered for a consideration to guests, in which five or more rooms are used for the accommodation of transient guests, whether the rooms are one or several structures. (ORC 5739.01(M)).
- (b) "Operator" means the person who is the proprietor of the hotel/motel, whether in the capacity of owner, lessee, mortgagee in possession, licensee or any other capacity. Where the operator performs his/her/its functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purpose of this chapter, and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or managing agent, shall, however, be considered to be compliance by both.

- (c) "Person" means any natural person, receiver, administrator, executor, conservator, assignee, trust, estate, firm, co-partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society or any other group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise. Whenever "person" is used in any clause prescribing and imposing a penalty, "person" as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.
- (d) "Rent" means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also any amount for which the occupant is liable for the occupancy without any deduction therefrom whatsoever, or, in short, the gross rental or leasing charge.
- (e) "Transient guest" means persons occupying a room, or rooms, for sleeping for less than thirty consecutive days.
- (f) "Treasurer" means the City Treasurer of the City of Bucyrus, Ohio.  
(Ord. 60-93. Passed 8-17-93.)

#### **181.03 TAX IMPOSED.**

Effective August 17, 1993, and for an indeterminate period thereafter, there is hereby imposed and shall immediately accrue and be collected as a tax, as herein provided, upon the rental or leasing of any hotel/motel accommodations in the City of Bucyrus, Ohio at the rate of three percent (3%) of the gross rental or leasing charge.  
(Ord. 60-93. Passed 8-17-93.)

#### **181.04 LESSEE'S LIABILITY FOR PAYMENT.**

The ultimate incidence of and liability for payment of said excise tax shall be borne by the lessee or tenant of any such hotel/motel accommodations. The tax herein levied shall be in addition to any and all other taxes. It shall be the duty of every owner, manager or operator of hotel/motel accommodations to secure said tax from the lessee or tenant of said hotel/motel accommodations and pay over to the Treasurer said tax under rules and regulations prescribed by the Treasurer and as otherwise provided by this chapter.  
(Ord. 60-93. Passed 8-17-93.)

#### **181.05 COLLECTION.**

(a) The tax herein levied shall be secured by the hotel/motel owner, manager or operator from the lessee or tenant when collecting the price, charge or rent to which it applies. Every statement or memorandum of the price, charge or rent payable upon which the hotel/motel accommodations tax has been levied shall be stated, charged and shown separately. The hotel/motel accommodations tax shall be paid to the Treasurer for and on behalf of the City.

(b) No operator of a hotel/motel shall advertise or state in any manner whether directly or indirectly, that the tax, or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner hereinafter provided. (Ord. 60-93. Passed 8-17-93.)

#### **181.06 EXEMPTIONS.**

- (a) No tax shall be imposed under this chapter:
  - (1) Upon rents not within the taxing power of the City under the Constitution or laws of the United States or of the State;
  - (2) Upon rents paid by the State, or any of its political subdivisions;
  - (3) Upon rents of five dollars (\$5.00) a day, or less.

(b) No exemption claimed under divisions (a)(1) or (2) of this section shall be granted except upon a claim therefor made at the time rent is collected, and, under penalty of perjury, upon a form prescribed by the Treasurer. All claims of exemption under division (a)(3) of this section shall be made in the manner prescribed by the Treasurer.  
(Ord. 60-93. Passed 8-17-93.)

#### **181.07 REGISTRATION.**

Within thirty days after the effective date of this chapter, or within thirty days after commencing business, whichever is later, each operator of any hotel/motel renting lodging to transient guests shall register the hotel/motel with the Treasurer, and obtain from her/him a "transient occupancy registration certificate", to be at all times posted in a conspicuous place on the premises. The certificate shall, among other things, state the following:

- (a) The name of the operator;
- (b) The address of the hotel/motel;
- (c) The date upon which the certificate was issued;
- (d) This Transient Occupancy Registration Certificate signifies that the person named on the face thereof has fulfilled the requirements of the City Hotel/Motel Accommodations Tax chapter by registering with the Treasurer for the purpose of collecting from transient guests the City hotel/motel accommodations tax and emitting said tax to the Treasurer. This certificate does not constitute a permit.  
(Ord. 60-93. Passed 8-17-93.)

#### **181.08 REPORTING AND REMITTING.**

Each operator, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Treasurer, make a return to the Treasurer, on forms provided by her/him, of the total rents charged and received and the amount of tax collected for transient occupancies. All claims for exemption from the tax filed by occupants with the operator during the reporting period shall be filed with the report. At the time the return is filed, the full amount of the tax collected shall be remitted to the Treasurer. The Treasurer may establish shorter reporting periods for any certificate holder if she/he deems it necessary in order to insure collection of the tax, and she/he may require further information in the return if the information is pertinent to the collection of the tax. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the City until payment thereof is made to the Treasurer. All returns and payments submitted by each operator shall be treated as confidential by the Treasurer, and shall not be released by her/him except upon order of a court of competent jurisdiction, or to an officer or agent of the United States, the State of Ohio, the County of Crawford or the City of Bucyrus, for official use only.  
(Ord. 60-93. Passed 8-17-93.)

#### **181.09 PENALTIES AND INTEREST.**

(a) Delinquency. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty equal to ten percent (10%) of the amount of the tax, in addition to the tax.

(b) Fraud. If the Treasurer determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty equal to twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in division (a) of this section.

(c) Interest. In addition to the previous penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one percent (1%) per month, or fraction thereof, on the amount of the tax exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(d) Penalties During Pendency of Hearing Appeal. No penalty provided for under the terms of this chapter shall be imposed during the pendency of any hearing provided for in Section 181.10, nor during the pendency of any appeal to the Board of Review provided for in Section 181.11.

(e) Abatement of Interest and Penalty. In cases where a return has been filed in good faith, and an assessment has been paid within the time prescribed by the Treasurer, the Treasurer may abate any charge of penalty or interest, or both.  
(Ord. 60-93. Passed 8-17-93.)

#### **181.10 FAILURE TO COLLECT AND REPORT TAX; DETERMINATION OF TAX BY CITY TREASURER.**

If any operator shall fail or refuse to collect the tax and to make, within the time provided in this chapter, any report and remittance of the tax, or any portion thereof required by this chapter, the Treasurer shall proceed in such manner as she/he may deem best to obtain facts and information upon which to base his/her estimate of the tax due. As soon as the Treasurer shall procure such facts and information upon which to base the assessment of any tax imposed by this chapter, and payable by any operator who has failed or refused to collect the same and to make a report and remittance, she/he shall proceed to determine and assess against the operator the tax, interest and penalties provided for by this chapter. In case such determination is made, the Treasurer shall give notice of the amount so assessed by serving it personally, or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his/her/its last known place of address. The operator may within ten days after the serving or mailing of the notice make application in writing to the Treasurer for a hearing on the amount assessed. If an application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the Treasurer, shall become final and conclusive, and immediately due and payable. If an application is made, the Treasurer shall give not less than five days' written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in the notice why the amount specified therein should not be fixed for the tax, interest and penalties. At the hearing, the operator may appear and offer evidence why the specified tax, interest and penalties should not be so fixed. After the hearing the Treasurer shall determine the proper tax to be remitted, and shall give written notice to the person in the manner prescribed herein of the determination and the amount of the tax, interest and penalties. The amount determined to be due shall be payable after fifteen days, unless an appeal is taken as provided in Section 181.11. (Ord. 60-93. Passed 8-17-93.)

#### **181.11 APPEAL.**

Any operator aggrieved by any decision of the Treasurer with respect to the amount of tax, interest and penalties, if any, may appeal to the Board of Review by filing a notice of appeal with the Treasurer within fifteen days of the serving or mailing of the determination of the tax due. The Board of Review shall fix a time and place for hearing the appeal, and shall give notice in writing to the operator at his last known place of address. The findings of the Board of Review shall be served upon the appellant in the manner prescribed above for service of a notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice. (Ord. 60-93. Passed 8-17-93.)

**181.12 BOARD OF REVIEW.**

(a) A Board of Review, consisting of a chairperson and two other individuals, each to be appointed by the Mayor of the City and approved by the City Council, is hereby created. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearings by the Board may be conducted privately and the provisions of Section 181.08 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.

(b) The Board shall hear and pass on appeals from any ruling or decision of the Treasurer, and at the request of the operator, person or Treasurer, is empowered to substitute alternate methods of allocation. The Board shall, in hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof.  
(Ord. 60-93. Passed 8-17-93.)

**181.13 RECORDS.**

It shall be the duty of every operator liable for the collection and payment to the City of any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of tax as he/she/it may have been liable for the collection of and payment to the City, which records the Treasurer shall have the right to inspect at all reasonable times. (Ord. 60-93. Passed 8-17-93.)

**181.14 REFUNDS.**

(a) Whenever the amount of any tax, interest or penalty has been overpaid, or paid more than once, or has been erroneously or illegally collected or received by the City under this chapter, it may be refunded as provided in divisions (b) and (c) of this section, provided a claim in writing therefor, stating, under penalty of perjury, the specific grounds upon which the claim is founded, is filed with the Treasurer within three years of the date of payment. The claim shall be on forms furnished by the Treasurer.

(b) An operator may claim a refund or take as a credit against taxes collected and remitted the amount overpaid, more than once, or erroneously or illegally collected or received, when it is established in a manner prescribed by the Treasurer that the person from whom the tax has been collected was not a transient guest; provided, however, that neither a refund nor a credit shall be allowed unless the amount of tax so collected has either been refunded to the transient guest or credited to rent subsequently payable by the transient to the operator.

(c) A transient guest may obtain a refund of taxes overpaid, or paid more than once, or erroneously or illegally collected or received by the City, by filing a claim in the manner provided in division (a) of this section, but only when the tax was paid by the transient guest directly to the Treasurer, or when the transient guest, having paid the tax to the operator, establishes to the satisfaction of the Treasurer that the transient guest has been unable to obtain a refund from the operator who collected the tax.

(d) No refund shall be paid under the provision of this section unless the claimant establishes his right thereto by written records showing entitlement thereto.  
(Ord. 60-93. Passed 8-17-93.)

**181.15 ACTIONS TO COLLECT.**

Any tax required to be paid by a transient guest under the provisions of this chapter shall be deemed a debt owed by the transient guest to the City. Any tax collected by an operator which has not been paid to the City shall be deemed a debt owed by the operator to the City. Any person owing money to the City under the provisions of this chapter shall be liable to an action brought in the name of the City for the recovery of the amount.  
(Ord. 60-93. Passed 8-17-93.)

**181.16 MONEYS RECEIVED, WHERE CREDITED.**

The moneys received under the provisions of this chapter shall be credited to the General Fund of the City. (Ord. 60-93. Passed 8-17-93.)

**181.17 SEVERABILITY OF PROVISIONS.**

If any provision, clause, sentence, paragraph, section or part of this chapter, or application thereof to any person, firm, corporation, public agency or circumstances, shall for any reason be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, said judgment shall not affect, impair or invalidate the remainder of this chapter and the application of such provision to other persons, firms, corporations, public agencies or circumstances, but shall be confined in its operation to the provision, clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered and to the person, firm, corporation, public agency, or circumstances involved. It is hereby declared to be the legislative intent of the City Council that this chapter would have been adopted had such unconstitutional or invalid provision, clause, sentence, paragraph, section or part thereof not been included.  
(Ord. 60-93. Passed 8-17-93.)

**181.99 PENALTY.**

(a) Whoever violates any of the provisions of this chapter shall be guilty of an unclassified misdemeanor and fined not more than five hundred dollars (\$500.00).  
(Ord. 93-97. Passed 12-2-97.)

(b) Any operator, or other person, who fails or refuses to register as required herein, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the Treasurer, or who renders a false or fraudulent return or claim, is punishable as aforesaid. Any person required to make, render, sign or verify any report or claim, who makes a false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this chapter to be made, is punishable as aforesaid.  
(Ord. 60-93. Passed 8-17-93.)

**CHAPTER 185**  
**Income Tax Ordinance**

<b>185.01</b> Definitions. <b>185.02</b> Imposition of tax. <b>185.03</b> Effective date. <b>185.04</b> Reciprocity provision; credit for tax paid to other municipalities. <b>185.05</b> Administration; duties of the City Treasurer, City Auditor and City Income Tax Administrator. <b>185.06</b> Investigative powers of the City Income Tax Administrator; penalty for divulging confidential information.	<b>185.07</b> Interest and penalties. <b>185.08</b> Violations; penalties. <b>185.09</b> Registration of all businesses operating in the City. <b>185.10</b> Allocation of funds. <b>185.11</b> Board of Review. <b>185.12</b> Applicability. <b>185.13</b> Savings clause. <b>185.14</b> Exemptions. <b>185.15</b> Refunds. <b>185.16</b> Effective period.
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CROSS REFERENCES  
Municipal income taxes - see Ohio R.C. Ch. 718

**185.01 DEFINITIONS.**

- (a) As used in this Ordinance the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning.
- (1) "Association" means a partnership, limited partnership, limited liability company, S corporation, or any other unincorporated enterprise owned by one or more persons.
  - (2) "Board of Review" means the Board created by and constituted as provided for in Section 185.11.
  - (3) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, fiduciary, trust, corporation, association or any other entity, including but not limited to the renting or leasing of property, real, personal or mixed.
  - (4) "City" means the City of Bucyrus.
  - (5) "City Income Tax Administrator" means the person appointed to administer the City's Income Tax Ordinance and Rules and Regulations and to direct the operation of the City Income Tax Department or the person executing the duties of the City Income Tax Administrator.

- (6) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, foreign country or dependency, but not including S corporations.
- (7) "Domicile" means a principal residence that a taxpayer intends to use for an indefinite period of time and to which whenever he is absent he intends to return. A taxpayer has only one domicile even though he may have more than one residence.
- (8) "Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer.
- (9) "Employer" means an individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who, or that employs one or more persons on a salary, wage, commission or other compensation basis.
- (10) "Fiscal year" means an accounting period of twelve (12) months or less ending on any day other than December 31.
- (11) "Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended.
- (12) "Limited liability company" means a limited liability company formed under Chapter 1705 of the Ohio Revised Code or under laws of another state.
- (13) "Net profit" for a taxpayer other than an individual means adjusted federal taxable income as defined in Section 187.11 of the Rules and Regulations and "net profit" for a taxpayer who is an individual means the individual's profits required to be reported on schedule C, schedule E or schedule F.
- (14) "Non-resident" means an individual domiciled outside the City of Bucyrus.
- (15) "Non-resident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the City of Bucyrus.
- (16) "Owner" means a partner of a partnership, a member of a limited liability company, a shareholder of an S corporation, or other person with an ownership interest in a pass-through entity.
- (17) "Other entity" means any person or unincorporated body not previously named or defined.
- (18) "Pass-through entity" means a partnership, limited liability company, S corporation, or any other class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code.
- (19) "Person" includes individuals, firms, companies, business trusts, estates, trusts, partnerships, limited liability companies, associations, corporations, governmental entities and any other entity.
- (20) "Place of business" means any bona fide office, factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.
- (21) "Qualified retirement plan" means a retirement plan satisfying the requirements under section 401 of the Internal Revenue Code as amended.

- (22) “Qualifying wages” means wages, as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:
- A. Deduct any amount included in wages if the amount constitutes compensation attributable to a plan or program described in section 125 of the Internal Revenue Code.
  - B. Add any amount not included in wages solely because the employee was employed by the employer prior to April 1, 1986.
  - C. Add any amount not included in wages because the amount constitutes ordinary income arising from the sale, exchange or other disposition of a stock option, the exercise of a stock option, or the sale, exchange or other disposition of stock purchased under a stock option.
  - D. Add any amount not included in wages if the amount is for employee contributions and employee deferrals to a plan or program described in section 401(k) or 457 of the Internal Revenue Code.
  - E. Add any amount that is supplemental unemployment compensation benefits described in section 3402(o)(2) of the Internal Revenue Code and not included in wages.
- (23) “Resident” means an individual domiciled in the City of Bucyrus.
- (24) “Resident unincorporated business entity” means an unincorporated business entity having an office or place of business within the City of Bucyrus.
- (25) “Rules and Regulations” means Resolution No. 240-2003 enacted by the Council of the City of Bucyrus on December 30, 2003 and any amendments or supplements thereto.
- (26) “Schedule C” means Internal Revenue Service schedule C filed by a taxpayer pursuant to the Internal Revenue Code.
- (27) “Schedule E” means Internal Revenue Service schedule E filed by a taxpayer pursuant to the Internal Revenue Code.
- (28) “Schedule F” means Internal Revenue Service schedule F filed by a taxpayer pursuant to the Internal Revenue Code.
- (29) “S corporation” means a corporation that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.
- (30) “Taxable income” means qualifying wages paid by an employer or employers, compensation for personal services, other income defined by statute as taxable, and/or adjusted federal taxable income from the operation of a business, profession, or other enterprise or activity adjusted in accordance with the provisions of the Rules and Regulations.
- (31) “Taxable year” means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.
- (32) “Taxpayer” means a person subject to a tax on income levied by a municipal corporation. “Taxpayer” does not include any person that is a disregarded entity or a qualifying subchapter S subsidiary for federal income tax purposes but “taxpayer” includes any other person who owns the disregarded entity or qualifying subchapter S subsidiary.

(b) The singular shall include the plural, the masculine shall include the feminine and the neuter. (Ord. 57-2003. Passed 12-30-03.)

**185.02 IMPOSITION OF TAX.**

To provide funds for the purpose of general municipal operations, maintenance of equipment, new equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements of the City of Bucyrus, there be and hereby is levied a tax upon the earnings for an additional period of six (6) years beyond July 1, 2007 at the rate of one and one-half percent (1-1/2%) upon the following:

(Ord. 25-2006. Approved by voters 11-7-06.)

- (a) On all qualifying wages, commissions, other compensation and other taxable income earned or received on and after January 1, 2004, by resident individuals of the City.
- (b) On all qualifying wages, commissions, other compensation and other taxable income earned or received on and after January 1, 2004, by non-resident individuals of the City, for work done or services performed or rendered in the City.
- (c) On the net profits attributable to the City earned on and after January 1, 2004, of all resident unincorporated businesses, pass-through entities, professions or other activities derived from work done or services rendered or performed and business or other activities conducted in the City.
- (d) On the portion of the distributive share of the net profits earned on or after January 1, 2004, of a resident owner of a resident unincorporated business entity or pass-through entity not attributable to the City and not levied against such unincorporated business entity or pass-through entity.
- (e) On the net profits attributable to the City earned on and after January 1, 2004, of all non-resident unincorporated businesses, pass-through entities, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the City whether or not such unincorporated business entity has an office or place of business in the City.
- (f) On the portion of the distributive share of the net profits earned on and after January 1, 2004, of a resident owner of a non-resident unincorporated business entity or pass-through entity not attributable to Bucyrus and not levied against such unincorporated business entity or pass-through entity.
- (g) On the net profits attributable to the City earned on and after January 1, 2004, of all corporations that are not pass-through entities derived from work done or services performed or rendered and business or other activities conducted in the City whether or not such corporations have an office or place of business in the City.
- (h) The portion of the net profits attributable to the City of Bucyrus of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the City of Bucyrus shall be determined as provided in Section 718.02 of the Revised Code of Ohio and in accordance with the Rules and Regulations adopted by the Council of the City of Bucyrus pursuant to this Ordinance.
- (i) On all income received as gambling winnings as reported on IRS Form W-2G, Form 5754 and or any other form required by the Internal Revenue Service that reports winnings from gambling, prizes and lottery winnings. Such income is taxable whether received as a lump sum distribution or in the form of annual payments.

(Ord. 57-2003. Passed 12-30-03.)

**185.03 EFFECTIVE DATE.**

Said tax shall be levied, collected and paid with respect to qualifying wages, commissions, other compensation and other taxable income earned or received on and after January 1, 2004, and with respect to the net profit of businesses, professions and other activities earned on and after January 1, 2004. Provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after January 1, 2004, to the close of the taxpayer's fiscal year; thereafter the taxpayer shall report on its fiscal basis. Prior to the 2004 tax year or January 1, 2004, taxable income shall be calculated based upon the former ordinance and resolution then in effect. (Ord. 57-2003. Passed 12-30-03.)

**185.04 RECIPROCITY PROVISION; CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.**

Every individual taxpayer who resides in the City of Bucyrus but who receives net profits, qualifying wages commissions, other compensation or other taxable income for work done, or services performed or rendered outside of said City, if it be made to appear that he has paid a municipal income tax on such net profits, qualifying wages, commissions, other compensation or other taxable income to another municipality, shall be allowed a credit against the tax imposed by this Ordinance of the amount so paid by him or on his behalf to such other municipality. The credit shall not exceed the tax assessed by this Ordinance on such net profits, qualifying wages, commissions, other compensation or other taxable income earned in such other municipality or municipalities where such tax is paid. No credit shall be given for taxes paid in error to another municipality. If a taxpayer receives a refund from another municipality for income taxes paid in error to that municipality, the amount of tax due the City of Bucyrus must be paid to the City Income Tax Administrator within thirty (30) days of receiving said refund. (Ord. 57-2003. Passed 12-30-03.)

**185.05 ADMINISTRATION; DUTIES OF THE CITY TREASURER, CITY AUDITOR AND CITY INCOME TAX ADMINISTRATOR.**

(a) It shall be the duty of the City Treasurer to receive the tax imposed by this Ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all monies so received. All cashiers handling tax monies shall be subject directly to the City Auditor and shall give daily accountings to the City Treasurer.

(b) A Department of Taxation is hereby created within the office of the City of Auditor of the City of Bucyrus. Such Department of Taxation shall have such deputies, clerks and other employees as may be from time to time determined by the Council of the City of Bucyrus, and shall receive such salary as may be determined by City Council. The City Auditor, save and except that in the case of the City Income Tax Administrator, shall be responsible for making of appointment of all Tax Department personnel. The City Auditor shall make a recommendation to City Council for the appointment by Council of the City Income Tax Department Administrator. The Department of Taxation shall be charged with the administration and operation of this Ordinance, under the direction of the City Income Tax Administrator. In the absence of the City Income Tax Administrator, the City Auditor shall assume the responsibilities of said City Income Tax Administrator as provided herein. The City Auditor shall also make a written report to Council annually of all monies collected hereunder during the preceding year.

(c) It shall be the duty of the City Income Tax Administrator to enforce payment of all taxes owed to the City of Bucyrus, to keep accurate records for a minimum of five (5) years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

(d) Said City Income Tax Administrator is hereby charged with the enforcement of the provisions of this Ordinance and to enforce the rules and regulations of Council of the City of Bucyrus, Ohio, relating to any matter or thing pertaining to the collection of City income tax taxes and the administration and enforcement of the provisions of this Ordinance, including provisions for the examination and correction of returns and payments.

(e) The City Income Tax Administrator shall prescribe the form and method of accounts and reports for said department, as well as the forms for taxpayer's returns and declarations, and shall be charged with the internal examination and audit all such accounts, and shall exhibit accurate records showing the amount received from each taxpayer, and the date of said receipt. The City Income Tax Administrator shall likewise purchase all equipment, supplies and material for the Department of Taxation subject to the approval of Council.

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

(g) The City Income Tax Administrator shall have the power to compromise, whether in full or in part, any interest or penalty, or both, imposed by this Ordinance. The City Income Tax Administrator may establish reasonable guidelines governing such abatement of penalties, interest and late filing fees. (Ord. 57-2003. Passed 12-30-03.)

**185.06 INVESTIGATIVE POWERS OF THE CITY INCOME TAX  
ADMINISTRATOR; PENALTY FOR DIVULGING CONFIDENTIAL  
INFORMATION.**

(a) The City Income Tax Administrator or duly authorized agent or employee, is hereby authorized to examine the books, papers, records and Federal income tax returns of any employer, or any taxpayer or person subject to the tax, or believed to be subject to the provisions of this Ordinance and the Rules and Regulations adopted by the Council of the City of Bucyrus, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax or withholdings due. Every such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish to the City Income Tax Administrator or duly authorized agent or employee, within thirty (30) days following a written request by the City Income Tax Administrator or duly appointed agent or employee, the means, facilities and opportunity for making such examination and investigations as are hereby authorized.

(b) The City Income Tax Administrator or duly appointed agent or employee, is hereby authorized to examine any person, employer or employee under oath, concerning any income which was or should have been reported for taxation, or withheld, and for this purpose may compel the production of books, Federal income tax returns, papers and records and the attendance of persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income.

(c) The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer or person subject to, or presumed to be subject to the tax, or by any officer, agent or employee of a persons subject to the tax or required to withhold tax, or the failure of any person to comply with the provisions of this Section, or with any order or subpoena of the City Income Tax Administrator authorized hereby, shall be deemed a violation of this Ordinance, punishable as provided in Section 185.08.

(d) Tax returns, investigations, hearings and all audit papers and information connected therewith are confidential and shall be carefully preserved so that they shall not be available for inspection by anyone other than the proper agents of the City of Bucyrus for official purposes.

(e) Any information gained as the result of the filing of any tax returns, investigations, hearings or verifications required or authorized by this Ordinance shall be confidential, except for official purposes and except in accordance with proper judicial order. Any person divulging such information shall upon conviction thereof be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than five hundred dollars (\$500.00) or imprisoned for not more than six (6) months, or both. Each disclosure shall constitute a separate offense. In addition to the above penalties, any employee of the City of Bucyrus who violates the provisions of this section relative to disclosure of confidential information shall be immediately dismissed from the service of the City. (Ord. 57-2003. Passed 12-30-03.)

#### **185.07 INTEREST AND PENALTIES.**

(a) All taxes imposed by this Ordinance, including taxes withheld or required to be withheld from wages by an employer, and remaining unpaid after they have become due, shall bear interest on the amount of the unpaid tax at the rate of twelve percent (12%) per annum calculated at one percent (1%) per month or any part thereof.

(b) A late filing fee of \$5.00 per month, or any part thereof, (not to exceed \$60.00) shall be assessed for each time period a taxpayer, an employer, a corporation, a firm, etc. remains delinquent so far as the required filing with the Bucyrus City Income Tax Department of a tax return or report, etc. mandated by this Ordinance or the Rules and Regulations adopted by the Council of the City of Bucyrus pursuant to this Ordinance, whether or not a tax is reported to be due and owing to the City of Bucyrus hereunder.

(c) Any taxpayer or employer who is determined to be delinquent in the payment of any income tax or withheld monies determined to be due and owing hereunder to the City of Bucyrus, shall be assessed a penalty of ten percent (10%) of that tax or withheld tax obligation.

(d) There shall be assessed against any taxpayer or employer whose payment of the income tax obligation hereunder or whose remittance of employees' monies withheld from employees' wages or salary is made to the City of Bucyrus by check, which is not honored by the bank involved and returned to the City, a returned check charge of \$15.00 for each such occasion. (Ord. 57-2003. Passed 12-30-03.)

**185.08 VIOLATIONS; PENALTIES.**

(a) The following shall be considered violations of this Ordinance:

- (1) Failing, neglecting or refusing to make any return or declaration required by this Ordinance or the Rules and Regulations adopted by the Council of the City of Bucyrus pursuant to this Ordinance; or
- (2) Making any incomplete, false or fraudulent return; or
- (3) Failing, neglecting or refusing to pay the tax, penalties or interest, imposed by this Ordinance; or
- (4) Failing, neglecting, or refusing to withhold the tax from employees or to remit such withholding to the City Income Tax Administrator; or
- (5) Refusing to permit the City Income Tax Administrator or any duly authorized agent or employee to examine books, records and papers and Federal income tax returns relating to the income or net profits of a taxpayer; or
- (6) Failing to appear before the City Income Tax Administrator and to produce books, records, Federal income tax returns and papers relating to the income or net profits of a taxpayer under order or subpoena of the City Auditor; or
- (7) Refusing to disclose to the City Income Tax Administrator any information with respect to the income or net profits of a taxpayer; or
- (8) Failing to comply with the provisions of this Ordinance or the Rules and Regulations adopted by the Council of the City of Bucyrus pursuant to this Ordinance, or any order or subpoena of the City Income Tax Administrator authorized hereby; or
- (9) Attempting to do anything to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Ordinance.

(b) Any person who violates any of the provisions of subsection (a) hereof shall be guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) for each offense.

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

(d) The term "person" as used in this section shall, in addition to the meaning prescribed in Section 185.01, include in the case of an association or corporation not having any partner, member or officer within the City, any employee or agent of such association or corporation who can be found within the corporate limits of the City.

(e) Prosecutions for an offense made punishable under this section shall be commenced within three (3) years after commission of the offense, provided that in the case of fraud, failure to file a return, or omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense. (Ord. 57-2003. Passed 12-30-03.)

**185.09 REGISTRATION OF ALL BUSINESSES OPERATING IN THE CITY.**

(a) Every business, whether sole proprietorships, partnerships, associations, corporations, or any other such entity, located within or without the City of Bucyrus, but doing business or any function of said business within the City of Bucyrus on or after January 1, 2004 shall register with the Bucyrus Income Tax Department within thirty (30) days of the beginning of that business operation, and comply with the Income Tax Ordinance and the Regulations in force at that time.

(b) Any business subletting or subcontracting work within the City of Bucyrus shall furnish the Bucyrus City Income Tax Department with copies of Federal Form 1099 or a complete list of the names and addresses of the businesses receiving said work. Failure to comply will result in a penalty of Five Hundred Dollars (\$500.00) plus other appropriate penalties and interest due. (Ord. 57-2003. Passed 12-30-03.)

**185.10 ALLOCATION OF FUNDS.**

(a) A total of one per cent (1%) of the funds collected under the provisions of this Ordinance shall be deposited in a Special Income Tax Fund and said funds shall be disbursed for the period from January 1, 2001 and for an indeterminate period of time thereafter, in the following order, to-wit:

- (1) Such part thereof as shall be necessary to defray cost of collecting the tax and the cost of administering and enforcing the provisions thereof.
- (2) The balance of net available income tax receipts shall be used, as Council shall determine, to defray the operating expenses of the City, and set aside for capital improvements of the City, including, but not limited to, development and construction of sewers; to provide for improvement and maintenance of streets; to provide for construction and maintenance of public buildings; for equipment necessary for the Police, Fire, Street and Service Departments; and to provide for parks and playgrounds.

(b) The total proceeds of one-half (½) of one per cent (1%) of the funds collected under the provisions of this Ordinance shall be deposited in the Special Street Construction, Maintenance and Repair Fund and shall be exclusively disbursed for the construction, general improvement and maintenance, repair and upkeep of public streets, thoroughfares, and alleys, curbs, gutters, catch basins and wheelchair ramps within the City of Bucyrus, as well as the purchase of such street equipment and machinery as may be deemed necessary to accomplish same.

(Ord. 25-2006. Passed 7-5-06.)

**185.11 BOARD OF REVIEW.**

(a) A Board of Review, consisting of three (3) electors of the City of Bucyrus, one to be appointed by the Mayor, one to be appointed by the City Treasurer, and the third to be selected by the two so appointed, is created by this Ordinance. A member shall be appointed to the Board of Review who holds other public office or appointment. The members of the Board of Review shall serve without pay.

(b) A majority of the members of the Board of Review shall constitute a quorum. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions.

(c) All hearings of the Board of Review shall be conducted privately and the provisions of Section 185.06 as reference to the confidential character of information required to be disclosed by this Ordinance shall apply to such matters as may be heard before the Board of Review on appeal.

(d) Whenever the City Income Tax Administrator issues a decision regarding an income tax obligation subject to appeal as provided in this section, the City Income Tax Administrator shall notify the taxpayer at the same time of the taxpayer's right to appeal the decision and the manner in which the taxpayer may appeal the decision.

(e) Any person who is dissatisfied by a decision of the City Income Tax Administrator and who has filed the required returns or other documents pertaining to the tax obligation at issue may appeal the decision to the Board of Review. The appeal shall be in writing, shall state why the decision should be deemed incorrect or unlawful, and shall be filed within thirty (30) days after the City Income Tax Administrator issues the said decision.

The imposition of penalties and/or interest as prescribed in this Ordinance is not a sole basis for an appeal.

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

(g) The Board may affirm, reverse, or modify the City Income Tax Administrator's decision or any part of that decision. The Board shall issue a decision on the appeal within ninety (90) days after the Board's final hearing on the appeal, and send notice of its decision by ordinary mail to the petitioner within fifteen (15) days after issuing the decision.

(h) The taxpayer or the City Income Tax Administrator may appeal the Board's decision to either the local common pleas court or the Ohio Board of Tax Appeals as provided in section 5717.011 of the Ohio Revised Code.

(i) The Board of Review, as created, shall serve during the life of this Ordinance. (Ord. 57-2003. Passed 12-30-03.)

#### **185.12 APPLICABILITY.**

This Ordinance shall not apply to any person, firm, corporation, or to any property as to whom or which it is beyond the power of the City Council of the City of Bucyrus to impose the tax herein provided for.

(Ord. 57-2003. Passed 12-30-03.)

#### **185.13 SAVINGS CLAUSE.**

If any sentence, clause, section or part of this Ordinance, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such sentence, clause, section or part of this Ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Ordinance. It is hereby declared to be the intention of the Council of the City of Bucyrus that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ord. 57-2003. Passed 12-30-03.)

**185.14 EXEMPTIONS.**

The provisions of this Ordinance shall not be construed as levying a tax upon the following:

- (a) The military pay or allowance of members of the armed forces of the United States and members of their reserve components, including the National Guard.
- (b) Proceeds from welfare benefits, unemployment insurance benefits, social security benefits, and qualified retirement plans as defined by the Internal Revenue Service.
- (c) Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges and similar organizations.
- (d) Proceeds of insurance, annuities, workers' compensation insurance, permanent disability benefits, compensation for damages for personal injury and like reimbursements, not including damages for loss of profits and wages.
- (e) Alimony or spousal support.
- (f) Gains from involuntary conversions, cancellations of indebtedness, interest on Federal obligations, and income of a decedent's estate during the period of administration (except such income from the operation of a business).
- (g) Earnings and income of all persons under eighteen (18) years of age, whether residents or non-residents.
- (h) Compensation for damage to property by way of insurance or otherwise.
- (i) The rental value of a home furnished to a minister of the gospel as part of his compensation, or the rental allowance paid to a minister of the gospel as part of his compensation, to the extent used by him to rent or provide a home pursuant to section 107 of the Internal Revenue Code.
- (j) Compensation paid under Section 3501.28 or 3501.36 of the Ohio Revised Code to a person serving as a precinct election official, to the extent that such compensation does not exceed one thousand dollars annually. Such compensation in excess of one thousand dollars may be subject to taxation. The payer of such compensation is not required to withhold City tax from that compensation.
- (k) Compensation of an individual if all of the following apply:
  - (1) The individual does not reside in the City.
  - (2) The compensation paid is for personal services performed by the individual in the City on twelve or fewer days, or any part of a day, in the calendar year.
  - (3) In the case of an individual who is an employee, the principal place of business of the individual's employer is located outside the City, and the individual pays tax on said compensation to the municipality, if any, in which the employer's principal place of business is located and no portion of that tax is refunded to the individual.
  - (4) The individual is not a professional entertainer or professional athlete, the promoter of a professional entertainment or sport event, or an employee of such a promoter.
- (l) Interest and dividends from intangible property.
- (m) Income of any charitable, educational, fraternal or other type of nonprofit association or organization enumerated in Ohio Revised Code 718.01 to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

- (n) Any association or organization falling in the category listed in the preceding paragraph receiving income from non-exempt real estate, tangible or intangible personal property, or business activities of a type ordinarily conducted for profit by taxpayers operating for profit shall not be excluded hereunder.
- (o) In the event any association or organization receives taxable income as provided in the preceding paragraph from real or personal property ownership or income producing business located both within and without the corporate limits of the City, it shall calculate its income apportioned to the City under the method or methods provided in Article II-6 of the Rules and Regulations.
- (p) If exempt for federal income tax purposes, fellowship and scholarship grants are excluded from City income tax.
- (q) The income of a public utility, when that public utility is subject to the tax levied under section 5727.24 or 5727.30 of the Ohio Revised Code, except a municipal corporation may tax the following, subject to Chapter 5745. of the Ohio Revised Code:
  - (1) The income of an electric company or combined company;
  - (2) The income of a telephone company.As used in subsection (q) hereof, “combined company”, “electric company”, and “telephone company” have the same meanings as in section 5727.01 of the Ohio Revised Code.
- (r) An S corporation shareholder’s distributive share of net profits of the S corporation, other than any part of the distributive share of net profits that represents wages as defined in section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in section 1402(a) of the Internal Revenue Code, to the extent such distributive share would not be allocated or apportioned to this State under division (B)(1) and (2) of section 5733.05 of the Ohio Revised Code if the S corporation were a corporation subject to the taxes imposed under Chapter 5733 of the Ohio Revised Code.
- (s) Generally the above noted items in this section are the only forms of income not subject to the tax. Any other income, benefits, or other forms of compensation shall be taxable. (Ord. 57-2003. Passed 12-30-03.)

#### **185.15 REFUNDS.**

Should it appear that any taxpayer has paid more than the amount of tax to which the City of Bucyrus is entitled under the provisions of this Ordinance, a refund of the amount so overpaid shall be made under the provisions of the Rules and Regulations adopted by the Council of the City of Bucyrus pursuant to this Ordinance.

All applications for refunds shall be made within three (3) years of the due date of a final return or within three (3) years of the actual filing of said return, whichever is later. (Ord. 57-2003. Passed 12-30-03.)

#### **185.16 EFFECTIVE PERIOD.**

This Ordinance shall continue insofar as the levy of one percent (1%) of taxes is concerned for an indeterminate period of time from and after January 1, 2001. So far as the levy of one-half (½) of one percent (1%) is concerned, this Ordinance shall continue for a period of six (6) additional years from and after July 1, 2007. Said Ordinance insofar as the collection of taxes levied in the aforesaid periods, and actions or proceedings for collecting any tax so levied, or enforcing any provisions of said Ordinance are concerned, shall continue effective until all of said taxes levied in the aforesaid periods are fully paid, and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this Ordinance shall have been fully terminated. (Ord. 25-2006. Passed 7-5-06.)

**CHAPTER 187**  
**Income Tax Rules and Regulations**

<b>187.01</b>	<b>Definitions.</b>	<b>187.18</b>	<b>Status and liability of employers.</b>
<b>187.02</b>	<b>Commencement and duration.</b>	<b>187.19</b>	<b>Declarations.</b>
<b>187.03</b>	<b>Imposition of tax - resident employees.</b>	<b>187.20</b>	<b>Payment of tax installments.</b>
<b>187.04</b>	<b>Imposition of tax - non-resident employees.</b>	<b>187.21</b>	<b>Records to be kept by employers and taxpayers.</b>
<b>187.05</b>	<b>Net business profits - residents.</b>	<b>187.22</b>	<b>Collection of deficiencies; allowance of credit for overpayment.</b>
<b>187.06</b>	<b>Net business profits - non-residents.</b>	<b>187.23</b>	<b>Collection of unpaid taxes.</b>
<b>187.07</b>	<b>Net business profits - corporation.</b>	<b>187.24</b>	<b>Identification required.</b>
<b>187.08</b>	<b>Business apportionment percentage formula.</b>	<b>187.25</b>	<b>Applicability.</b>
<b>187.09</b>	<b>On what earnings or net profit tax first levied.</b>	<b>187.26</b>	<b>Savings clause.</b>
<b>187.10</b>	<b>Fiscal years.</b>	<b>187.27</b>	<b>Split payrolls.</b>
<b>187.11</b>	<b>Net business profits.</b>	<b>187.28</b>	<b>Withholding statements.</b>
<b>187.12</b>	<b>Status of loss carryover and carryback in income tax computation.</b>	<b>187.29</b>	<b>Registration of all businesses operating in the City.</b>
<b>187.13</b>	<b>Reconciliation with federal return.</b>	<b>187.30</b>	<b>Function of City Income Tax Administrator.</b>
<b>187.14</b>	<b>Return and payment of tax.</b>	<b>187.31</b>	<b>Exemptions.</b>
<b>187.15</b>	<b>Collection at source.</b>	<b>187.32</b>	<b>Tenant rosters.</b>
<b>187.16</b>	<b>Returns of tax withheld and payment.</b>		
<b>187.17</b>	<b>Limitation on creditor for tax paid at source.</b>		

**CROSS REFERENCES**  
Municipal income taxes - see Ohio R.C. Ch. 718

**187.01 DEFINITIONS.**

(a) As used in these Regulations the following words shall have the meaning ascribed to them in this chapter, except as and if the context clearly indicates or requires a different meaning.

- (1) The definitions of the terms “association”, “business”, “City”, “City Income Tax Administrator”, “corporation”, “domicile”, “employee”, “employer”, “fiscal year”, “Internal Revenue Code”, “limited liability company”, “net profit”, “non-resident”, “non-resident unincorporated business entity”, “owner”, “other entity”, “pass-through entity”, “person”, “place of business”, “qualified retirement plan”, “qualifying wages”, “resident”, “resident unincorporated business entity”, “schedule C”, “schedule E”, “schedule F”, “S corporation”, “taxable income”, “taxable year” and “taxpayer” shall be the same as set forth in Chapter 185.
- (2) “Form 2106” means Internal Revenue Service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.
- (3) “Generic form” means an electronic or paper form designed for reporting estimated municipal income taxes and annual municipal income tax liability or for filing a refund claim that is not prescribed by the City Income Tax Administrator for the reporting of the City’s tax on income.
- (4) “Gross receipts” means total income of taxpayers from whatever source derived.
- (5) “Intangible income” means income of any of the following types: income yield, interest, capital gains, dividends or other income arising from the ownership, sale, exchange or other disposition of intangible property including, but not limited to, investments, deposits, money or credits as those terms are defined in chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate trusts, investments in regulated investment companies and appreciation of deferred compensation. “Intangible income” does not include prizes, awards or other income associated with any lottery winnings or other similar games of chance.
- (6) “Nonqualified deferred compensation plan” means a compensation plan described in section 3121(v)(2)(C) of the Internal Revenue Code.
- (7) “Ordinance” means Ordinance No. 57-2003 enacted by the Council of the City of Bucyrus on December 30, 2003, and any amendments or supplements thereto.
- (8) “Return preparer” means any person other than the taxpayer that is authorized by a taxpayer to complete or file an income tax return, report or other documents for or on behalf of the taxpayer.

(b) The singular shall include the plural and the masculine shall include the feminine and the neuter. (Res. 240-2003. Passed 12-30-03.)

### **187.02 COMMENCEMENT AND DURATION.**

The tax imposed by the Ordinance is effective as to qualifying wages, commissions, other compensation and other taxable income and net profits earned or accruing on and after January 1, 2004 and payroll deductions must be made against all qualifying wages earned or accruing on or after that date.

The Ordinance remains in effect until further legislative change but in no way affects tax rates stated in any prior ordinance, resolution or tax legislation ongoing or of limited duration in effect prior to January 1, 2004.

(Res. 240-2003. Passed 12-30-03.)

**187.03 IMPOSITION OF TAX - RESIDENT EMPLOYEES.**

In the case of residents of the City of Bucyrus, an annual tax of one (1) percent is imposed on all qualifying wages, commissions, other compensation and other taxable income earned or accrued on or after January 1, 2004. There is also imposed on these same earnings any additional amount of tax of limited duration imposed by any prior ordinance or resolution for whatever time period is stated in that ordinance or resolution. For the purpose of determining the tax on the earnings of resident taxpayers, the source of the earnings and the place or places in or at which the services were rendered are immaterial. The tax, or taxes, shall be imposed on qualifying wages. All such earnings, wherever earned or paid are taxable; however, if a taxpayer's income includes income against which the taxpayer has taken a deduction for Federal income tax purposes for employee business expense, as reported on Form 2106, a deduction in the same amount as shown on Form 2106 will be allowed for Bucyrus income tax purposes. If the income against which this deduction is taken was taxed by another municipality, credit for the tax paid to that city will be reduced in accordance with the said deduction.

The following are items which are subject to the tax:

- (a) Qualifying wages and other compensation received by an individual, whether directly or through an agent and whether in cash or in property, for services rendered on and after January 1, 2004.
  - (1) As an officer, director or employee of a corporation (including charitable and other non-profit corporations), joint stock association or joint stock company;
  - (2) As an employee (as distinguished from a partner or member) of a partnership, limited partnership, or any other form of unincorporated enterprise owned by one or more persons;
  - (3) As an employee (as distinguished from the proprietor) of a business, trade or profession conducted by an individual owner;
  - (4) As an officer or employee (whether elected, appointed or commissioned) of a governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, subdivision, section or unit of the State of Ohio or any of the political subdivisions thereof;
  - (5) As an officer or employee (whether elected, appointed or commissioned) of a governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, subdivision, section or unit of the United States Government or of a corporation created and owned, or controlled by the United States Government or any of its agencies;
  - (6) As an employee of any other entity or person.
- (b) Qualifying wages and other compensation received by an individual, whether directly or through an agent and whether in cash or in property, for services rendered on and after January 1, 2004.
  - (1) Whether based upon hourly, daily, weekly, semi-monthly, monthly, annual, unit of production, or piece-work rates; and
  - (2) Whether paid by an individual, limited partnership, partnership, association, corporation (including charitable and other non-profit corporations), governmental administration, agency, arm, authority, board, body, branch, department, division, subdivision, section or unit, or any other entity.

- (c) Commissions received by a taxpayer whether directly or through an agent and whether in cash or in property, for services rendered on and after January 1, 2004 regardless of how computed, by whom or wheresoever paid.  
If amounts received as a drawing account exceed the commissions earned, the tax is paid on the gross amount received.  
Amounts received from an employer by way of employee business expense and not by way of compensation and used as such by the individual receiving them, are not deemed to be compensation, whether or not the employer deducts these amounts as an expense in determining his net profits.  
If such commissions are included in the net earning of a trade, business, profession, enterprise or activity carried on by such individual and therefore subject to tax under Section 185.02(c), they shall not again be separately taxed. In such case, such net earnings shall be taxed as provided in Section 187.11.
- (d) The receipt of fees and other compensation for personal services rendered shall be deemed to be subject to tax under the Ordinance.
- (e) Domestic servants are subject to tax under the Ordinance, but are not subject to withholding provisions. That is to say, the Domestic will report earnings and pay the tax directly to the Bucyrus Income Tax Department.
- (f) Other compensation includes but is not limited to qualifying wages paid by the employer for the purpose of health, rest, recuperation or other rewards, regardless of label as sick pay, vacation pay, holiday pay, personal days, severance pay, annual leave, longevity, bonuses, or wage continuation plans.
- (g) If a taxpayer has a nonqualified deferred compensation plan and does not receive said compensation as a result of the following, a refundable credit will be allowed as provided in Section 718.021 of the Ohio Revised Code:
- (1) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or
  - (2) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.
- (Res. 240-2003. Passed 12-30-03.)

#### **187.04 IMPOSITION OF TAX - NON-RESIDENT EMPLOYEES.**

In the case of individuals who are non-residents of Bucyrus, there is imposed an annual tax of one (1) percent, plus any additional tax of limited duration imposed by the Ordinance or Resolution, already in effect at this time, on all qualifying wages, commissions, other compensation and other taxable income, earned or accruing on or after January 1, 2004 for work done or services performed or rendered within the City of Bucyrus, whether such remuneration or compensation is received or earned directly or through an agent and whether paid in cash, property, or services. This section should not be construed as levying a tax on income that is exempted under Section 187.31(a)(11).

The items subject to tax under this Section are the same as those listed and defined in Section 187.03. For methods of computing the extent of such work or services performed within the City of Bucyrus, and cases involving compensation partly within and partly outside of the City of Bucyrus, see Section 187.15.  
(Res. 240-2003. Passed 12-30-03.)

**187.05 NET BUSINESS PROFITS - RESIDENTS.**

(a) In the case of trades, businesses, professions, other activities or undertakings conducted, operated, engaged in, prosecuted, or carried on by residents of the City of Bucyrus, there is imposed an annual tax of one (1) percent plus any additional tax of limited duration imposed on income, whether by the Ordinance or Resolution, already in effect on profits earned or accruing on or after January 1, 2004.

(b) For the purpose of construing subsection (c) and (d) of Section 185.02, the term, "residents" in the phrase "conducted by residents of the City of Bucyrus", will ordinarily be construed to have reference to the business entity itself, as distinguished from the partners, proprietors or other participants in its profits.

(c) Generally, a partnership, association or other unincorporated enterprise owned by two or more persons will be taxed as an entity. However, in the case of a non-resident partnership, association or unincorporated enterprise which cannot be reached or taxed directly by the City of Bucyrus, or if only part of its earnings may be directly taxed, then in either such case, resident partners, co-owners, proprietors or other participants in the profits thereof must include in their declaration and tax return or returns their distributive shares of such profits, or portion thereof not taxed to the business enterprise as an entity, and must pay the tax thereon. If such earnings were taxable by another municipality in this State, credit for taxes paid to said municipality will be granted. The amount of the credit shall equal the lesser of the following amounts, subject to Section 185.04.

- (1) The amount, if any, of tax paid by the partnership, association or other unincorporated enterprise to another municipality in this state, apportioned ratably according to the ownership interest of the taxpayer in proportion to the ownership interest of all owners of the entity.
- (2) The amount of tax that would be imposed on the partnership, association or other unincorporated enterprise by the City if the said entity conducted business in Bucyrus, apportioned ratably according to the interest of the taxpayer in proportion to the ownership interest of all owners of the entity.

(d) The tax imposed under Section 185.02(c) of the Ordinance is levied upon the entire net profits of the resident trade, business, profession, other activity, enterprise, or undertaking, wherever earned, paid or accrued and regardless of the fact that any part of such business or professional activity may have been conducted at or through a place or places of business located outside the City of Bucyrus. Credit will be given for city income taxes paid to other municipalities as prescribed under Section 185.04 of the Ordinance.

(Res. 240-2003. Passed 12-30-03.)

**187.06 NET BUSINESS PROFITS - NON-RESIDENTS.**

(a) In the case of a non-resident individual, partnership, association, fiduciary, or other entity (other than a corporation) engaged in the conduct, operation, or prosecution of any trade, business, enterprise, undertaking or other activity, there is imposed an annual tax of one (1) percent plus any additional tax imposed by Ordinance or Resolution of limited duration, on the net profits of such trade, business, profession, enterprise, undertaking or other activity if, and to the extent, conducted in or derived from activity in the City of Bucyrus.

(b) A non-resident entity within the meaning of subsection (e) of Section 185.02 of the Ordinance which has a branch or branches, office or offices, and/or store or stores, warehouse, or other place or places in which the entity's business is transacted, located in the City of Bucyrus, shall be considered to be conducting, operating, prosecuting, or carrying on a trade, business, profession, enterprise, undertaking or other activity to the full extent of the sum total of all transactions originating or consummated in, by or through such Bucyrus branch, office, store, warehouse or other place of business, including:

- (1) Billings made on such transactions, or
- (2) Services rendered, or
- (3) Shipments made, or
- (4) Goods, chattels, merchandise, etc., sold or
- (5) Commissions, fees or other remuneration or payments earned.

(c) In the case of the partnership, association, or other unincorporated business owned by one or more persons the tax, generally, shall be upon said partnership, association, or business enterprise as an entity and not ordinarily upon the partners or members thereof. However, the provisions of Section 187.05 are applicable to render taxable against such resident partners or members their distributive share of any profits of such non-resident entity not taxable under the Ordinance.

(d) In determining the proportion or amount of the taxable net profits of a non-resident business entity having a place or places of business within and outside the City of Bucyrus, the net profits taxable to the City of Bucyrus shall be determined using the Business Apportionment Percentage Formula explained in Section 187.08.  
(Res. 240-2003. Passed 12-30-03.)

#### **187.07 NET BUSINESS PROFITS - CORPORATION.**

(a) In the case of a corporation doing business in Bucyrus, whether domestic or foreign, whether in production, sales, service, or any facet of corporate business, and whether domiciled in Bucyrus or elsewhere, there is imposed an annual tax of one (1) percent, plus any additional tax of limited duration imposed by any prior ordinance or resolution for whatever time period is stated in that ordinance or resolution, on net profits earned or accruing on or after January 1, 2004 of such corporation as a result of work done or service performed or rendered, and business activities conducted in the City of Bucyrus.

(b) The Provisions of Section 187.06(b) are applicable to such corporations.

(c) A corporation doing business both within and outside the City of Bucyrus shall determine the Bucyrus net profits using the Business Apportionment Percentage Formula explained in Section 187.08. (Res. 240-2003. Passed 12-30-03.)

**187.08 BUSINESS APPORTIONMENT PERCENTAGE FORMULA.**

(a) This section does not apply to taxpayers that are subject to and required to file reports under Chapter 5745 of the Ohio Revised Code. Net profit from a business or profession conducted both within and without the City of Bucyrus shall be considered as having taxable situs in Bucyrus for purposes of the Bucyrus Income Tax in the same proportion as the average ratio of the following:

- (1) The average original cost of the real and tangible personal property owned or used by the taxpayer in the business or profession in Bucyrus during the taxable period to the average original cost of all of the real and tangible personal property owned and used by the taxpayer in the business or profession during the same period, wherever situated.  
As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rent thereon by eight;
  - (2) Wages, salaries and other compensation paid during the taxable period to persons employed in the business or profession for services performed in Bucyrus to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed, excluding compensation described in Section 187.31(a)(11).
  - (3) Gross receipts of the business or profession from sales made and services performed during the taxable period in Bucyrus to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.
- (b) As used in the preceding paragraph "sales made in Bucyrus" mean:
- (1) All sales of tangible personal property delivered within Bucyrus regardless of where title passes if shipped or delivered from a stock of goods within Bucyrus;
  - (2) All sales of tangible personal property delivered within Bucyrus regardless of where title passes even though transported from a point outside Bucyrus if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within Bucyrus and the sales result from such solicitation or promotion;
  - (3) All sales of tangible personal property shipped from a place in Bucyrus to purchasers outside such municipal corporation regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(c) If one of the factors (property, sales, or payrolls) is missing, the other two (2) percentages are added and the sum is divided by two (2), and if two (2) of the factors are missing, the remaining percentage is the business apportionment percentage.

A factor is applicable even though it may be apportioned entirely in or outside the City of Bucyrus.

**EXAMPLE 1:**

Corporation having places of business in Bucyrus, Detroit and Cleveland.

Bucyrus real and tangible personal property \$10,000. All real and personal property (Bucyrus, Detroit and Cleveland) \$100,000. Percentage: 10%.

Bucyrus sales \$15,000. All sales \$75,000. Percentage: 20%.

Bucyrus payroll \$6,000. All payroll \$20,000. Percentage: 30%.

Business Apportionment Percentage:  
10% plus 20% plus 30% divided by 3 = 20%.

EXAMPLE 2:

Same corporation owning no real or tangible personal property anywhere. Bucyrus sales \$15,000. All sales \$75,000. Percentage: 20%.

Bucyrus payroll \$6,000. All payroll \$20,000. Percentage 30%

Business Apportionment Percentage:  
20% plus 30% divided by 2 = 25%.

EXAMPLE 3.

Same corporation owning real and tangible personal property in Bucyrus valued at \$10,000 and owning no real or tangible personal property outside Bucyrus. Other factors same as in Examples 1 and 2.

Business Apportionment Percentage:  
100% plus 20% plus 30% divided by 3 = 50%.

After determining such business apportionment percentage, the tax shall be determined by applying that percentage to the entire net profits of the taxpayer, wherever derived (thus arriving at the taxable net profit), and computing one (1) percent plus any additional tax of limited duration imposed by Ordinance or Resolution of the resultant taxable net profit.

Generally, the Business Apportionment Percentage Formula will result in a fair apportionment of the taxpayer's net profits within and without the City of Bucyrus. However, due to the peculiar circumstances of certain businesses, the formula may result in an overstatement of earnings and tax in some cases or result in a tax evasion in others, thus does not do justice to the taxpayer or the City of Bucyrus. Accordingly, in such cases, the City Income Tax Administrator may substitute factors calculated to bring about a fair and proper apportionment in any case where the taxpayer has used the Business Apportionment Percentage Formula.

(Res. 240-2003. Passed 12-30-03.)

**187.09 ON WHAT EARNINGS OR NET PROFIT TAX FIRST LEVIED.**

The tax or taxes referred to in Sections 187.03 and 187.04 shall first be levied, collected, and paid with respect to the qualifying wages, commissions, other compensation and other taxable income earned or accruing on and after January 1, 2004. The tax or taxes remains in effect until legislative change but in no way affects any prior ordinance, resolution, or tax legislation of limited duration in effect prior to January 1, 2004.

The tax or taxes referred to in Sections 187.05 to 187.07 with respect to net profits of trades, businesses, professions, enterprises, undertakings, and other activities shall first be levied, collected, and paid with respect to such net profits earned or accrued (in accordance with regular accounting system as approved by Director of Internal Revenue) from and after January 1, 2004. The tax remains in effect until legislative change but in no way affects any prior ordinance, resolution, or tax legislation of limited duration.

(Res. 240-2003. Passed 12-30-03.)

**187.10 FISCAL YEARS.**

Where the fiscal year of trade, business, profession, enterprise, undertaking and/or other activity differs from the calendar year the tax shall be applicable to the net profits of the fiscal year. Any rate change in subsequent fiscal years would be taxed on appropriate records or if it is not possible, prorated. A fiscal year will only be recognized if it has been approved by the Internal Revenue Service, and a short year will be considered a full tax year. (Res. 240-2003. Passed 12-30-03.)

**187.11 NET BUSINESS PROFITS.**

(a) For taxable years beginning on or after January 1, 2004, net profits for a taxpayer other than an individual shall be based on "adjusted federal taxable income" as defined herein.

- (1) "Adjusted federal taxable income" is a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code adjusted as follows:
  - A. Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.
  - B. Add an amount equal to five percent (5%) of intangible income deducted under subsection (a)(1)A. hereof, but excluding that portion of intangible income directly related to the sale, exchange or other disposition of property described in section 1221 of the Internal Revenue Code.
  - C. Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in section 1221 of 1231 of the Internal Revenue Code.
  - D. Except as provided in subsection (a)(1)E. hereof, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code.
  - E. Subsection (a)(1)D. hereof does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.
  - F. Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income.
  - G. In the case of a real estate investment trust and regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income.
- (2) If the taxpayer is not a C corporation and is not an individual, the taxpayer shall compute adjusted federal income as if the taxpayer were a C corporation except:
  - A. Guaranteed payments and other similar amounts paid or accrued to a partner, former partner, member or former member shall not be allowed as a deductible expense; and

- B. Amounts paid or accrued to a qualified self-employed retirement plan with respect to an owner or owner-employee of the taxpayer, amounts paid or accrued to or for the health insurance for an owner or owner-employee, and amounts paid or accrued to or for life insurance for an owner or owner-employee shall not be allowed as a deduction.
- (b) For taxable years beginning on or after January 1, 2004, net profits for a taxpayer who is an individual shall mean the individual's profit required to be reported on schedule C, schedule E, or schedule F.
- (1) Rentals, as reported on schedule E, may aggregate profits and losses for a net rental income but no net loss may be taken against other income nor may it be carried either forward or backward.
  - (2) All other businesses may aggregate profits and losses of separate businesses for a net business profit depending on if such profits and losses are aggregated on schedule SE for federal income tax purposes, excluding the profits or losses of resident partnerships, associations or other unincorporated businesses taxed as entities as provided in Section 187.05(c) and the profits or losses of non-resident partnerships, associations or other unincorporated businesses apportioned to Bucyrus.
  - (3) In no case may business losses or rental losses be taken against wages or other compensation earned as an employee.
- (c) All rentals of every description shall constitute a business or profession regardless of the amount of gross rents or the form or compensation.
- (d) Nothing in this article shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for the purposes of federal self-employment tax.  
(Res. 240-2003. Passed 12-30-03.)

#### **187.12 STATUS OF LOSS CARRYOVER AND CARRYBACK IN INCOME TAX COMPUTATION.**

If a Net Operating Loss has been sustained in any taxable year, such loss may not be carried forward or backward to any other taxable year.  
(Res. 240-2003. Passed 12-30-03.)

#### **187.13 RECONCILIATION WITH FEDERAL RETURN.**

In a form satisfactory to the City Income Tax Administrator there shall be submitted with each return filed by a taxpayer subject to the Federal Income Tax, a reconciliation between the amount shown in the return filed with the City Income Tax Administrator and the income reported to the Federal Internal Revenue Service.

If as a result of a change made in income by the Federal Internal Revenue Service, or by a judicial decision, an additional amount will result as owing to the City of Bucyrus, a report of such change shall be filed by the taxpayer within thirty (30) days after the receipt of the final notice of such change from the Federal Authorities or after final decisions of a Court adjudicating any such Federal Income Tax liability.

If such decision or decisions result in a lessening of tax, a refund may be applied for within a three (3) year period from the later of the filing date or date of notice of reduction by authorities.  
(Res. 240-2003. Passed 12-30-03.)

**187.14 RETURN AND PAYMENT OF TAX.**

(a) On or before April 15th of each year, every taxpayer, eighteen (18) years of age and older, subject to the provisions of Section 185.02(a) to (i) of the Ordinance shall, except hereinafter provided, make and file with the City Income Tax Administrator a City tax return on a form prescribed by and acceptable to the City Income Tax Administrator, whether or not tax is due. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed on or before the fifteenth (15th) day of the fourth (4th) month following the end of such fiscal year or period.

- (1) The annual withholding statement of an employer or employers, showing the amount of tax deducted by said employer or employers from the qualifying wages, commissions, other compensation and other taxable income of a nonresident employee, and paid by him or them to the City Income Tax Administrator may be accepted as the return required of a nonresident employee whose sole income, subject to tax under the Ordinance, is such qualifying wages, commissions, other compensation and other taxable income.
- (2) Any resident individual eighteen (18) years of age and older who is permanently disabled or retired and has no income subject to the City Income Tax may, with the approval of the City Income Tax Administrator, file a form prescribed by the City Income Tax Administrator stating that he has no income subject to the City Income Tax and state a return shall be filed upon any change to his situation that would necessitate the filing of such a return.

(b) A husband and wife may file either separate returns or a joint return for City purposes, even though one of the spouses has neither taxable income nor deductions included on the City return regardless of whether their federal and state returns were filed separately or jointly. If a joint City return is made, the tax shall be computed on the aggregate taxable income and the liability with the respect to the tax shall be joint and several.

(c) The return shall be filed with the City Income Tax Administrator on a form or forms furnished by or obtainable upon the request from the City Income Tax Administrator, or on a generic form if the generic form, when completed and filed, contains all of the information required to be submitted with the City's prescribed return and if the taxpayer or return preparer filing the generic form otherwise complies with all of the applicable provisions provided in the Ordinance and herein.

(d) Consolidated Returns.

- (1) A consolidated return may be filed by a group of corporations, who are affiliated through stock ownership, if that affiliated group filed for the same tax period a consolidated return for federal income tax purposes pursuant to section 1501 of the Internal Revenue Code. A consolidated return must include all companies that are so affiliated.
- (2) Once a consolidated return has been filed for any taxable year, consolidated returns shall continue to be filed in subsequent years unless the taxpayer files a written request to discontinue the filing of consolidated returns and said request is approved by the City Income Tax Administrator.

- (e) The return shall set forth:
- (1) The aggregate amounts of qualifying wages, commissions, other compensation received, allocated, apportioned or set aside, other income defined by statute as taxable, and gross income from any business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to said tax; and
  - (2) The amount of the tax imposed by the Ordinance and herein on such earnings and profits; and
  - (3) Such other pertinent statements, information returns, copies of the federal or state tax returns and/or schedules, or other information as the City Income Tax Administrator may require.
- (f) Extensions.
- (1) Any taxpayer that has requested an extension for filing a federal income tax return may request an extension for the filing of a City Income Tax Return by filing a copy of the taxpayer's federal extension request with the City Income Tax Department. Any taxpayer not required to file a federal income tax return may request an extension for filing a City Income Tax Return in writing. The request for extension must be filed on or before the original due date for the annual return. If the request is granted, the extended due date of the City Income Tax Return shall be the last day of the month following the month to which the due date of the federal income tax return has been extended.
  - (2) The City Income Tax Administrator may deny a taxpayer's request for extension if the taxpayer:
    - A. Fails to timely file the request; or
    - B. Fails to file a copy of the federal extension request (if applicable); or
    - C. Owes the City any delinquent income tax, penalty, interest or other charge for the late payment or nonpayment of income tax; or
    - D. Has failed to file any required income tax return, report, or other related document for a prior tax period.
  - (3) The granting of an extension for filing a City Income Tax Return does not extend the due date as provided in this chapter for the payment of the tax; hence, penalty and interest may apply to any unpaid tax during the period of extension at the rate set out by Section 185.07 of the Ordinance. No penalty and interest shall be assessed in those cases where either 90% of the tax due or 100% of the prior tax year's liability has been paid on or by the original due date.
- (g) Payments with Returns.
- (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the City Income Tax Administrator the amount of taxes shown as due. However, credit shall be allowed for:
    - A. Any portion of the tax so due, which shall have been deducted at the source pursuant to the provisions of Section 187.15; and
    - B. Any portion of said tax, which shall have been paid by the taxpayer pursuant to the provisions of Section 187.19; and

- C. Credit to the extent allowed by Section 185.04 of the Ordinance for tax paid to another municipality.
- (2) Subject to the provisions contained in Section 187.22 if a proper refund is called for on a City Income Tax Return, it shall be paid within ninety (90) days of the filing date of the return or its due date, whichever is later, or interest at the “going rate” will be paid on said refund.
  - (3) As to the matter of final amounts due or overpaid, any amount under \$2.01 need not be remitted if owed, nor will these amounts be refunded or credited if overpaid.

(h) Information returns, schedules and statements required to support tax returns which are incomplete without such information shall be filed within the time limits set forth for the filing of tax returns and the failure to file such information returns, schedules and statements shall be a violation of these Rules and Regulations. Provided, however, that the taxpayer shall have fifteen (15) days after notification by the City Income Tax Administrator or duly authorized representative, to file the items provided by this paragraph.

(Res. 240-2003. Passed 12-30-03.)

#### **187.15 COLLECTION AT SOURCE.**

(a) It is the duty of each employer within, or doing business within, the City who employs one or more persons on a salary, wage, commission or other compensation basis to deduct when such salary, wage, commission or other compensation is paid, allocated, apportioned or set aside, the tax of one (1) percent plus any additional tax of limited duration imposed by ordinance or resolution of the qualifying wages due by such employer to such employee. The tax shall be deducted by the employer from:

- (1) All qualifying wages paid to employees who are non-residents of the City of Bucyrus for services rendered, work performed, or other activities engaged in to earn such qualifying wages within the City of Bucyrus; and
- (2) All qualifying wages paid to employees who are residents of the City of Bucyrus, regardless of the place where the services are rendered, unless said services are rendered in another municipality levying a tax and the employer is required to withhold tax from said wages for that municipality. In which case, the employer shall withhold and remit tax to the City of Bucyrus for only the difference, if any, between the tax imposed by such other taxing municipality and the tax imposed by the Ordinance on said qualifying wages.

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

(c) The mere fact that the tax is not withheld will not relieve the employee of the responsibility of filing a return and paying the tax on the compensation received. The failure of an employer to remit to the City the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer in connection with the failure to remit the tax withheld.

(d) Commissions and fees paid to professional persons, brokers, and others who are independent contractors and not employees of the payor, are not subject to withholding or collection of the tax at the source. Such taxpayers must in all instances file returns and pay tax pursuant to the provisions of Section 185.02 of the Ordinance. (See Sections 187.05 and 187.06).

(e) Where a non-resident employee receives compensation for personal services rendered or performed partly within and partly without the City of Bucyrus, the withholding employer shall withhold and remit from that portion of the compensation which was earned within the City of Bucyrus, in accordance with the following rules of apportionment, income tax of one (1) percent plus any additional tax of limited duration imposed by ordinance or resolution of said compensation:

- (1) If the non-resident is a salesperson, agent, or other employee whose compensation on the basis of commission depends directly on the volume of business transacted by said non-resident, the deducting and withholding shall attach to the portion of the entire compensation which the value of business transacted by said non-resident within the City of Bucyrus bears to the total volume of business transacted by said non-resident within and outside the City of Bucyrus.
- (2) The deducting and withholding of personal service compensation of all other employees (including officers of corporations) shall attach to the portion of the personal service compensation of such employee which the total number of working days employed within the City of Bucyrus bears to the total number of working days employed within and outside the City of Bucyrus.
- (3) If it is impossible to apportion the earnings as provided above because of the peculiar nature of the service of the employee, or the unusual basis of compensation, apportionment shall be made in accordance with the facts and the tax deducted and withheld accordingly.
- (4) The occasional entry into the City of Bucyrus of a non-resident employee who performs the duties for which he is employed entirely outside the City of Bucyrus, but enters the City for the purpose of reporting, receiving instructions, accounting, etc., incidental to his duties outside the City shall not be deemed to take such employee out of the class of those rendered their services entirely outside the City of Bucyrus.

(f) An employer shall withhold the tax on the full amount of any advances made to an employee on account of commissions (whether by way of drawing account or otherwise - but see subsection (g) below) where such advances are in excess of commissions earned.

(g) An employer required to withhold the tax on compensation paid to an employee shall, in determining the amount on which the tax is to be withheld, ignore any amount allowed and paid by the employer to the employee for expense necessarily and actually incurred by the employee in the actual performance of his services, provided, that such expense must be of the kind and in the amount recognized as deductible for Federal Income Tax purposes.

(Res. 240-2003. Passed 12-30-03.)

**187.16 RETURNS OF TAX WITHHELD AND PAYMENT.**

(a) The deduction from salaries, wages and other compensation required to be made by employers are to begin with compensation earned on and after January 1, 2004. The first return and payment required to be made on account of such deduction shall be made, filed and paid to the City Income Tax Administrator on or before April 30, 2004.

(b) Each employer within the City of Bucyrus who employs one or more persons on a salary, wage, commission, or other compensation basis shall deduct at the time of the payment of such salary, wage, commission, or other compensation, the tax of one (1) percent plus any other tax of limited duration imposed by ordinance or resolution of qualifying wages due by the said employer to the said employee and shall make a return and pay to the City Income Tax Administrator the amount of taxes so deducted as follows:

For the three (3) months ending March 31st, on or before April 30th;

For the three (3) months ending June 30th, on or before July 31st;

For the three (3) months ending September 30th, on or before October 31st;

For the three (3) months ending December 31st, on or before the following January 31st;

The reporting periods referred to in the preceding paragraphs are elastic to this extent: The employer will use the same quarterly accounting period for reporting taxes withheld under the City of Bucyrus Income Tax Ordinance as he uses in reporting quarterly taxes withheld to the Federal Government.

(c) Said return shall be on a form prescribed by and obtainable from the City Income Tax Administrator and shall be subject to the rules and regulations prescribed therefor by the City Income Tax Administrator.

(d) Commencing January 1, 2004, when the total amount of Bucyrus City Income Tax deducted from salaries, wages and other compensation required to be withheld by employers does not exceed \$100.00 per month, or in those cases when the account is a so-called "Courtesy" account where the employer is not required by law to withhold from its employees, the return and payment of tax withheld may be filed quarterly as prescribed above. If the total tax withheld exceeds \$100.00 per month, the employer must file the return and payment monthly as prescribed in subsection (f) hereof.

(e) For adjustment of errors in returns of tax withheld by employers see Section 187.22.

(f) Commencing January 1, 2004, when the total amount of Bucyrus City Income Tax deducted from salaries, wages and other compensation required to be withheld by employers exceeds \$100.00 per month, a return and payment are required to be filed on account of such deduction to the City Income Tax Administrator on or before the last day of each following month in 2004, and thereafter. (Res. 240-2003. Passed 12-30-03.)

**187.17 LIMITATION ON CREDITOR FOR TAX PAID AT SOURCE.**

The failure of any employer, residing either within or outside the City of Bucyrus, to collect the tax and to make any return prescribed herein, shall not relieve the employee from the payment of such tax in compliance with these Regulations respecting the making of returns and the payment of taxes. (Res. 240-2003. Passed 12-30-03.)

**187.18 STATUS AND LIABILITY OF EMPLOYERS.**

Every employer is deemed to be a trustee of the City of Bucyrus in collecting and holding the tax required under the Ordinance to be withheld, and the funds so collected by such withholding are deemed to be trust funds until the same is paid to the City of Bucyrus.

Every such employer required to deduct and withhold the tax at the source is liable directly to the City of Bucyrus for the payment of such tax, whether actually collected by such employer or not.

Any person who is required to withhold tax from qualifying wages shall pay all such tax to the City in accordance with the provisions of Section 187.16. In the event taxes withheld from the qualifying wages of employees are not paid to the City in accordance with the provisions of Section 187.16, all officers, members, managers, employees, and trustees having control or supervision of or charged with the responsibility of filing the return and making payment are jointly and severally personally liable for the tax not filed or paid to the City as well as any related interest and penalties, and are also liable under the provisions of Section 185.08 of the Ordinance. The dissolution, termination or bankruptcy of a corporation, limited liability company, or business trust does not discharge an officer's, members, manager's, employee's or trustee's liability for a failure of the corporation, limited liability company or business trust to file returns or pay said taxes. (Res. 240-2003. Passed 12-30-03.)

**187.19 DECLARATIONS.**

(a) An employee whose entire wages, salaries, or other compensation for any taxable year will be subjected to the withholding provisions under Section 187.15, whose tax will accordingly be withheld as to his entire earnings for such year by his employer, and who during such taxable year expects to derive no other compensation or other income which is subject to tax under the Ordinance, need not file a declaration as provided in this section.

(b) All other taxpayers (as defined in the Ordinance and in these Regulations) subject to the taxes imposed in Section 185.02 of the Ordinance, and every taxpayer who anticipates any income or net profits not subject to total withholding as provided in the next preceding paragraph, shall file with the City Income Tax Administrator a declaration of his estimated tax as follows:

- (1) On or before April 30th, 2004 every such calendar year taxpayer shall file a declaration of his estimated tax for the taxable period beginning January 1, 2004 and ending December 31, 2004.
- (2) On or before April 15, 2005 every such calendar year taxpayer shall file a declaration of his estimated tax for the taxable period beginning January 1, 2005 and ending December 31, 2005.
- (3) A similar declaration shall be filed by each such taxpayer on or before the fifteenth (15th) day of April each subsequent year during the life of the Ordinance, as long as the conditions in subsection (b) hereof exist and each declaration shall contain a statement of the taxpayer's estimated tax for the full taxable year in which such declaration is filed.

(c) Taxpayers who, or which are permitted, pursuant to provisions of Section 187.10, to file a return and pay their tax on a fiscal year basis shall file their first declaration within four (4) months after the beginning of the first fiscal year beginning on or after January 1, 2004. The declaration shall set forth the taxpayer's estimated tax for the full taxable year in which the declaration is filed.

- (1) For fiscal years beginning on or after January 1, 2005, a declaration shall be filed on or before the fifteenth (15th) day of the fourth (4th) month following the start of each fiscal year or period.
- (2) Such taxpayers shall make quarterly payments as prescribed in Section 187.20.

(d) The estimated tax for a calendar year taxpayer may be paid in full with the filing of the declaration or in equal installments as prescribed under Section 187.20.

(e) The declaration so required shall be filed upon a form furnished by or obtainable from the City Income Tax Administrator. In lieu of said form, a generic form may be used provided it contains all of the information required by the City Income Tax Administrator and the preparer of said form complies with all of the applicable provisions provided herein. Any taxpayer who has filed an estimate for Federal Income Tax purposes may, in making the declaration, required hereunder, simply state therein that the figures therein contained are the same figures used by the taxpayer in making the declaration of his estimate for the Federal Income Tax. However, in addition to such statement, any such taxpayer may, in such declaration, modify and adjust such declared income so as to exclude therefrom income which is not subject to tax under the Ordinance.

(f) Any estimate filed hereunder may be amended by the filing of an amended estimate at the time prescribed for the payment of any installment of tax paid in accordance with Section 187.20. (Res. 240-2003. Passed 12-30-03.)

#### **187.20 PAYMENT OF TAX INSTALLMENTS.**

(a) At the time of filing each declaration (required by Section 187.19) each taxpayer who is an individual shall pay to the Income Tax Administrator twenty-two and one-half per cent (22.5%) of his estimated tax liability for the current year. Thereafter, on or before the 31st day of July, October and January, such taxpayer shall pay at least a similar amount. However, if any such taxpayer shall, on or before any such payment date, file an amended declaration showing an increase or decrease of the estimated tax, the installments then and thereafter due shall be increased or diminished (as the case may be) in such a manner that ninety percent (90%) of the estimated tax liability shall be paid on or before January 31st through the payment of quarterly installments of equal amounts during the quarterly periods remaining from and after the filing of said amended declaration.

(b) At the time of declaration (required by Section 187.19), each taxpayer who is not an individual shall pay to the Income Tax Administrator twenty-two and one-half per cent (22.5%) of the taxpayer's estimated tax liability for the current year. Thereafter, on or before the 15th day of June, September and December, such taxpayer shall pay at least a similar amount. For taxpayers on a fiscal year, payments shall be made on or before the 15th day of the sixth, ninth and twelfth month of the taxpayer's taxable year. However, if any such taxpayer shall, on or before any such payment date, file an amended declaration showing an increase or decrease of the estimated tax liability, the installments then and thereafter due shall be increased or diminished (as the case may be) in such a manner that ninety percent (90%) of the estimated tax liability shall be paid on or before December 15th or the 15th day of the twelfth month through the payment of quarterly installments of equal amounts during the quarterly periods remaining from and after the filing of any such amended declaration.

(c) Penalty and/or interest will not be assessed for the late payment or non-payment of estimated tax liability in either of the following circumstances:

- (1) The taxpayer is a resident individual who resides in Bucyrus but was not domiciled in the City on the first day of January of the current calendar year.
- (2) The taxpayer has remitted, pursuant to subsections (a) or (b) hereof, an amount at least equal to one hundred percent (100%) of the taxpayer's tax liability for the preceding year, provided that the return for the preceding year reflected a twelve-month period and the taxpayer filed a return for the preceding year.

(d) For final returns and final adjustments of tax due, see Section 187.14.  
(Res. 240-2003. Passed 12-30-03.)

#### **187.21 RECORDS TO BE KEPT BY EMPLOYERS AND TAXPAYERS.**

Employers and others subject to the tax under the Ordinance are required to keep such records as will enable the filing of true and accurate returns whether of taxes withheld at source or of taxes paid or payable upon earnings or net profits, or both and such records are to be preserved to enable the City Income Tax Administrator, or any agent or employee of the City Income Tax Administrator, to verify the correctness of the returns filed. Such records shall be preserved three (3) years from the due date or date of filing whichever is later. Omission of twenty-five (25) percent of gross income, fraud, or failure to file extends this to six (6) years.  
(Res. 240-2003. Passed 12-30-03.)

#### **187.22 COLLECTION OF DEFICIENCIES; ALLOWANCE OF CREDIT FOR OVERPAYMENT.**

(a) If, as a result of investigation conducted by the City Income Tax Administrator, a return is found to be incorrect, the City Income Tax Administrator is authorized to assess and collect any underpayment of tax withheld at the source or any underpayment of tax owing by any taxpayer with respect to earnings or net profits or both: If no return has been filed and a tax is found to be owed the tax actually owed may be assessed and collected with or without the formality of obtaining a delinquent return from the employer or taxpayer.

If the tax assessed was erroneously paid or withheld to another municipality and if at the time of assessment the period allowed for refund from said municipality has expired, a non-refundable credit will be allowed. Said credit shall be calculated under the provisions of Section 185.04 of the Ordinance.

(b) Should it be disclosed, either as a result of an investigation by the City Income Tax Administrator, or through the medium of the filing of a claim or petition for refund or credit, that an overpayment has been made, the following guidelines shall apply:

- (1) The claim must be made within three years from the date on which such payment was made or the return was due, whichever is later.
- (2) No refund shall be made to any taxpayer until he has complied with all provisions of the Ordinance and has furnished all information required by the City Income Tax Administrator.

- (3) Overpayments will either be refunded or credited to the taxpayer's current year's liability at his or her option. Where no election has been made by the taxpayer, overpayments of any year's taxes shall be applied as follows:
  - A. To taxes owed for any year in the order in which such taxes become due.
  - B. In the case of a business, any refund or credit may be applied to an outstanding balance in the corresponding withholding account.
  - C. To his or her account in the form of a credit in the current tax year.
- (4) Credits of less than \$2.01 will not be allowed and refunds of less than \$2.01 will not be paid.

(e) The employer will in every instance be required to pay the full tax which should have been withheld, even though he may fail to withhold it from the employee. If too much has been withheld, the excess shall be refunded by the employer to the employee. The withholding agent (employer) will be expected to maintain complete records of such adjustments with the employees and explain the details of such adjustments in the withholding return either by schedule or statement. A refund of over-withheld tax may be paid directly to the employee provided the employer submits a statement to the City Income Tax Administrator detailing the circumstances involving said overpayment and relinquishing the right to have said funds directly refunded to them.

(f) In those cases in which too much has been withheld by an employer from an employee and remitted to the City Income Tax Administrator, and there has been a termination of the employee-employer relationship, the taxpayer (employee) may obtain an adjustment by application to the City Income Tax Administrator.  
(Res. 240-2003. Passed 12-30-03.)

### **187.23 COLLECTION OF UNPAID TAXES.**

All taxes imposed by the Ordinance remaining unpaid when the same have become due, together with all interest and penalties thereon, become a debt due the City of Bucyrus from the taxpayer, and are recoverable as other debts by suit instituted by the City Income Tax Administrator, said Administrator's representative, or City Prosecutor.

Employers who or which, although obliged under the Ordinance to withhold and remit to the City Income Tax Administrator, the taxes required to be withheld at the source (Section 187.15) shall if they fail to withhold and remit become liable to the City of Bucyrus in a civil action to enforce the payment of the debt created by such failure.

When a final return is filed as described in Section 187.14 and a deficiency is determined to be due the City of Bucyrus, action to collect the same must be brought within three (3) years after the tax was due or the return filed, whichever is later. However, in the case of fraud, failure to file or the omission of twenty-five (25) percent or more of income required to be reported and taxed prosecution may be commenced within six (6) years of the later of commission of the offense, due date of return or date return was filed.

If any of the above circumstances occur and are discovered by the Federal Internal Revenue Service or any other tax administering authorities, taxpayers are required to notify the City Income Tax Administrator within 30 days and satisfy the City of Bucyrus claim on such discovery.

(Res. 240-2003. Passed 12-30-03.)

**187.24 IDENTIFICATION REQUIRED.**

Agents and employees charged with the duty of inspection or auditing of records of employers and taxpayers will carry proper identification, which shall be subject to examination by any person whose records are sought to be examined.  
(Res. 240-2003. Passed 12-30-03.)

**187.25 APPLICABILITY.**

This chapter is inapplicable to any person or corporation upon whom or which it is beyond the legal power of Council to impose the tax; it is likewise inapplicable as to any property, income or profits (or part thereof) as to which it is beyond the legal power of Council to levy the tax. (Res. 240-2003. Passed 12-30-03.)

**187.26 SAVINGS CLAUSE.**

If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall affect only such sentence, clause, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or other parts of this chapter. It is hereby declared to be the intention of the Council of the City of Bucyrus that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Res. 240-2003. Passed 12-30-03.)

**187.27 SPLIT PAYROLLS.**

In the case of hourly employees where a pay period of one half ( $\frac{1}{2}$ ) month or less, encompasses two (2) different tax rate periods, said payroll shall be considered a split payroll with the proper rate applied to each period's earnings. If the breakdown of said payroll would constitute an accounting hardship on the employer, with the permission of the City Income Tax Administrator, an equitable average rate of pro-rating of earnings, or any such fair solution may be allowed.

In the case of salaried employees paid on a calendar month, or less basis, and said payroll encompasses two (2) different tax rate periods, said payroll shall be considered a split payroll with the proper rate applied to each period's earnings. If the breakdown of said payroll would constitute an accounting hardship on the employer, with the permission of the City Income Tax Administrator, an equitable average rate of pro-rating of earnings shall be allowed.  
(Res. 240-2003. Passed 12-30-03.)

**187.28 WITHHOLDING STATEMENTS.**

The Bucyrus Income Tax Department will require employers to file annual employee earnings reports on forms similar to Federal Form W-2 or a substitute form or list approved by the City Income Tax Administrator.

These forms and an approved form reconciling the earnings and withheld municipal income taxes with quarterly withholding reports shall be filed with the City Income Tax Administrator on or by February 28 of each year. A copy of the wage and tax statement shall be furnished each employee by January 31.  
(Res. 240-2003. Passed 12-30-03.)

**187.29 REGISTRATION OF ALL BUSINESSES OPERATING IN THE CITY.**

Every business, whether sole proprietorships, partnerships, associations, corporations, or any other entity, located within or without the City of Bucyrus, but doing business or any function of said business within the City of Bucyrus on or after January 1, 2004 shall register with the Bucyrus Income Tax Department within thirty (30) days of the beginning of that business and comply with the Income Tax Ordinance and the Regulations in force at that time. Any business subletting or subcontracting work within the City of Bucyrus shall furnish the Bucyrus City Income Tax Department with copies of Federal Form 1099 or a complete list of subcontractors including the appropriate name, address, social security number and amounts paid for work performed inside the City limits for each calendar year to be submitted by February 28 of the following year. Failure to comply will result in a penalty of \$500.00 plus other appropriate penalties and interest due.  
(Res. 240-2003. Passed 12-30-03.)

**187.30 FUNCTION OF CITY INCOME TAX ADMINISTRATOR.**

As to administration of all functions of the Bucyrus Income Tax Ordinance, including but not limited to the receipt and processing of Bucyrus City Income Tax Returns and collection of these taxes, whether by present or prior Ordinance or Resolution, the term City Income Tax Administrator shall include City Auditor.  
(Res. 240-2003. Passed 12-30-03.)

**187.31 EXEMPTIONS.**

(a) The provisions of this chapter and the Ordinance shall not be construed as levying a tax upon the following:

- (1) Proceeds from welfare benefits, unemployment insurance benefits, social security benefits, and qualified retirement plans as defined by the Internal Revenue Service.
- (2) Poor relief, pensions, social security, unemployment compensation, and disability benefits (not to be confused with employees' sick pay) received from private industry or local, state, or Federal governments, or from charitable, religious, or educational organizations.
- (3) Dues, contributions and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges and similar associations.
- (4) Proceeds of insurance, annuities, Worker's Compensation insurance, permanent disability benefits, compensation for damages for personal injury and like reimbursements, not including damages for loss of profits and wages.
- (5) Alimony or spousal support.
- (6) Gains from involuntary conversions, cancellation of indebtedness, interest on Federal obligations, and income of a decedent's estate during the period of administration (except income from the operation of a business).
- (7) Earnings and income of all persons under eighteen (18) years of age, whether residents or non-residents.
- (8) Compensation for damage to property by way of insurance or otherwise.

- (9) The rental value of a home furnished to a minister of the gospel as part of his compensation, or the rental allowance paid to a minister of the gospel as part of his compensation, to the extent used by him to rent or provide a home pursuant to section 107 of the Internal Revenue Code.
- (10) Compensation paid under section 3501.28 or 3501.36 of the Ohio Revised Code to a person serving as a precinct official, to the extent that such compensation does not exceed one thousand dollars annually. Such compensation in excess of one thousand dollars may be subject to taxation. The payer of such compensation is not required to withhold City tax from that compensation.
- (11) Compensation of an individual if all of the following apply:
  - A. The individual does not reside in the City.
  - B. The compensation paid is for personal services performed by the individual in the City on twelve or fewer days, or any part of a day, in the calendar year.
  - C. In the case of an individual who is an employee, the principal place of business of the individual's employer is located outside the City, and the individual pays tax on said compensation to the municipality, if any, in which the employer's principal place of business is located and no portion of that tax is refunded to the individual.
  - D. The individual is not a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such a promoter.
- (12) Interest and dividends from intangible property.
- (13) Income of any charitable, educational, fraternal or other type of nonprofit association or organization enumerated in Ohio Revised Code 718.01 to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.
- (14) Any association or organization falling in the category listed in the preceding paragraph receiving income from non-exempt real estate, tangible or intangible personal property, or business activities of a type ordinarily conducted for profit by taxpayers operating for profit shall not be excluded hereunder.
- (15) In the event any association or organization receives taxable income as provided in the preceding paragraph from real or personal property ownership or income producing business located both within and without the corporate limits of the City, it shall calculate its income apportioned to the City under the method or methods provided in Section 187.08.
- (16) If exempt for federal income tax purposes, fellowship and scholarship grants are excluded from City income tax.

- (17) The income of a public utility, when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the Ohio Revised Code, except a municipal corporation may tax the following, subject to Chapter 5745. of the Ohio Revised Code:
- A. The income of an electric company or combined company;
  - B. The income of a telephone company.
- As used in (17) of this section, “combined company”, “electric company”, and “telephone company” have the same meanings as in section 5727.01 of the Ohio Revised Code.
- (18) An S corporation shareholder’s distributive share of net profits of the S corporation, other than any part of the distributive share of net profits that represents wages as defined in section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in section 1402(a) of the Internal Revenue Code, to the extent such distributive share would not be allocated or apportioned to this state under division (B)(1) and (2) of section 5733.05 of the Ohio Revised Code if the S corporation were a corporation subject to the taxes imposed under Chapter 5733 of the Ohio Revised Code.

(b) Generally the above noted items in this section are the only forms of income not subject to the tax. Any other income, benefits, or other forms of compensation shall be taxable. (Res. 240-2003. Passed 12-30-03.)

### **187.32 TENANT ROSTERS.**

Every person or business who owns property inside the City limits of Bucyrus for the purpose of renting or leasing to others are required to submit to the Bucyrus Income Tax Department an annual statement to include the name(s) of the tenant(s), the street address of the rental property and the date in which the tenant took occupancy of the property. The statement will be completed on a form as prescribed by the City Income Tax Administrator and will be due no later than November 30 of each year. (Res. 240-2003. Passed 12-30-03.)