

CODIFIED ORDINANCES OF GRANVILLE

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PART ONE - ADMINISTRATIVE CODE

TITLE ONE - General Provisions

- Chap. 101. Codified Ordinances.
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CHAPTER 101
 Codified Ordinances

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 101.03 Rules of construction.
 101.04 Revivor; effect of amendment or repeal.
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CROSS REFERENCES

- See sectional histories for similar State law
 Codification in book form - see Ohio R.C. 731.23
 Imprisonment until fine and costs are paid - see Ohio R.C. 1905.30, 2947.20
 Ordinances and resolutions - see ADM. Ch. 123
 Rules of construction for offenses and penalties - see GEN. OFF. 501.04
 Statute of limitations on prosecutions - see GEN. OFF. 501.06

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 Granville, Ohio, 1978, 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 Licking 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 "Village" means the Municipality of Granville, 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
Official Standards

EDITOR'S NOTE: There are no sections in Chapter 103. This chapter has been established to provide a place for cross references and any future legislation.

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.
State flag - see Ohio R.C. 5.01

CHAPTER 105
Disposition of Real Property

105.01 Disposition by sale, lease or exchange; Council approval required.

CROSS REFERENCES
Sale or lease of property - see Ohio R.C. Ch. 721

105.01 DISPOSITION BY SALE, LEASE OR EXCHANGE; COUNCIL APPROVAL REQUIRED.

(a) Council is hereby authorized to dispose of real property owned by the Municipality, whether such disposition is of the entire interest of the Municipality in such property or a lesser included estate in such property and whether for an established period by lease or permanently by conveyance, upon such terms and conditions and according to such procedures as Council determines are in the best interests of the Municipality under the circumstances.

(b) Council is authorized to exchange real property owned by the Municipality for other real property upon the determination that the property received in any such exchange is equally or more suitable to municipal purposes than that property owned and the subject of the exchange.

(c) Any disposition of property of the Municipality, whether by sale, lease or exchange and whether of the entire interest in the property or any lesser included estate of such property, shall require the affirmative concurrence of five members of Council.
(Ord. 01-98. Passed 2-4-98.)

TITLE THREE - Legislative
Chap. 111. Council.
Chap. 113. Ordinances and Resolutions.

CHAPTER 111
Council

EDITOR'S NOTE: There are no sections in Chapter 111. This chapter has been established to provide a place for cross references and any future legislation.

CROSS REFERENCES

Number and term - see Chtr. §2.01
Qualifications - see Chtr. §2.03
Powers - see Chtr. §2.08
Meetings - see Chtr. §2.09, 2.10
Clerk - see Chtr. § 2.13

CHAPTER 113
Ordinances and Resolutions

113.01 Posting places.

CROSS REFERENCES

Adoption - see Chtr. §3.04, 3.10
Emergency - see Chtr. §3.05
Publication - see Chtr. §3.06
Adoption by reference - see Chtr. §3.09
Codification - see Chtr. §3.12

113.01 POSTING PLACES.

The following three locations are hereby established as permanent posting places for all publications, notices or ordinances, as required by the Charter:

- (a) A bulletin board at the Municipal Building; and
- (b) A bulletin board in the lobby of the Granville Public Library.
(Ord. 24-96. Passed 8-21-96.)

TITLE FIVE - Administrative

- Chap. 121. Manager.
- Chap. 123. Departmental Organization.
- Chap. 125. Department of Finance and Administration.
- Chap. 127. Department of Public Safety.
- Chap. 129. Department of Public Service.
- Chap. 131. Department of Law.
- Chap. 133. Income Tax Bureau.
- Chap. 135. Planning Commission.
- Chap. 137. Board of Zoning and Building Appeals.
- Chap. 145. Personnel Practices.
- Chap. 147. Deposit and Investment of Funds.

CHAPTER 121
Manager

- 121.01 Authority.
- 121.02 Acting Manager.
- 121.03 Rules and regulations.
- 121.04 Transfer of personnel.
- 121.05 Transfer of work among departments.

CROSS REFERENCES

- Appointment - see Chtr. §4.01
- Qualifications - see Chtr. §4.02
- Removal - see Chtr. §4.06

121.01 AUTHORITY.

In addition to the powers and duties set forth in Section 4.04 of the Charter the Manager is hereby authorized to establish such advisory or consulting committees as seem to him desirable and discharge them when their function has been served.
(Ord. 3.0. Passed 10-20-65.)

121.02 ACTING MANAGER.

The Manager may designate, by letter filed with the Clerk of Council any qualified administrative officer of the Municipality to perform his duties during his absence or disability. In the event that a designation has not been made, Council may, by resolution, appoint a qualified administrative officer of the Municipality to perform the duties of the Manager until he returns or his disability ceases. Such designation may be terminated by Council at any time and a new designation made by it.

(Ord. 3.0. Passed 10-20-65.)

121.03 RULES AND REGULATIONS.

The Manager may prescribe such general rules and regulations as he may deem necessary or expedient for the general conduct of the Administrative Department. The director of each department shall in like manner prescribe such rules and regulations as he may deem necessary and expedient for the proper conduct of his department, not inconsistent with the rules and regulations prescribed by the Manager.

(Ord. 3.0. Passed 10-20-65.)

121.04 TRANSFER OF PERSONNEL.

In order to expedite the work of any department or to cope with an increase in the duties which may evolve in any department due to periodic or seasonal changes, the Manager may transfer employees temporarily from one department to perform duties in another department. Likewise, each department or branch head shall have power to transfer employees from one function or job to another within his department.

(Ord. 3.0. Passed 10-20-65.)

121.05 TRANSFER OF WORK AMONG DEPARTMENTS.

The Manager may direct any department to perform work for any other department.

(Ord. 3.0. Passed 10-20-65.)

123.03 DUTIES OF OFFICERS AND DEPARTMENT HEADS.

(a) Officers. Each officer shall perform all duties required of his office by State law, the Charter, this Administrative Code and ordinances of the Municipality, and such other duties not in conflict therewith as may be required by the Manager. Officers of the Municipality are those persons fulfilling the duties prescribed for a position of responsibility, trust or administration by State law, the Charter, this Code and ordinances, such division heads, police officers, Purchasing Agent as well as department heads and the Manager.

(b) Department Heads. The heads of departments shall:

- (1) Be immediately responsible to the Manager for the effective administration of their departments and all assigned activities;
- (2) Keep informed as to the latest practices in their particular field and inaugurate, with the approval of the Manager, such new practice as appears to be of benefit to the service and to the public;
- (3) Submit reports of the activities of their departments when requested by the Manager;
- (4) Establish and maintain records and reports in sufficient detail to furnish information necessary for proper control of departmental activities and to form a basis for the reports required by the Manager;
- (5) Have power, when so authorized by the Manager, to appoint and remove all of their subordinates; and
- (6) Be responsible for the proper custody and maintenance of all Municipal property and equipment used in their departments.

(Ord. 3.0. Passed 10-20-65.)

123.04 ACTING DEPARTMENT HEADS.

Whenever for any reason a department head is unable to perform his duties, the Manager may name a substitute until the disability is removed or the position becomes vacant. (Ord. 3.0. Passed 10-20-65.)

CHAPTER 125
Department of Finance and Administration

125.01	Designation of functions.	125.18	Fiscal Officer.
125.02	Division of General Administration.	125.19	Signature on notes and bonds.
125.03	Division of Purchases.	125.20	Duties of Finance Director.
125.04	Submission of requisitions.	125.21	Processing of purchase orders.
125.05	Processing of requisitions.	125.22	Signature and delivery of purchase orders and contracts.
125.06	Formal bidding.	125.23	Invoices and vouchers.
125.07	Opening and tabulation of bids; award of contract.	125.24	Processing vouchers.
125.08	Purchase orders.	125.25	Payrolls.
125.09	Emergency purchases.	125.26	Payments on contracts.
125.10	Inspection of deliveries.	125.27	Accrual of revenues.
125.11	Sale or other disposition of surplus property.	125.28	Report to Council and the Manager.
125.12	Stores.	125.29	Treasury Investment Account.
125.13	Purchase from Federal government.	125.30	Proceeds from the sale of public property.
125.14	Inventory of property.		
125.15	Rules and regulations.		
125.16	Chief Fiscal Clerk.		
125.17	Division of Finance.		

CROSS REFERENCES

Creation - see Chtr. §5.01, ADM. 123.01
 Central purchasing - see Chtr. §5.04
 Competitive bidding - see Chtr. §5.05
 Annual tax budget - see Chtr. §6.02
 Uniform Bond Law - see Ohio R. C. Ch. 133
 Uniform Depository Act - see Ohio R.C. Ch. 135

125.01 DESIGNATION OF FUNCTIONS.

The Department of Finance and Administration shall be under the direction of the Director of Finance. It shall perform the following functions hereinafter set forth and such others as may be delegated to it from time to time by the Manager:

- (a) General administration;
 - (b) Personnel administration;
 - (c) Purchasing;
 - (d) Finance; and
 - (e) Permit and fee issue and collection.
- (Ord. 3.0. Passed 10-20-65.)

125.02 DIVISION OF GENERAL ADMINISTRATION.

The Division of General Administration shall perform the following duties:

- (a) Provide an information service at the Municipal Building;
 - (b) Provide mail distribution service for all Municipal departments;
 - (c) Provide copy reproduction facilities for all departments; and
 - (d) Provide such other services as may be required by the Manager.
- (Ord. 3.0. Passed 10-20-65.)

125.03 DIVISION OF PURCHASES.

The Division of Purchases shall perform the following duties:

- (a) Make all purchases required by the various departments, divisions, offices, sections and units of the Municipal government in conformity with the control procedures established for the purpose;
 - (b) Prepare or obtain and maintain standard specifications for materials, supplies and equipment whenever practicable;
 - (c) Keep informed and maintain records as to the sources of supply for all classes of purchases, bids and price quotations, and other related items;
 - (d) Keep inventory records of all equipment and major items of supplies owned by the Municipality and make periodic inventories;
 - (e) Advise and assist the Manager in the formulation of policies of the Municipality;
 - (f) Conduct emergency purchasing in accordance with approved procedures when formal procurement is impracticable;
 - (g) Sell unused or worn out, surplus or obsolete equipment and materials when identified as such by proper authority; and
 - (h) Perform such other duties as may be required by the Manager.
- (Ord. 3.0. Passed 10-20-65.)

125.04 SUBMISSION OF REQUISITIONS.

Whenever it is deemed necessary or desirable by any department head to make any purchase of supplies, material, equipment or contractual services in order to promote the more efficient operation of the public service of the agency under his direction, he shall prepare and submit to the purchasing function a requisition therefor. Such requisition shall specify the nature of the purchase desired, the quantity required and the performance requirements to be met. It shall also indicate the date on which delivery is needed and may propose the names and addresses of potential suppliers. (Ord. 3.0. Passed 10-20-65.)

125.05 PROCESSING OF REQUISITIONS.

Whenever the Purchasing Agent receives a requisition he shall make inquiry of potential suppliers as to the cost of such purchase, in the form of informal offers to supply the items wanted. If the probable cost will be more than the amount designated in Section 5.05 of the Charter, he shall resort to formal bidding, as outlined in this chapter. If the cost is less than the amount designated in Section 5.05 of the Charter, he may award the purchase to the supplier offering the lowest and best bid among the informal bidders, provided at least three suppliers are given an opportunity to offer a bid.
(Ord. 3.0. Passed 10-20-65.)

125.06 FORMAL BIDDING.

Whenever it is determined that formal bidding is necessary because of the amount involved, the Purchasing Agent shall prepare or cause to be prepared specifications for the article or service required and shall advertise the requirements of the Municipality, once each week, for two consecutive weeks in a newspaper of general circulation, in professional or trade magazines or by posting in other appropriate places for the purpose of inviting suppliers to tender bids in writing for the furnishing of such requirements, such bids to be opened and tabulated publicly at a time and place specified in such published notice. Subject to approval of Council as provided in Section 125.07, the annual appropriation ordinance shall be sufficient authority for the expenditure without the passage of any supplementary or specific ordinance by Council. If, however, the contemplated purchase was not included in the annual budget and appropriation, a supplementary appropriation ordinance shall be required.
(Ord. 3.0. Passed 10-20-65.)

125.07 OPENING AND TABULATION OF BIDS; AWARD OF CONTRACT.

Where formal bidding is employed, the bids shall be opened and tabulated publicly by the Purchasing Agent and the Chief Fiscal Clerk at the time and place specified in the advertisement for bids.

The tabulation shall be reviewed by the Manager, together with the Chairman of the Committee of Council which has jurisdiction over the particular supplies, material, equipment or contractual services being purchased. The Manager and the aforementioned Chairman shall make such investigation of the responsibility of the bidders as they deem necessary and shall at the earliest possible time after receipt of bids report to Council their recommendation of the lowest and best responsible bidder to which the contract should be awarded.

The final authority for the award of contracts shall rest with Council and shall be made by affirmative vote of at least four members of Council unless Council determines that the public interest would be better served by rejecting all bids and ordering a new advertisement in which case Council may so order by affirmative vote of at least four members.

Before any contract is signed it shall be submitted to the Chief Fiscal Clerk for encumbrance and certification and approved as to form by the Law Director.

(Ord. 22-70. Passed 11-18-70.)

125.08 PURCHASE ORDERS.

Whenever informal bidding is followed pursuant to this chapter, the Purchasing Agent shall prepare a purchase order addressed to the successful bidder, directing him to supply the goods or services required in accordance with the terms agreed upon. Such purchase order shall be submitted to the Chief Fiscal Clerk for encumbrance and certification.

(Ord. 3.0. Passed 10-20-65.)

125.09 EMERGENCY PURCHASES.

In case of actual emergency, and with the consent of the Manager, any using branch head may purchase directly in the open market any supplies, materials, equipment or contractual services whose immediate procurement is essential to prevent delays in the work of the using agency which may vitally affect the life, health, or convenience of citizens. The head of such using agency shall send to the Purchasing Agent a requisition and a copy of the delivery record together with a full written explanation of the circumstances of the emergency, which shall be filed by the Purchasing Agent as a permanent and public record. The Manager shall by rules and regulations prescribe the procedure under which such emergency purchases may be made. (Ord. 3.0. Passed 10-20-65.)

125.10 INSPECTION OF DELIVERIES.

The Purchasing Agent shall inspect, supervise or direct the inspection of all deliveries of supplies, materials, equipment or contractual services to determine their conformance with the specifications set forth in or referred to in the order or contract. The Purchasing Agent shall have authority to require the submission of samples with bids where appropriate, to test such samples and to test deliveries for comparison with the sample submitted. In the performance of such tests, the Purchasing Agent shall have authority, within budgetary limitations, to make use of the laboratory facilities of any city, county or State agency or any private laboratory. (Ord. 3.0. Passed 10-20-65.)

125.11 SALE OR OTHER DISPOSITION OF SURPLUS PROPERTY.

The Manager is authorized and directed to provide for the sale of surplus equipment and supplies, including motor vehicles, in the following manner:

- (a) At such time as equipment, including motor vehicles, and supplies of the Municipality serve no useful municipal purpose, the Manager shall provide for the sale of such equipment or supplies as provided in this section. Such determination shall be made not less than once during each calendar year.
- (b) Sale of surplus equipment, as determined under subsection (a) hereof, shall be sold by the Manager by one or more of the following methods:
 - (1) By the acceptance of sealed bids, after advertising not less than one time in a newspaper of general circulation in the Municipality.
 - (2) By public auction, after advertisement for not less than one time in a newspaper of general circulation in the Municipality.
- (c) The proceeds for the sale of surplus property shall be deposited in the Municipal treasury to the credit of the division having jurisdiction and control over such property.
- (d) The Manager shall keep full and accurate records of the sale of such property.
- (e) The Manager shall estimate the value of equipment or supplies to be sold under the provisions of this section. The sale of equipment or supplies having as estimated value in excess of one thousand dollars (\$1,000) shall be authorized by Council before sale as provided in subsection (b)(l) hereof. The authorization shall be made by motion entered upon the minutes of Council. (Ord. 6-84. Passed 3-21-84.)
- (f) For items determined to have a fair market value of less than two hundred fifty dollars (\$250.00), by disposition by the Manager under such terms and conditions as the Manager determines to be appropriate after consultation with and the concurrence of Council. (Ord. 11-94. Passed 6-1-94.)

125.12 STORES.

Council may provide a Store Revolving Fund of sufficient amount to finance the purchase and storage of supplies and materials which are used in sufficient quantities to be purchased and stored advantageously. Such Fund shall be under the control of the person designated by the Manager, who shall be responsible and accountable for all supplies, materials and equipment in his custody and shall maintain a perpetual inventory record thereof. (Ord. 3.0. Passed 10-20-65.)

125.13 PURCHASES FROM FEDERAL GOVERNMENT.

The Purchasing Agent may purchase any personal property from the Federal government whenever such property is offered, if he finds that such purchase can be made at prices less than would be obtained by taking bids as provided by law for purchases from private persons. It shall not be necessary for him to advertise for bids but he may make such purchases upon such formalities and such terms as are required by the Federal government irrespective of the amount of money involved. (Ord. 3.0. Passed 10-20-65.)

125.14 INVENTORY OF PROPERTY.

The purchasing function shall establish and maintain a perpetual inventory record of all nonexpendable property belonging to the Municipality and its various agencies. Thereafter, at least annually, the Manager shall cause such an inventory to be procured and a detailed report made of all shortages and overages as well as of the condition of such property as is no longer suitable for use. This shall be used by the Manager for his information and as a basis for administrative action. (Ord. 3.0. Passed 10-20-65.)

125.15 RULES AND REGULATIONS.

The Purchasing Agent shall establish and may amend any rules and regulations which he deems necessary to the operation of the purchasing function. Such rules and amendments thereto shall be consistent with the Charter and Municipal ordinances and shall be subject to the approval of the Manager. (Ord. 3.0. Passed 10-20-65.)

125.16 CHIEF FISCAL CLERK.

The office of the Chief Fiscal Clerk shall be under the supervision of the Director of Finance who shall be accountable to the Manager. He shall perform the following duties:

- (a) Assist in the issuance of building permits in conformity with the codes and laws applicable to building inspection;
- (b) Assist in the issuance of sewer permits and water tap permits in conformity with established rules and regulations;
- (c) Prepare and submit such reports to State and County agencies as may be required by State law;
- (d) On request of the Manager, prepare relevant material for public information;
- (e) Assist the Manager in preparation of materials for Council; and
- (f) Perform such other duties as may be required of him by the Manager.

(Ord. 3.0. Passed 10-20-65.)

125.17 DIVISION OF FINANCE.

The Division of Finance shall be under the direction of a Director of Finance who shall be accountable to the Manager. He shall perform the following duties:

- (a) Keep in proper books a full and accurate account of all the moneys received and disbursed by him on behalf of the Municipality as well as all outstanding sums due the Municipality and all orders and contracts upon which the Municipality is obligated;
- (b) Receive and have custody of all moneys paid to the Municipality and to disburse Municipal moneys in accordance with the Municipal Charter and ordinances;
- (c) Render a monthly report to Council reflecting the financial condition of the Municipality;
- (d) Certify that funds are available according to law to pay all contracts, agreements or other obligations for the expenditure of public funds entered into by any official of the Municipal government, and no such contract, agreement or other obligation shall be valid until so certified by him, or an agent designated by him. Such designation shall be made in writing and filed with the Clerk of Council;
- (e) Keep an accurate account of the bonded debt of the Municipality and of the payment of interest and principal thereon;
- (f) Prepare the municipal payroll;
- (g) Prepare and submit such reports as may be required by law;
- (h) Assist the Manager in preparing the preliminary draft of the annual budget; and
- (i) Perform such other duties as may be required by the Manager. (Ord. 3.0. Passed 10-20-65.)

125.18 FISCAL OFFICER.

The Director of the Department of Finance shall be the Fiscal Officer of the Municipality, and the Fiscal Agent of the Municipality in all transactions under the Uniform Bond Law. (Ord. 3.0. Passed 10-20-65.)

125.19 SIGNATURES ON NOTES AND BONDS.

The Mayor and the Fiscal Officer are designated as officials to sign all notes and/or bonds issued by the Municipality, including short term notes when properly authorized by ordinance. (Ord. 3.0. Passed 10-20-65.)

125.20 DUTIES OF FINANCE DIRECTOR.

The Director of Finance shall perform all duties prescribed by ordinance or required by the laws of the State of Ohio not inconsistent with the provisions of the Municipal Charter, which duties shall include those prescribed to be performed by the Clerk and Treasurer of a Village under the statutory form of government. (Ord. 3.0. Passed 10-20-65.)

125.21 PROCESSING OF PURCHASE ORDERS.

When a purchase order approved by the Purchasing Agent is submitted to the Chief Fiscal Clerk under the provisions of Section 125.08 and any contract is submitted for encumbrance and certification as provided in Section 125.07, the Chief Fiscal Clerk shall examine the account to determine whether or not there is an unencumbered balance remaining in the amount allotted for the purpose to the account against which it is proposed that the purchase or contract be charged. If the unencumbered balance of the allotment is adequate,

he shall encumber such balance by the amount of the purchase order or contract and enter upon the face of such purchase order or contract the following certificate which he shall sign:

"It is hereby certified that the amount (\$) required to meet the contract, agreement, obligation, payment or expenditure for the above has been lawfully appropriated or authorized or directed for such purpose and is in the Treasury or in process of collection to the credit of the _____ Fund free from any obligation or certification now outstanding."

Date _____

Director of Finance

He shall retain a copy for his files. (Ord. 3.0. Passed 10-20-65.)

125.22 SIGNATURE AND DELIVERY OF PURCHASE ORDERS AND CONTRACTS.

Each purchase order certified as properly encumbered shall be delivered to the Manager who shall then sign the same and send it to the vendor as his authority for performance. Each contract, when certified as properly encumbered shall be delivered to the Manager who shall sign the same on behalf of the Municipality and send a copy to the contractor as his authority for performance. Any goods delivered or work performed prior to the date of issue of the purchase order or contract, legally signed and delivered shall be entirely at the risk of the vendor or contractor. (Ord. 3.0. Passed 10-20-65.)

125.23 INVOICES AND VOUCHERS.

Vendors who supply goods or services in response to purchase orders shall deliver such goods or service in compliance with the terms thereof. When they have performed the obligations which rest upon them under such purchase orders, they shall render invoices therefor, and on such invoices they shall enter the number and date of the pertinent purchase order. Each such invoice shall be delivered first to the agency which received the goods or services which shall prepare and sign a certificate of the following tenor. "The goods and/or services covered by this invoice have been received and were of the quantity and quality specified in the purchase order and billed on this invoice. Signed _____." The certificate shall also certify that the computations on the invoice have been checked and found correct. (Ord. 3.0. Passed 10-20-65.)

125.24 PROCESSING VOUCHERS.

All invoices shall be delivered promptly to the Chief Fiscal Clerk who shall prepare a voucher and audit it to see that it is complete and correct and that the order was legally made. The outstanding encumbrance shall be credited and the cash balance debited in each case and a check written in payment. Any adjustments due to shortage in deliveries, reductions in price or discounts taken shall be made when the entries affecting encumbered balances are made. Checks shall be signed by the Chief Fiscal Clerk by the Manager and by the Mayor or Vice Mayor. When properly signed by two of the officials designated above, checks shall be delivered promptly to the claimant or payee. (Ord. 3.0. Passed 10-20-65.)

125.25 PAYROLLS.

The payrolls prepared by the Director of Finance or his agent shall be examined by the Manager, who shall approve those on which the employees named thereon have been legally appointed and are shown thereon by proper titles and approved rates of pay. When the payroll is approved by the Manager, the Manager and the Chief Fiscal Clerk shall prepare, sign and deliver checks for the amounts shown to the employees named. It shall not be necessary to encumber payrolls before payment or to certify to the availability of funds appropriated for personal services except those obtained on a contractual basis. (Ord. 3.0. Passed 10-20-65.)

125.26 PAYMENTS ON CONTRACTS.

Payments on signed contracts shall be made in strict accordance with the terms of such contracts when the conditions laid down in such contracts have been faithfully complied with by the contractor. Vouchers for partial payments on construction contracts shall bear the certificate of the designated engineer or consultant as to the percentage of completion of the contract at the date of the voucher and no payment shall be made of a greater proportion of the contract price than has been completed. Vouchers against contracts shall be credited against outstanding encumbrances and charged against cash expenditures before they are paid. Checks for payment of vouchers against contracts shall be prepared by the Director of Finance or a designated agent and signed by him and by the Manager. Such checks shall be delivered promptly to the contractors. (Ord. 3.0. Passed 10-20-65.)

125.27 ACCRUAL OF REVENUES.

The Director of Finance shall open an account for each source of Municipal revenue, debiting the estimated revenue as used in the Municipal budget, and crediting collections as received. The balance at any time represents the accrual of revenues still to be collected if the budget is to be covered. (Ord. 3.0. Passed 10-20-65.)

125.28 REPORT TO COUNCIL AND THE MANAGER.

The Director of Finance shall report at least once each month to the Manager and to Council on the status of all funds, all appropriations, all revenue estimates and collections, all allotment and all expenditures as well as bond redemption and interest payments made and due to be made during the fiscal year. (Ord. 3.0. Passed 10-20-65.)

125.29 TREASURY INVESTMENT ACCOUNT.

There is hereby established an account known as the Treasury Investment Account. All moneys paid to the Municipality for redemption of Waterworks Improvement Bonds shall be credited to this account and all interest payments received on such Bonds shall be used as general operation funds for the Municipality. (Ord. 1-74. Passed 1-9-74.)

125.30 PROCEEDS FROM THE SALE OF PUBLIC PROPERTY.

The proceeds from the sale of public property by the Village shall be used only for debt reduction or the purchase, improvement or acquisition of a capital asset. (Ord. 19-07. Passed 12-5-07.)

CHAPTER 127
Department of Public Safety

127.01	Composition.	127.06	Bond.
127.02	Division of Police; duties of Chief.	127.07	Uniform.
127.03	Qualifications of hourly rate police officers.	127.08	Division of Building Inspection.
127.04	Duties of hourly rate police officers.	127.09	Fire Department.
127.05	Worker's compensation for hourly rate police officers.	127.10	Auxiliary Police.

CROSS REFERENCES

Creation - see Chtr. §5.01, ADM. 123.01
 Volunteer Firemen's Dependents Fund - see Ohio R. C. Ch. 146
 Fire protection contracts - see Ohio R. C. 307.05, 505.44 717.02
 Police protection contracts - see Ohio R. C. 505.441, 737.04
 Police and Firemen's Disability and Pension Fund - see Ohio R.C. Ch. 742
 Employment provisions - see ADM. Ch. 145

127.01 COMPOSITION.

The Department of Safety shall be under the direction of a Safety Director. It shall be composed of the following divisions, which shall have the functions hereinafter set forth and such others as may be delegated from time to time by the Manager:

- (a) Police;
- (b) Building Inspector; and
- (c) Fire.

(Ord. 3.0. Passed 10-20-65.)

127.02 DIVISION OF POLICE; DUTIES OF CHIEF.

The Division of Police shall be under the direction of a Chief of Police who shall be accountable to the Safety Director. He shall perform the following duties:

- (a) Formulate and administer procedures pertaining to the enforcement of rules and regulations for the government and operation of the Police Department;
- (b) Be responsible for the preservation of the public peace and order, the prevention and detection of crime, the apprehension of offenders, the protection of persons and property and the enforcement of law including ordinances of the Municipality;

- (c) Develop a schedule of regular assignment of police officers and submit schedules to the Safety Director for approval;
 - (d) Have control of temporary assignments of all police officers and employees of the Police Department;
 - (e) Provide for the training and instruction of the officers and employees of the Police Department; Act as a liaison officer with other law enforcement agencies; and
 - (g) Perform such other duties as the Safety Director may require.
- (Ord. 3.0. Passed 10-20-65.)

127.03 QUALIFICATIONS OF HOURLY RATE POLICE OFFICERS.

The members of the police force shall be residents of Licking or an adjacent county but need not be residents of the Municipality and may not be under the age of twenty one years at the time of their employment. (Ord. 4-87. Passed 5-6-87.)

127.04 DUTIES OF HOURLY RATE POLICE OFFICERS.

The hourly rate police officers shall have all police powers, but shall perform only such police duties as assigned by the Director of Safety or Chief of Police and shall act only when in uniform as prescribed by the Safety Director.
(Ord. 3.0. Passed 10-20-65.)

127.05 WORKER'S COMPENSATION FOR HOUR RATE POLICE OFFICERS.

Hourly rate policemen shall be deemed to be employees of the Municipality when performing police duties under the direction of the Chief of Police. Such policemen shall be covered by Worker's Compensation in accordance with Industrial Commission of Ohio rules and regulations pertaining to the volunteer policemen and firemen of public employers.
(Ord. 3.0. Passed 10-20-65.)

127.06 BOND.

Each hourly rate police officer as a condition precedent to serving as such, shall furnish, at Municipal expense, a bond in the amount and upon the same terms and conditions as are required by resolution of Council. (Ord. 3.0. Passed 10-20-65.)

127.07 UNIFORM.

Each hourly rate police officer shall provide for himself, at his own expense, a uniform as prescribed by the Director of Safety. He shall receive a uniform maintenance allowance as prescribed by Council. (Ord. 3.0. Passed 10-20-65.)

127.08 DIVISION OF BUILDING INSPECTION.

The Division of Building Inspection shall consist of a Building Inspector who shall be accountable to the Safety Director. He shall perform the following duties:

- (a) Enforce all applicable laws and ordinances of the Municipality regulating building, housing, zoning, plumbing, heating and electrical installations;

- (b) Make inspection to ascertain conformity with the codes and laws applicable to building and zoning in the Municipality;
 - (c) Perform inspections and investigations and make reports as shall be required in accordance with instructions of the Manager as shall be stated in administrative directives; and
 - (d) Perform such other duties as the Safety Director may require.
- (Ord. 3.0. Passed 10-20-65.)

127.09 FIRE DEPARTMENT.

Fire protection is provided by contract with the Granville Volunteer Fire Department, Inc. (Ord. 3.0. Passed 10-20-65.)

127.10 AUXILIARY POLICE.

(a) There is hereby created within the Department of Safety an Auxiliary Police Unit with a maximum number of six (6) members, who shall be appointed by the Village Manager.

(b) Auxiliary police officers shall serve so long as the Village Manager may direct, or until a resignation submitted by such member is accepted by the Village Manager.

(c) Each member of the Auxiliary Police Unit shall be a resident of Licking County, Ohio, or an adjacent county, and must be at least twenty-one years of age at the time of his/her appointment.

(d) The Chief of Police shall be the commanding officer of the Auxiliary Police Unit and shall have control of the assignment, training, stationing and direction of work of such unit. The Auxiliary Police Unit shall have all police powers, but shall perform only such police duties as are assigned by the Chief of Police and shall act only when in a prescribed uniform. The Chief of Police shall prescribe the time and place such uniform shall be worn. Auxiliary Police Unit members shall obey the chain of command of the Police Department and shall take orders from all regularly appointed members thereof.

(e) The Chief of Police shall prescribe the rules and regulations for the organization, administration, conduct and control of the Auxiliary Police Unit.

(f) Uniforms will be provided for each member of the Auxiliary Police Unit, with the exception of leather gear and footwear, and each member will be required to provide his/her own duty sidearm.

(g) Service to be Voluntary; Travel and Expense Allowance.

(1) All services performed by Auxiliary Police personnel shall be on a voluntary basis and within the Village.

(2) Auxiliary Police Unit members shall be entitled to receive the sum of one hundred fifty dollars (\$150.00) annually as a travel and incidental expense allowance. Payment of this sum may be made either by installments or in a lump sum, as determined by the Finance Director. The method of payment shall be uniform for all members, but may be changed from time to time. Newly appointed members shall be entitled to a prorated portion of the yearly allowance based upon time of appointment. (Ord. 02-03. Passed 2-19-03.)

CHAPTER 129
Department of Public Service

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|--------|--|--------|--|
| 129.01 | Composition. | | |
| 129.02 | Division of Streets and Parks;
duties of Superintendent. | 129.05 | Water System; duties of
Superintendent. |
| 129.03 | Division of Buildings and
Street Lighting; duties of
Superintendent. | 129.06 | Waste Water System; duties
of Superintendent. |
| 129.04 | Division of Utilities; duties of
Director. | | |

CROSS REFERENCES

- Creation - see Chtr. §5.01, ADM. 123.01
 Compulsory service connections - see Ohio R.C. 729.06, 743.23, 743.37
 Employment provisions - see ADM. Ch. 145
 Sewer regulations and charges - see S.U. & P.S. Ch. 921, Ch. 923
 Water regulations and charges - see S.U. & P.S. Ch. 925
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129.01 COMPOSITION.

The Department of Service shall be under the direction of a Service Director. It shall be composed of the following divisions which shall have the functions hereinafter set forth and such others as may be delegated to it from time to time by the Manager:

- (a) Building and street lighting;
- (b) Streets and parks; and
- (c) Utilities, including the water system and the sewer system.

(Ord. 3.0. Passed 10-20-65.)

129.02 DIVISION OF STREETS AND PARKS; DUTIES OF SUPERINTENDENT.

The Division of Streets and Parks shall be under the direction of a Superintendent and shall be accountable to the Service Director. He shall perform the following duties:

- (a) Formulate and administer procedures pertaining to the management, operation, development, construction, repair, maintenance, improvement and extension of the street and highway system of the Municipality;
- (b) Service and maintain the physical plant of the park system of the Municipality;
- (c) Keep and maintain such maps and records as are necessary for the fulfillment of his functions;

- (d) Apply and maintain all markings for traffic control upon the streets and curbs;
- (e) Answer inquiries arising out of the operation of the Division; and
- (f) Perform such other duties as may be required by the Service Director.

(Ord. 3.0. Passed 10-20-65.)

129.03 DIVISION OF BUILDINGS AND STREET LIGHTING; DUTIES OF SUPERINTENDENT .

The Division of Buildings and Street Lighting shall be under the direction of a Superintendent and shall be accountable to the Service Director. He shall perform the following duties:

- (a) Maintain, clean and repair all public buildings owned and operated by the Municipality;
- (b) Keep and maintain such maps and records as are necessary for the fulfillment of his functions;
- (c) Answer inquiries arising out of the operation of the Division;
- (d) Receive and approve all applications for use of the physical plant of the Municipality in accordance with rules and regulations established for that purpose; and
- (e) Perform such other duties as may be required by the Service Director.

(Ord. 3.0. Passed 10-20-65.)

129.04 DIVISION OF UTILITIES; DUTIES OF DIRECTOR.

The Division of Utilities shall be under the direction of a Director of Utilities. The Director of Utilities shall be a State of Ohio Certified Operator, Class II or higher, of both water supply works and waste water works. He shall be accountable to the Service Director and he shall perform the following duties:

- (a) Formulate and administer procedures pertaining to the management, operation, development, construction, repair, maintenance, improvement and extension of the water and waste water systems of the Municipality;
- (b) Keep and maintain such maps and records and prepare all reports necessary for the proper and lawful operation of the Division of Utilities;
- (c) Perform such other duties as may be required by the Service Director; and
- (d) Perform the duties of the Superintendent of the water system and the Superintendent of the waste water system if either or both positions are vacant.

(Ord. 21-70. Passed 11-4-70.)

129.05 WATER SYSTEM; DUTIES OF SUPERINTENDENT.

The Division of Water shall be under the direction of a Superintendent. He shall be accountable to the Director of Utilities and shall perform the following duties:

- (a) Supervise the operation, maintenance and repair of water treatment and distribution equipment and facilities;
- (b) Prepare work schedules for and supervise the operators and other employees of the Division of Water; and
- (c) Perform such other duties as may be required by the Director of Utilities.

(Ord. 21-70. Passed 11-4-70.)

129.06 WASTE WATER SYSTEM; DUTIES OF SUPERINTENDENT.

The Division of Waste Water shall be under the direction of a Superintendent. He shall be accountable to the Director of Utilities and shall perform the following duties:

- (a) Supervise the operation, maintenance and repair of waste water collection and treatment equipment and facilities;
 - (b) Prepare work schedules for and supervise the operators and other employees of the Division of Waste Water; and
 - (c) Perform such other duties as may be required by the Director of Utilities.
- (Ord. 21-70. Passed 11-4-70.)

CHAPTER 131
Department of Law

131.01 Duties of the Director of Law.

131.02 Compensation of Director of Law.

CROSS REFERENCES

Creation - see Chtr. '5. 01, ADM. 123.01

Head - see Chtr. '5.02, ADM. 123.02

131.01 DUTIES OF THE DIRECTOR OF LAW.

The Department of Law shall be under the direction of the Director of Law who shall be accountable to the Manager. He shall perform the following duties:

- (a) Attend meetings of Council and attend Council committee meetings and meetings of boards and commissions as requested;
- (b) Advise Council, the Manager, boards, commissions and all other officers and departments of the Municipality on all matters of law;
- (c) Draft or cause to be drafted all ordinances, resolutions, agreements and contracts to be made or entered into by the Municipality and approve the form of such instruments;
- (d) Prosecute violators of municipal ordinances and represent the Municipality in actions at law when required;
- (e) Review and report to Council on the official bonds of all officers of the Municipality;
- (f) Give his opinion upon any legal questions affecting the municipal government submitted to him by Council or any of its committees, or by other appropriate municipal officials;
- (g) Perform such other duties as may be required by the Manager; and
- (h) Perform all legal services incident to public improvements and the issuance of notes and bond in payment thereof.

(Ord. 3.0. Passed 10-20-65.)

131.02 COMPENSATION OF DIRECTOR OF LAW.

The Director of Law shall be compensated for his services as provided by resolution of Council for attendance as required at Council meetings and committee meetings, for acting as prosecuting attorney of the Mayor's Court and for all other duties not hereinafter specified.

(Ord.3.0. Passed 10-20-65.)

CHAPTER 133
Income Tax Bureau

- 133.01 Appointment of Tax Commissioner;
temporary help.

CROSS REFERENCES

Power to levy income tax - see Ohio Const., Art. XVIII, Sec. 3
Annual tax budget - see Chtr. § 6.02
Tax levies - see Chtr. § 6.04
Income tax regulations - see ADM. Ch. 171
Tax Commissioner - see ADM. 171.12, 171.13

133.01 APPOINTMENT OF TAX COMMISSIONER; TEMPORARY HELP.

- (a) The Manager is hereby authorized and directed to appoint a Tax Commissioner to be the chief administrative officer of the Income Tax Bureau.
- (b) The Manager is authorized and directed to hire temporary help as needed in the future to assist and carry on the work of the Income Tax Bureau.
- (Ord. 37-68. Passed 12-18-68.)

CHAPTER 135
Planning Commission

135.01 Duties.

CROSS REFERENCES

Creation; composition - see Chtr. § 8.01

Powers and duties - see Ohio R.C. 713.02, 713.06

Building permits - see BLDG. Ch. 1305

135.01 DUTIES.

In addition to the power and duties provided in Section 8.01 of the Charter and as established by Ordinance, the Planning Commission shall:

- (a) Report to Council at least annually on the physical needs of the Municipality;
- (b) Prepare a long term capital improvement program for Council approval and annually submit to the Manager cost estimates on capital improvements which should be included in the annual budget;
- (c) Cooperate with the Regional Planning Commission and the planning commissions of adjacent municipalities;
- (d) Review building permit applications for construction that is not in conformance with the Zoning Code and make recommendations to the Manager; and
- (e) Perform such other duties as may be required by ordinance or requested by the Manager.

(Ord. 3.0. Passed 10-20-65.)

CHAPTER 137
Board of Zoning and Building Appeals

EDITOR'S NOTE: There are no sections in Chapter 137.
This chapter has been established to provide a place for cross
references and any future legislation.

CROSS REFERENCES

Creation; composition- see Chtr. § 8.02
Appeals from zoning decisions - see Ohio R.C. 713.11
Council to hold public hearing - see Ohio R.C. 713.12

CHAPTER 145
Personnel Practices

145.01	Intent and purpose.	145.15	Leave without pay; training leave.
145.02	Department of Personnel.	145.16	Holidays.
145.03	Responsibility; scope.	145.17	Police called to testify.
145.04	Appointment of employees; rate of pay.	145.18	Travel allowance.
145.05	Bonds.	145.19	Physical examinations.
145.06	Employee status determination.	145.20	Discipline and discharge procedures.
145.07	Advancements in pay and promotions.	145.21	Grievance procedure.
145.08	Pay period; number of hours worked.	145.22	Insurance coverage.
145.09	Overtime pay.	145.23	Additional rules and regulations
145.10	Sick leave.	145.24	Variances.
145.11	Injury leave.	145.25	Discrimination.
145.12	Vacation leave.	145.26	Male gender to include female gender.
145.13	Jury or witness duty.	145.27	Classifications and compensation plan.
145.14	Members of Reserve and National Guard Units called to active duty.	145.28	Drug Free Workplace established.
		145.29	Family and Medical Leave.
		145.30	Harassment Policy.

CROSS REFERENCES

Worker's Compensation - see Ohio Const. Art. II, 35;
Ohio R.C. Ch. 4123

Wages and hours on public works - see Ohio Const. Art. II, 37;
Ohio R.C. Ch. 4115

Creation of departments - see Chtr. § 5.01

Bonds - see Chtr. § 10.02

Fair employment practices - see Chtr. § 10.04

145.01 INTENT AND PURPOSE.

It is the intent and purpose of this chapter to define and establish a merit system and a code of personnel policies and procedures.
(Ord. 19-02. Passed 11-20-02.)

145.02 DEPARTMENT OF PERSONNEL.

The Director of Finance shall be responsible for and accountable to the Manager for administration and implementation of personnel functions for all departments of the Municipality. The Director of Finance shall perform the following duties:

- (a) Maintain a personnel file for each employee and keep all personnel information and records necessary for proper administration of personnel policy; and
- (b) Administer the regulations, policies and procedures set forth in the personnel policy. (Ord. 19-02. Passed 11-20-02.)

145.03 RESPONSIBILITY; SCOPE.

(a) The Director of Finance shall be responsible for administering these regulations. Problems not specifically covered by these regulations shall be resolved by the Director of Finance, or the Manager, using the provisions of this Code and the Charter as a general guide.

(b) All full-time, part-time, and temporary employees, other than those elected to office and those appointed to office by Council, shall be governed by the regulations, policies and procedures herein included.
(Ord. 19-02. Passed 11-20-02.)

145.04 APPOINTMENT OF EMPLOYEES; RATE OF PAY.

(a) The Manager shall appoint in the matter prescribed by the Charter and ordinances all officers and employees of the Municipality, except those elected to office or appointed by Council.

(b) The Manager may delegate the responsibility for recruitment, testing, interviewing and all similar activities to other employees or officers.

(c) Generally, a new employee shall be paid the minimum rate of pay for his class. Exceptions may be granted upon the written prior approval of the Manager in the following cases:

- (1) The minimum rate for each class is based upon a new employee meeting the minimum qualifications stated in the class specification.
- (2) The Manager may appoint him to a higher pay grade if it is determined that the employee has exceptional training, experience and qualifications.
- (3) Village employees will receive wage and salary compensation by means of electronic funds transfer from the Village's bank into a direct deposit account maintained by the employee, unless specifically requested otherwise by an employee.
(Ord. 19-02. Passed 11-20-02.)

145.05 BONDS.

Each employee shall be bonded in the amount of fifty thousand dollars (\$50,000) per occurrence. (Ord. 19-02. Passed 11-20-02.)

145.06 EMPLOYEE STATUS DETERMINATION.

The Department Head of the employee's Department shall determine, subject to the approval of the Manager, the employee status for each employee. The employment status shall be one of the following:

- (a) A full-time employee shall be one who works forty (40) or more hours per week and whose employment is permanent in nature.
- (b) A part-time employee shall be one who works less than forty (40) hours a week and whose employment is permanent in nature.
- (c) A temporary employee shall be one who may work either more or less than forty (40) hours a week, but who is hired for a limited period of time, less than one year in duration.
- (d) Part-time and temporary employees shall not be entitled to the benefits of Sections 145.10 through 145.16 and 145.22.
(Ord. 19-02. Passed 11-20-02.)

145.07 ADVANCEMENTS IN PAY AND PROMOTIONS.

(a) An advancement in pay shall be an increase in pay based upon meritorious performance.

(b) A promotion shall be an advancement from one classification to a higher one with a change in class title.

(c) An employee entering the full-time and part-time permanent service shall be considered a probationary employee for a period of one year, during which time an evaluation of the employee's work performance shall be made by the department head and the employee shall either be dismissed, have his or her probationary period extended for an additional six months, transferred to another classification or be considered a permanent employee in the job in the classification to which he or she is assigned. A probationary period may only be extended for an additional six months if the department head and Manager agree after a conference with the employee. Probationary employees shall accrue sick leave and vacation leave. Sick leave may be used during the probationary period.

(d) Subsequent advancements in pay may be considered annually pursuant to the current pay resolution and amendments thereto. No advancement in pay shall be granted unless the Manager and the department head concur that such advance is warranted by meritorious performance.

(e) When an employee is promoted to a position in a higher grade his or her salary shall be increased to the minimum rate for the higher grade. In the event the promoted employee's current rate of pay is greater than the minimum rate for the higher grade the promoted employee shall not suffer a decrease in his rate of pay and shall be compensated at his current rate of pay.

There shall be no immediate change in the salary rate of an employee who is transferred unless his or her salary is below the approved minimum of the new position. If an employee is transferred to a position in a class having a higher salary range than the class from which the employee was transferred, such change shall be deemed a promotion and the personnel ordinance provisions governing promotions shall apply.

An employee being promoted to a higher position or transferred to another position shall be classified as a probationary employee in that position for a period of one year. If the employee does not perform satisfactorily during the one year probationary period he or she shall be returned to his or her previous position and his or her seniority in that position shall be maintained.

(f) The anniversary date to be used in determining an employee's eligibility for advancement shall be the effective date of his or her appointment to the job class and pay grade rather than the beginning date of employment with the Village of Granville.

(g) Promotions of employees may be made according to merit and fitness, to be ascertained, as far as practicable, by competitive examination. The practicality of competitive examinations shall be determined by the Village Manager in consultation with the department head of the department where the vacancy exists.

(h) The form of examination may include written, oral, experience and physical fitness types. The precise form of the examination shall be approved by the Manager. (Ord. 19-02. Passed 11-20-02.)

145.08 PAY PERIOD; NUMBER OF HOURS WORKED.

All Municipal employees subject to the provisions of this Chapter shall be paid bi-weekly. (Ord. 19-02. Passed 11-20-02.)

145.09 OVERTIME PAY.

(a) Overtime pay may be authorized with approval of the Manager; in case of emergency, the department head may authorize overtime work.

(b) In the case of salaried employees where a rate of pay had been established for the position, no additional compensation shall be paid for overtime. A department head, subject to the approval of the Manager, may grant compensatory time off for overtime work at a rate of one and one-half hours for each hour of overtime worked.

(c) Overtime pay for hourly employees shall be at the rate of one and one-half times the standard pay rate of that employee. Overtime pay rates are applicable only to those hours worked in excess of eight (8) hours on any one day, or ten (10) hours on any one day for employees of Departments working ten (10) hour shifts, or in excess of a regular 40 hour work week as established by resolution of Council.

(d) Employees called back to work for overtime shall be entitled to a minimum two hours overtime, regardless of actual time worked. If the time worked exceeds two hours, the actual time worked shall be compensated at the overtime rate.

(e) Employees of all departments required to work on a holiday shall be compensated at two and one-half times their straight time pay.

(f) Employees of all departments called in to work under urgent or emergency conditions on Holidays, as listed in Section 145.16, will be compensated at two and one-half times their straight time pay. (Ord. 19-02. Passed 11-20-02.)

145.10 SICK LEAVE.

(a) All full-time employees shall accrue sick leave at the rate of 1-1/4 working days per month.

- (1) Sick leave may be accumulated without limit.
- (2) When used, sick leave shall be deducted from the cumulative total on an hour-for-hour basis.
- (3) Employees may use sick leave for absence due to personal illness, pregnancy, injury, death of an immediate family member, exposure to contagious disease which could be communicated to other employees, and to illness or injury in the employee's immediate family. In addition, for qualifying reasons under the Family and Medical Leave Act of 1993 ("FMLA"), and as further explained in this chapter relating to the FMLA, employees will be required to use accrued sick leave prior to being granted leave without pay. Immediate family is defined for sick leave purposes as: spouse, mother, father, child, step-child living in the employee's home, sibling, grandparents, grandchild, legal guardian or other person who stands in place of a parent (loco parentis), or other relative residing in the employee's household.
- (4) Employees may be required to furnish proof of illness by furnishing a doctor's statement or other satisfactory written, signed statement.
- (5) Additional absences for this purpose must be approved by the Village Manager.
- (6) Excessive or repeated use of sick leave may be cause for disciplinary action or dismissal.
- (7) Employees unable to report to work for any reasons listed above must report their anticipated absence to their supervisor before the expiration of the first half hour before the beginning of their shift on the first day of absence and each succeeding day of absence unless other arrangements are authorized. Upon reporting, employees shall give the phone number and address of the place of convalescence.
- (8) While on paid sick leave, employees are not authorized to work at other jobs without the written permission of the Village Manager.
- (9) Failure to comply with any of the above may result in denial of sick leave pay and/or disciplinary action, as in compliance with the Family Medical Leave Act.

(b) Upon retirement or termination after five years of employment, full-time employees may convert unused accrued sick leave to a lump sum monetary payment under the following conditions:

- (1) Payment will be on the basis of one day's pay for each three days of accrued sick leave.
- (2) Payment will be at the hourly rate in effect at the time of retirement or termination.
- (3) Only that sick leave which is accrued while employed by the Village of Granville shall be used in determining the amount of accrued sick leave eligible for conversion.

- (4) Employees terminated for cause or who fail to give two weeks written notice of intent to terminate are not eligible for the sick leave conversion benefit.
- (5) Provided the conditions in subsection (b)(1) through (4) are met, the maximum conversion of accrued but unused sick leave upon retirement or termination, without just cause, shall be:
 - A. For employees hired on or after January 1, 1999 - one-third (1/3) of 960 hours, or 320 hours;
 - B. For employees hired on or after January 1, 1989 but before January 1, 1999 - one-third (1/3) of 1200 hours or 400 hours;
 - C. For employees hired on or after January 1, 1984 but before January 1, 1989 - one-third (1/3) of 1800 hours or 600 hours;
 - D. For employees hired before January 1, 1984 - one-third (1/3) of 1800 or the amount of accrued but unused sick leave the employee has on January 1, 1999 whichever is greater.
- (6) After an employee has accumulated sixty (60) days of sick leave credit, additional unused sick leave earned thereafter may be converted to vacation leave credit on the basis of one day's vacation for each five (5) days of accrued sick leave.
- (7) Employees may convert one (1) sick day to one (1) personal leave day one time per calendar year at the request of the employee.
(Ord. 19-02. Passed 11-20-02.)

145.11 INJURY LEAVE.

(a) Full-time employees who sustain injuries while on duty and acting nonnegligently in the line of duty shall be entitled to 40 working days injury leave with pay subject to the following conditions:

- (1) The accident is immediately reported to a supervisor.
- (2) Certification of need is established by a physician acceptable to the Village.
- (3) Verification by the department head and approval by the Village Manager concerning "on the job" aspects of the injury are recorded.
- (4) An accident report form is prepared and filed in the employee's personnel file.
(Ord. 19-02. Passed 11-20-02.)

145.12 VACATION LEAVE.

- (a) Employees shall earn vacation on the following schedule:
- (1) After 1 year's employment - 2 weeks paid vacation.
 - (2) After 7 years' employment - 3 weeks paid vacation.
 - (3) After 12 years' employment - 4 weeks paid vacation.
- (b) Recognized holidays which fall during a vacation shall not count as vacation days.

(c) A maximum of 5 days vacation may be carried over from one calendar year to the next only with written permission of the Village Manager. Upon retirement or separation an employee shall be compensated for accrued unused vacation leave.

(d) After having taken at least two weeks vacation in a calendar year, employees may receive monetary payment in lieu of days off for up to 2 weeks pay.

(e) Vacation requests shall be made in writing at least two weeks before the start of such proposed vacation to the department head. Vacations shall be scheduled subject to the staffing requirements of the Village but shall not be unreasonably denied.

(f) Vacation shall accrue on a pro-ratio basis after one (1) full year of employment with the Village.

(g) Employees terminated for cause or who fail to give two weeks written notice of intent to terminate shall forfeit all accrued vacation.

(h) Vacation leave must be taken in minimum increments of one-half day.
(Ord. 19-02. Passed 11-20-02.)

145.13 JURY OR WITNESS DUTY.

(a) Full-time employees called and reporting for jury or witness duty shall be excused from any regularly scheduled work days for municipal, County, State, or Federal witness or jury duty.

(b) Employees so excused shall be compensated at their straight time rate less jury or witness duty pay, excluding any overtime the employee would have been scheduled to work for the Municipality and does not work. Any moneys received for travel expense shall not be deducted from the employee's straight time pay.

(c) If jury or witness service is for a period of time less than the employee's regularly scheduled work day, the employee shall only be excused for that portion of the day required for such service, plus reasonable time for travel and changing clothes.

(d) Employees shall be entitled to the benefits herein only if he or she gives prior notice of such jury duty or witness duty to their immediate supervisor.

(e) The provisions of this section shall not apply if an employee is involved in an action as a personal matter or if an employee is responsible for an action requiring attendance as a witness or as a party in an action, for example, traffic court, divorce proceedings, custody matters, etc. These absences are to be covered by vacation, accrued compensatory time or approved leave without pay.
(Ord. 19-02. Passed 11-20-02.)

145.14 MEMBERS OF RESERVE AND NATIONAL GUARD UNITS CALLED TO ACTIVE DUTY.

Village employees who are members of the Ohio National Guard or a reserve component of the Armed Forces of the United States shall be entitled to leave of absence from their duties for such time as they are in military service or field training or active duty for periods not to exceed 31 days in any calendar year. If a Village employee's military pay during such period of leave of absence is less than his or her regular Village rate of pay would have been for such period, he or she shall be paid the difference between the Village pay and the military pay for such period, provided the appropriate records are furnished to the Village Finance Director to make the proper compensation. The employee's military pay for purposes of this section shall not be considered to include travel, food or housing allowance. (Ord. 19-02. Passed 11-20-02.)

145.15 LEAVE WITHOUT PAY; TRAINING LEAVE.

The Manager may grant leaves without pay for a period not to exceed ninety days for an employee for urgent personal matters, or for other reasons. The Manager may grant leave with pay for an employee to take authorized training for the municipal service. (Ord. 19-02. Passed 11-20-02.)

145.16 HOLIDAYS.

(a) All employees in the municipal service shall be entitled to the following holidays with pay: New Year's Day, Martin Luther King Day, President's Day, Memorial Day, Fourth of July, Labor Day, Columbus Day, Veterans' Day, Thanksgiving Day, and Christmas Day. Whenever a holiday falls on a Saturday or Sunday, the holiday shall be taken on Friday or Monday respectively.

(b) Employees required to work on the actual holiday designated or on a Friday or Monday either preceding or following an actual holiday, if such Friday or Monday is celebrated as a municipal holiday, shall be entitled to overtime pay provisions. The Manager may designate one-half a working day immediately preceding Christmas as a paid holiday. (Ord. 19-02. Passed 11-20-02.)

145.17 POLICE CALLED TO TESTIFY.

Police officers who are required to attend a court session while not on regular duty shall be entitled to two hours minimum pay at their normal rate or for the actual hours spent in court. (Ord. 19-02. Passed 11-20-02.)

145.18 TRAVEL ALLOWANCE.

Municipal employees who use a personal automobile for municipal use shall be reimbursed for such use at the rate set annually by the Internal Revenue Service as tax deductible mileage rate. (Ord. 19-02. Passed 11-20-02.)

145.19 PHYSICAL EXAMINATIONS.

All employees of the Village of Granville required to possess an Ohio Commercial Drivers License (CDL) will be subject to all Department of Transportation (DOT) regulated drug and alcohol testing (49 CFR, Part 40). (Ord. 19-02. Passed 11-20-02.)

145.20 DISCIPLINE AND DISCHARGE PROCEDURES.

(a) The following disciplinary actions shall constitute the procedural process by which the Municipality shall govern itself and its employees:

- (1) Oral reprimand. An oral reprimand shall be given in a manner that will not embarrass the employee before other employees or the public and shall constitute a minor disciplinary sanction.
- (2) Written reprimand. A written reprimand shall be prepared by the department head or supervisor and signed by the department head. The written reprimand shall be made in triplicate; with the original to go to the employee, one copy to be sent to the Personnel Director and the department head or supervisor shall retain one copy.
- (3) Suspension. In a case where the Manager feels that there is just cause for suspension, the Manager may suspend an employee for up to five days without pay for a minor suspension and up to 30 days without pay for a major suspension. The employee shall be given notice in writing of the suspension and the grounds for same.
- (4) Dismissal. In a case where the Manager feels that there is just cause for dismissal, the Manager may order the employee dismissed. The employee shall be given notice in writing of the dismissal and the grounds for same. This notice shall be signed by the department head and the Manager.

The employee, upon receiving written notice of suspension or dismissal may, within three work days, file with the Manager a written request for a hearing by the Personnel Appeals Board which may sustain, alter, amend or reverse such action.

(b) Grounds for disciplinary action shall include, but not be limited to the following employee offenses:

- (1) Discourtesy to the public.
- (2) Discourtesy to fellow employees.
- (3) Refusal to obey order of proper authority.
- (4) Reporting for duty or work under the influence of alcohol or drugs.
- (5) Becoming intoxicated while on duty.
- (6) Becoming intoxicated on municipal property.
- (7) Being habitually tardy or absent.
- (8) Falsification of any records or employment data.
- (9) Leaving one's post without notifying immediate supervisor.
- (10) The illegal destruction or removal of private or municipal property.
- (11) Failure to report on-duty accidents or personal injury, failure to report other accidents or personal injury which would impair an employee's ability to perform the essential functions of his or her position, or the failure to report an infectious disease, contagious disease which could be communicated to other employees during a normal workday environment.
- (12) Giving, taking or accepting a bribe.
- (13) Conviction of a crime of moral turpitude.
- (14) Failure to take proper care of; abuse of municipal property.
- (15) Violation of departmental rules.

- (16) Failure to discharge the duties of his employment.
- (17) Failure to keep in force any licenses (CDL, Utility Operator's or other) as required by his position.
(Ord. 19-02. Passed 11-20-02.)

145.21 GRIEVANCE PROCEDURE.

Whenever any employee of the Municipality feels aggrieved by any action of his supervisor in the administration of discipline, he shall present a written statement of his grievance to the immediate superior of the supervisor. If such grievance is not resolved to the satisfaction of the appellant by the supervisor so addressed within a period of thirty days, he may request a review by the Manager. If the appellant is still dissatisfied, he may request a hearing before a Personnel Appeals Board. The Manager shall report to Council each request for a hearing filed under the provisions of the Charter and this chapter together with an ordinance to establish a Personnel Appeals Board to hold the hearing. Such ordinance shall be passed as an emergency ordinance and the members of the Board shall be named in the ordinance. The Board shall consist of three disinterested members whose duty it shall be to hear the appeal and make a report and recommendation to Council which shall have final authority to take action thereon. The Manager shall see that the decision of Council is carried out. A probationary, part-time or temporary employee shall not be entitled to any appeal or review otherwise provided for full-time or permanent employees under these regulations. All grievance hearings shall be confidential in nature.
(Ord. 19-02. Passed 11-20-02.)

145.22 INSURANCE COVERAGE.

Employees of the Municipality shall be eligible for life, accidental death and dismemberment, major medical expense, hospitalization and medical insurance coverages as are provided by Council from time to time, upon such terms, conditions and requirements, and such amounts as Council authorizes.

The insurance coverages set forth in this section may be modified or terminated by Council at any time. Employees shall be given a thirty day notice of termination of insurance coverages. (Ord. 19-02. Passed 11-20-02.)

145.23 ADDITIONAL RULES AND REGULATIONS.

The Manager is hereby authorized to promulgate such additional regulations, policies and rules as he may deem necessary to implement the policies herein expressed.
(Ord. 19-02. Passed 11-20-02.)

145.24 VARIANCES.

The Village Manager shall have the power to vary or modify the strict application of these rules in any case where such strict application would result in practical difficulties or unreasonable hardship. That portion of any existing rule or regulation which is inconsistent or in conflict with this code of regulations is null and void.
(Ord. 19-02. Passed 11-20-02.)

145.25 DISCRIMINATION.

There shall be no discrimination against any municipal employee because of color, creed, race, religion, gender or place of national origin.
(Ord. 19-02. Passed 11-20-02.)

145.26 MALE GENDER TO INCLUDE FEMALE GENDER.

All references to employees herein shall include both genders, and whenever male gender is used it shall be construed to include both male and female employees. (Ord. 19-02. Passed 11-20-02.)

145.27 CLASSIFICATION AND COMPENSATION PLAN.

The Classification Plan shall be kept up to date by the addition of new classes on the abolition, consolidation, division or amendment of existing classes by recommendation of the Director of Finance and the Manager, and approval of Council by resolution. The Compensation Plan may be similarly amended either through adjustment of rates or by reassignment of classes of positions to different pay ranges, on recommendation by the Director and Manager and approval by resolution by Council. (Ord. 19-02. Passed 11-20-02.)

145.28 DRUG-FREE WORKPLACE ESTABLISHED.

(a) General Provisions. The Village is committed to maintaining a drug-free workplace. The manufacture, distribution, sale, dispensation, possession or use of alcohol or a controlled substance in the workplace is specifically prohibited.

(b) Definitions.

- (1) "Possession" means having in or on one's person, effects, motor vehicle, tools or areas substantially entrusted to one's control, such as desks, files, or lockers.
- (2) "Workplace" means any Village office, building, real estate (including parks and parking lots owned or leased by the Village), motor vehicles or any other site where a Village employee is to perform work for or on behalf of the Village.
- (3) "Controlled substance" means substances defined in Schedule I through V of Section 812, 21 C.F.R. Part 1208 (1989).
- (4) "Conviction" means a finding of guilt by any judicial body charged with the responsibility of determining violations of the federal, state or local criminal drug statutes or ordinances.
- (5) "Criminal drug statute or ordinance" means a criminal statute or ordinance involving manufacture, distribution, sale, dispensation, use or possession of any controlled substance.

(c) Prohibited Conduct.

- (1) The manufacture, distribution, sale, dispensation, possession, or use of a controlled substance in violation of any federal, state or local statute or ordinance constitutes grounds for dismissal as outlined in Section 145.20(a)(4).
- (2) The failure of any employee to notify his department director of any criminal drug statute or ordinance conviction shall make that employee subject to dismissal as outlined in Section 145.20(a)(4).
- (3) The manufacture, distribution, sale, dispensation, possession or use of alcohol while on duty or on Village property or while in custody or charge of Village equipment constitutes grounds for dismissal as outlined in Section 145.20(a)(4).

(d) Roles and Responsibilities.

- (1) Within ten days after receiving notice of a criminal drug statute or ordinance conviction of a Village Employee, the Village Manager or his designee shall notify any granting federal agency of a criminal drug statute or ordinance conviction against an employee for conduct:
 - A. Occurring within the workplace; and
 - B. In connection with that federal agency's grant.
- (2) Within thirty days after receiving notice of a Village employee's criminal drug statute or ordinance conviction, the employee's department director shall:
 - A. Take appropriate disciplinary action under Section 145.20(b).
 - B. Require the violating employee to participate satisfactorily in an Employee Assistance Program (EAP) through the Licking Alcohol Prevention Program (LAPP).
- (3) Directors and supervisors shall assist in ensuring that the workplace is free of controlled substances and that their departments meet the requirements of the Drugfree Workplace Act of 1988. Directors and supervisors shall make employees under their supervision aware of the Employee Assistance Program and shall report immediately to the Village Manager or his designee any reasonable evidence to suspect that any employee is manufacturing, distributing, selling, dispensing, possessing, or using a controlled substance.
- (4) Employees shall report to their supervisor any conduct of other employees manufacturing, distributing, selling, dispensing, possessing or being under the influence of controlled substances.

(e) Self Referral. Any employee who desires assistance with respect to controlled substances or alcohol may use non-chargeable leave for self-referral to the EAP. The employee shall obtain the approval of the supervisor before leaving the work-site to attend an EAP appointment. All formal supervisor referrals shall use non-chargeable leave. (Ord. 19-02. Passed 11-20-02.)

145.29 FAMILY AND MEDICAL LEAVE.

(a) Eligibility. For qualifying reasons, employees who have been employed by the Village of Granville ("Village") for at least twelve (12) months, who have worked for at least 1,250 hours during the 12-month period prior to the date of commencement of leave, and who work at a location where the Village employs fifty (50) or more employees within a seventy-five (75) mile radius, are eligible for leave under the Family and Medical Leave Act of 1993 ("FMLA"). For employees not eligible for FMLA leave, the Village will review business considerations and the individual circumstances involved in considering an employee's request for leave.

(b) Qualifying Reasons for FMLA Leave/Definitions. All employees who meet the service requirements in subsection (a) hereof will be granted FMLA Leave consisting of appropriate accrued paid leave and unpaid leave as designated in subsection (c) hereof for a period up to a total of twelve (12) weeks per year, for the following reasons:

- (1) The birth of the employee's child and in order to care for the child;
- (2) The placement of a child with the employee for adoption or foster care;
- (3) To care for a family member or the employee who has a serious health condition; or
- (4) A serious health condition that renders the employee incapable of performing the functions of his or her job.

The year period in which an employee may take up to twelve (12) weeks of FMLA leave will be a rolling twelve (12) month period measured backward from the date an employee uses any leave under this section. Each time an employee takes leave, the Village will compute the amount of leave the employee has taken under this section and subtract it from the twelve (12) weeks of available leave, with the balance remaining as the amount the employee is entitled to take at that time. The entitlement to leave for the birth or placement of a child for adoption or foster care will expire twelve (12) months from the date of the birth or placement.

As used in this section, the term "family member" shall be defined the same as the term "immediate family" is defined in Section 145.10, Sick Leave.

(c) Paid/Unpaid Leave. FMLA leave will consist of appropriate accrued paid leave and unpaid leave, for a period up to twelve (12) weeks per year as defined in subsection (b) hereof. If leave is requested for an employee's own serious health condition or the serious health condition of an employee's family member, the employee must use all of his or her accrued paid vacation leave, sick leave, and personal leave prior to being granted unpaid leave for the remainder of the FMLA leave. If leave is requested for any other qualifying reason, an employee must use all of his or her accrued paid vacation, and personal leave prior to being granted unpaid leave for the remainder of the FMLA leave. For any FMLA-qualifying reason, it will be the employee's choice as to the use of his or her accrued but unused compensatory time.

(d) Procedure for Requesting Leave. In all cases, an employee requesting FMLA leave must complete a request for leave and return it to the Village Manager. The completed request must state the reason for the leave, the expected duration of the leave, and the expected starting and ending dates of the leave.

An employee intending to take family or medical leave because of an expected birth or placement, or because of a planned medical treatment must submit an application for leave at least thirty (30) days before the leave is to begin. If leave for the foregoing reasons is to begin within thirty (30) days, or for any other FMLA qualifying reason, an employee must give notice to the Village Manager as soon as practical after the necessity for the leave arises.

(e) Medical Certification. An application for leave based on the serious health condition of the employee or the employee's family member must be accompanied by a medical certification statement completed by a health care provider. The certification must state the date on which the health condition commenced, the probable duration of the condition, and the appropriate medical facts regarding the condition.

If the employee is needed to care for a family member, the certification must so state, along with an estimate of the amount of time the employee will be needed. If the employee has a serious health condition, the certification must state that the employee cannot perform the functions of his or her job.

(f) Benefits During Leave. During a period of family or medical leave, an employee will be retained on the Village health plan under the same conditions that applied prior to leave commencing. To continue health coverage, the employee must continue to make any contributions that he or she made to the plan before taking leave. Failure of the employee to pay his or her share of the health insurance premium may result in loss of coverage.

If the employee chooses not to return to work for reasons other than a continued serious health condition or circumstances beyond the employee's control, the Village may seek reimbursement from the employee for any amounts paid by the Village for insurance benefits which the employee received through the Village during any period of unpaid FMLA leave.

Leave balances accrued by an employee prior to taking FMLA leave and not used by the employee during FMLA leave will be retained by the employee.

FMLA leave will not constitute a break in service credit for employees of the Village of Granville. Upon completion of FMLA leave and return to service, the employee will return to the same level of service credit as the employee previously held immediately prior to the commencement of FMLA leave. During any period of unpaid FMLA leave, an employee is not entitled to the accrual of any seniority or employment benefits that would have accrued if not for the taking of leave. An employee who takes family or medical leave will not lose any employment benefits that accrued prior to the commencement of leave.

(g) Restoration to Employment Following Leave. With the exception of those employees designated as "key employees", an employee who takes family and medical leave will be restored to the same position the employee occupied prior to leave or to a position with equivalent pay, benefits, and other terms and conditions or employment upon return from leave. The Village cannot guarantee that an employee will be returned to his or her original job. The determination as to whether a position is an "equivalent position" will be made by the Village.

Key employees are the highest paid ten percent (10%) of all employees of the Village of Granville. An employee will be notified in writing of his or her status as a key employee, if applicable, after he or she requests leave pursuant to this chapter.

(h) Return from Leave. An employee must notify the Village of his or her intent to return to work from FMLA leave before he or she can be returned to active work status. If an employee wishes to return to work prior to the expected expiration of FMLA leave, notification must be given to the Village at least two (2) working days prior to the employee's planned return.

(i) Failure to Return from Leave. The failure of an employee to return to work upon the expiration of FMLA leave may subject the employee to immediate termination unless an extension is granted. An employee who requests an extension of FMLA leave due to the continuation, recurrence, or onset of his or her own serious health condition, or because of the serious health condition of the employee's family member, must submit a request for an extension, in writing, to the Village Manager. The written request must be made as soon as the employee realizes that he or she will not be able to return to work at the expiration of the FMLA leave period. Any extensions of leave granted under this chapter are granted solely at the option of the Village.

(Ord. 19-02. Passed 11-20-02.)

145.30 HARASSMENT POLICY.

(a) Policy. It is the policy of the Village of Granville to promote a productive work environment. The Village will not tolerate, condone, or allow verbal or physical conduct by any employee or, to the extent possible, any non-employee, that harasses, disrupts, or interferes with work performance or that creates an intimidating, offensive, or hostile environment.

(b) Scope. This policy covers all employees of the Village of Granville, elected, appointed or otherwise, regardless of employment status. This policy also applies to other work-related settings such as business trips, seminars, conferences, and other business-related social events.

(c) Standards. Employees are expected to maintain a productive work environment that is free from harassing, offensive, and disruptive activity. Harassing or offensive conduct in the workplace is prohibited. No form of harassment will be tolerated, including, but not limited to harassment for the following reasons: race, national origin, religion, disability, pregnancy, age, military status, gender or sexual orientation. Employees are individually responsible for refraining from engaging in harassing or offensive conduct and are encouraged to report harassing or offensive incidents.

Each supervisor has a responsibility to keep the workplace free of any form of harassment. In particular, no supervisor is to threaten or insinuate, either explicitly or implicitly, that an employee's refusal or willingness to submit to sexual advances will affect an employee's terms of conditions of employment in any way.

(d) Inappropriate Conduct. Harassing or offensive conduct, whether committed by supervisors, managers, non-supervisory employees, or to the extent possible, nonemployees, is prohibited. This conduct includes, but is not limited to any of the following conduct, or other offensive conduct, directed at any individual or at any particular group of persons because of their race, national origin, religion, disability, pregnancy, age, military status, gender or sexual orientation:

- (1) Unwanted physical contact or conduct of any kind, including sexual flirtations, leering, touching, pinching, advances, or propositions;
- (2) Verbal abuse, including offensive jokes, language, epithets, name calling, gossiping, whistling or gestures; also including questions about conduct, orientation or preferences;
- (3) Demeaning, insulting, intimidating, or suggestive comments about an individual's dress, body, prowess or deficiencies;
- (4) The display in the workplace of demeaning, insulting, intimidating, or suggestive objects, pictures, posters, graffiti, or cartoons, including nude or otherwise inappropriate photographs; and,
- (5) Demeaning, insulting, intimidating, or suggestive written, recorded, or electronically transmitted messages.

(e) Reporting Complaints. The Village of Granville encourages the prompt reporting of complaints to a supervisor so that the appropriate response may be taken. Any employee who believes that another's actions or words constitute unwelcome harassment has a responsibility to report or complain about the situation as soon as possible. Late reporting of complaints will not in and of itself preclude the Village from taking remedial action. However, so that a thorough and accurate investigation may be conducted, employees are encouraged to report complaints in a reasonable time period after a harassing or offensive incident occurs.

Further, the Village encourages employees who believe they are being or have been harassed or who witness harassing or offensive incidents to promptly notify the offender that his or her behavior is unwelcome. However, it is recognized that power and status disparities between an alleged harasser and an individual receiving the alleged harassment may make such a confrontation ineffective or impossible. In the event that such informal, direct communication between the individuals is either ineffective or impossible, the individual receiving the alleged harassment should report the incident directly to another supervisory individual.

Any complaint of harassment that is received will be thoroughly investigated and appropriately resolved. All investigations will be done by the Village Manager or his/her designated representative.

All employees are required to cooperate in any investigation of a harassment complaint.

(f) Retaliation. The Village of Granville, its supervisors and/or employees shall not in any way retaliate against any individual for filing a complaint, reporting harassment, or participating in an investigation. Retaliation is a serious violation of the harassment policy, and should be reported immediately. Any person found to have retaliated against an individual for reporting harassment will be subject to the same disciplinary action provided for offenders of the harassment policy.

(g) Confidentiality. All reports of harassment shall be kept confidential, except as necessary to investigate the complaint and respond to any legal and/or administrative proceedings arising out of or relating to the harassment report, or as otherwise provided by law.

(h) Disciplinary Action. After investigation, any employee of the Village of Granville who is found to have violated the harassment policy will be subject to the appropriate progressive disciplinary action, up to and including termination.

The Village prohibits any form of retaliation against employees for bringing bona fide complaints or providing information about harassment. However, if the investigation of a complaint results in a finding that the complaint and/or information obtained during the investigation of the complaint was false, the individual who knowingly filed the false complaint, or provided false information during the investigation will be subject to disciplinary action, up to and including termination.

(i) Conditions of Employment. All employees of the Village of Granville will be expected to comply with this policy as a condition of continued employment.
(Ord. 19-02. Passed 11-20-02.)

CHAPTER 147
Deposit and Investment of Funds

147.01	Definitions.	147.04	Security for repayment of deposits.
147.02	Inapplicability of and incorporation of state laws.	147.05	Investments.
147.03	Depositories.	147.06	Miscellaneous provisions.

CROSS REFERENCES

Deposit of public moneys - see Ohio R.C. 117.17
 Uniform Depository Act - see Ohio R.C. Ch. 135
 Treasury investment account - see Ohio R.C. 731.56; ADM. 125.29

147.01 DEFINITIONS.

(a) "Active deposit" means a deposit of the Municipality's public moneys payable or withdrawable, in whole or in part, on demand, or a deposit in a negotiable order of withdrawal account as authorized in the Consumer Checking Account Equity Act of 1980, 94 Stat. 146, 12 U.S.C.A. 1832(a).

(b) "Eligible depository" or "eligible depositories" means:

- (1) Any national bank located in Ohio and any bank as defined by Ohio R.C. 1101.01 which is subject to inspections by the Ohio Superintendent of Banks; and
- (2) Any domestic building and loan association as defined in Ohio R.C. 1151.01 authorized to accept deposits.

(c) "Public moneys" mean all moneys in the treasury of the Municipality, or moneys coming lawfully into the possession of the Director of Finance.

(d) "Uniform Depository Act" means Ohio R.C. Chapter 135 and any amendment or supplement thereto. Wherever any provision of the Uniform Depository Act is made applicable under this chapter, such provisions are applicable only to the extent that they are not in conflict with or inconsistent with the Charter and ordinances or resolutions. (Ord. 24-83. Passed 9-21-83.)

147.02 INAPPLICABILITY OF AND INCORPORATION OF STATE LAWS.

(a) Council hereby makes the following findings with respect to the authorization and the establishment of the policies and procedures for the deposit and investment of public moneys in the Municipal Treasury:

- (1) The authorization and establishment of such policies and procedures are powers of local self-government that may be exercised by the Village through its ordinances under Sections 3 and 7 of Article XVIII of the Ohio Constitution and Article II of the Municipal Charter; and
- (2) The authorization and establishment of such policies and procedures are in the best interests of the Municipality and its residents to provide a more efficient management of the Municipality's moneys and investments; and to enable the Municipality to earn a greater yield on its investments and provide safeguards of its moneys.

(b) It is hereby determined that the Uniform Depository Act shall not apply to the Municipality except as it may be adopted by reference under this chapter, and further provided that Ohio R.C. 135.11, pertaining to exemption from conflict of interest laws, shall apply to the Municipality.

(c) Ohio R.C. 731.56 to 731.59 shall not apply to the Municipality except as Ohio R.C. 731.59 is incorporated in part in this chapter.

(d) Unless incorporated by reference or otherwise made applicable in this chapter no other provision of the Ohio Revised Code which is inconsistent or in conflict with this chapter shall apply to the Municipality. (Ord. 24-83. Passed 9-21-83.)

147.03 DEPOSITORIES.

(a) The Manager shall determine the amount of public moneys which shall be available in active deposits to provide the needed cash flow to pay warrants and checks issued and outstanding, and to provide for a reasonable surplus in addition to the amount needed to pay such warrants and checks, and to maximize the interest received on public moneys. Interest on active deposits shall be paid or credited by the Municipality's designated eligible depositories at least quarterly and when funds are withdrawn, computing the time of payment from the date of deposit. No service charge shall be made by a designated eligible depository against an active deposit or collected from or paid by the Director of Finance unless such service charge is the same as is customarily imposed by institutions receiving money on deposit subject to check, in the Municipality in which event the Director of Finance may pay such charge. All public moneys not deposited in active deposits shall be invested pursuant to Section 147.05.

(b) The Manager shall, by a writing filed with the Clerk of Council, designate one or more eligible depositories as the depository or depositories of the Municipality's active deposits. In making such designation the Manager shall consider the following:

- (1) The convenience by the location of the depository's office;
- (2) The rate or rates of interest, if any, which the depository will pay on the active deposits;

- (3) The service charges, if any, that will be made for the services of the depository; and
- (4) Any other terms or conditions with respect to the depository's acceptance of the active deposit.

(c) The initial of depositories for the Municipality's active deposits shall be for a period not to exceed six months and may be made without giving the notice hereinafter provided for. Subsequent designations of depositories for the active deposits shall be:

- (1) For a period specified in the Manager's written designation of depositories pursuant to subsection (b) hereof, which period shall not be less than six months nor longer than two years, and
- (2) Shall be made after the Director of Finance has provided written notice by first-class mail to the eligible depositories having an office in the Municipality, and such other eligible depositories as determined by the Director of Finance, at least sixty days prior to the date of the action of the Manager designating depositories for the active deposits.

Such notice shall:

- (3) Provide an estimate of the maximum amount of such active deposits at any time during the period of designation, and the proposed period of designation or alternative proposed periods of designation;
- (4) Request such depositories to apply in writing for all or part of the active deposits on or before a date and time specified in the notice;
- (5) Request a depository to state in its application the amount of such active deposits that will be accepted by it, the rate or rates of interest, if any, that will be paid on such active deposits, the service charges, if any, that will be made for its services, other terms or conditions with respect to the depository's acceptance of all or part of the active deposits and the location of its offices in the Village, or if none are located in the Village, the location of its nearest offices; and
- (6) Include or request any other information to or from such depositories which the Director of Finance deems relevant.

The request for written applications or their receipt does not constitute a bidding procedure. Rather such request and application are intended to provide relevant information to the Manager for his or her designation pursuant to subsection (b) hereof and to provide notice to eligible depositories that the Municipality will receive applications and proposals for its active deposits.

(d) The Manager shall enter into a contract, approved as to form and content by the Director of Law, with such depositories for the appropriate period determined pursuant to subsection (c) hereof. Such contract shall establish the rate or rates of interest, if any, to be paid by the depository on the Municipality's active deposits, the service charge, if any, the depository may make for its services, and other terms or conditions of the depository's acceptance of the active deposits.

(e) The limitations on the aggregate amounts of public moneys that may be on deposit with eligible depositories as set forth in the Uniform Depository Act shall apply under this chapter. (Ord. 24-83. Passed 9-21-83.)

147.04 SECURITY FOR REPAYMENT OF DEPOSITS.

(a) The Director of Finance, before making the initial deposit in a public depository pursuant to an award made under the provisions of this chapter or pursuant to an investment in a certificate of deposit shall require the institution designated as the depository to pledge to and deposit with him, as security for the repayment of all public moneys to be deposited in the depository during the period of designation pursuant to the award, eligible securities of aggregate market value equal to the excess of the amount of public moneys to be at the time so deposited, over and above such portion or amount of such moneys as is at such time insured by the Federal Deposit Insurance Corporation or by any other agency or instrumentality of the Federal government or of the State of Ohio as may be approved by the Manager and Director of Law, or the Director of Finance may require such institution to deposit with him surety company bonds or other insurance policies approved by the Manager and Director of Law which, when executed, shall be for an amount equal to such excess amount. In the case of any deposit other than the initial deposit made during the period of designation, the amount of the aggregate market value of securities required to be pledged and deposited, or of the surety company bonds required to be deposited or the other insurance coverage required, shall be equal to the difference between the amount of public moneys on deposit in such public depository plus the amount to be so deposited, minus such portion or amount of the aggregate as is at the time insured as provided in this section. The Director of Finance may require additional eligible securities to be deposited to provide for any depreciation which may occur in the market value of any of the securities so deposited.

- (b) The following securities shall be eligible for the purposes of this section:
- (1) Bonds, notes or other obligations of the United States; or bonds, notes or other obligations guaranteed as to principal and interest by the United States or those for which the faith of the United States is pledged for the payment of principal and interest thereon, by language appearing in the instrument specifically providing such guarantee or pledge and not merely by interpretation or otherwise;
 - (2) Bonds, notes, debentures or other obligations or securities issued by any federal government agency, or the Export-Import Bank of Washington; bonds, notes or other obligations guaranteed as to principal and interest by the United States or those for which the faith of the United States is pledged for the payment of principal and interest thereon, by interpretation or otherwise and not by language appearing in the instrument specifically providing such guarantee or pledge;
 - (3) Bonds and other obligations of this State;
 - (4) Bonds and other obligations of any county, township, school district, municipal corporation, including the Municipality or other legally constituted taxing subdivision of this State, which is not at the time of such deposit, in default in the payment of principal or interest on any of its bonds or other obligations, for which the full faith and credit of the issuing subdivision is pledged;

- (5) Bonds of other states of the United States which have not during the ten years immediately preceding the time of such deposit defaulted in payments of either interest or principal on any of their bonds;
- (6) Obligations guaranteed as to principal and interest by the Ohio Student Loan Commission.

(c) If the depository fails to pay over any part of the deposit made therein as provided by law, the Director of Finance shall sell at public sale any of the bonds or other securities deposited with her/him pursuant to this section or Ohio R.C. 131.09. Thirty days' notice of such sale shall be given in a newspaper of general circulation at the county seat of the county in which the office of the Director of Finance is located. Pursuant to Ohio R.C. 135.18 (C) when a sale of bonds or other securities has been so made and upon payment to the Director of Finance of the purchase money, the Director of Finance shall transfer such bonds or securities whereupon the absolute ownership of such bonds or securities shall pass to the purchasers, and any surplus remaining after deducting the amount due the State or subdivision and expenses of sale shall be paid to the depository.

(d) An institution designated as a depository may, by written notice to the Director of Finance, designate a qualified trustee and deposit the eligible securities required by this section with the trustee for safekeeping for the account of the Director of Finance and the institution as a depository, as their respective rights to and interests in such securities under this section may appear and be asserted by written notice to or demand upon the trustee pursuant Ohio R.C. 135.18(D). In such case, the Director of Finance shall accept the written receipt of the trustee describing the securities which have been deposited with the trustee by the depository, a copy of which shall also be delivered to the depository. Thereupon all such securities so deposited with the trustees are, pursuant to Ohio R.C. 135. 18(D), deemed to be pledged with the Director of Finance and to be deposited with her/him, for all purposes of this section.

(e) Council may make provisions for the exchange and release of securities and the substitution of other eligible securities therefor except where the depository has deposited eligible securities with a trustee for safekeeping as provided in this section.

(f) When the depository has deposited eligible securities described in subsection (b) (1) hereof with a trustee for safekeeping, the depository may at any time substitute or exchange such eligible securities having a current market value equal to or greater than the current market value of the securities then on deposit and for which they are to be substituted or exchanged, without specific authorization from Council or the Director of Finance of such substitution or exchange.

(g) When the depository has deposited eligible securities described in subsection (b)(2) to (6) hereof with a trustee for safekeeping, the depository may at any time substitute or exchange eligible securities having a current market value equal to or greater than the current market value of the securities then on deposit and for which they are to be substituted or exchanged without specific authorization of Council or the Director of Finance of any such substitution or exchange only if:

- (1) The Director of Finance has authorized the depository to make such substitution or exchange on a continuing basis during a specified period without prior approval of such substitution or exchange. Such authorization may be effected by the Director of Finance sending the trustee a written notice stating that substitution may be effected on a continuing basis during a specified period which shall not extend beyond the end of the period of designation during which the notice is given. The trustee may rely upon such notice and upon the period of authorization stated therein and upon the period of designation stated therein .
- (2) No continuing authorization for substitution has been given by the Director of Finance, the depository notifies the Director of Finance and the trustee of an intended substitution or exchange, and the Director of Finance fails to object to the trustee as to the eligibility or market value of the securities being substituted within ten calendar days after the date appearing on the notice of the proposed substitution. The notice to the Director of Finance and to the trustee shall be given in writing and delivered personally or by certified or registered mail with a return receipt requested. The trustee may assume in any case that the notice has been delivered to the Director of Finance to be effective, and receipt of the objections must be acknowledged in writing by the trustee.
- (3) The Director of Finance gives written authorization for a substitution or exchange of specific securities.

(h) The depository shall notify the Director of Finance of any such substitution or exchange under subsection (g)(1) or (2) hereof. Upon request from the Director of Finance, the trustee shall furnish a statement of the securities pledged against such public deposits.

(i) Pursuant to Ohio R.C. 135.18(I), any Federal Reserve Bank or branch thereof located in this State, without compliance with Ohio R.C. 1109.03, 1109.04, 1109.17 and 1109.18, or this chapter and without becoming subject to Ohio R. C. 1109.15 or any other law of Ohio relative to the exercise by corporations of trust powers generally, is qualified to act as trustee for the safekeeping of securities, under this section. Pursuant to Ohio R.C. 135.18(I), any institution mentioned in Ohio R.C. 135.03 which holds a certificate of qualification issued by the Superintendent of Banks or any institution complying with Ohio R.C. 1109.03, 1109.04, 1109.17 and 1109.18 is qualified to act as trustee for the safekeeping of securities, other than those belonging to itself, under this section and Ohio R.C. 135.18. Pursuant to Ohio R.C, 135.18, upon application to him/her in writing

by any such institution, the Superintendent of Banks shall investigate the applicant and ascertain whether or not it has been authorized to execute and accept trusts in Ohio and has safe and adequate vaults and efficient supervision thereof for the storage and safekeeping within Ohio of such securities. If the Superintendent finds that the applicant has been so authorized and does have such vaults and supervision thereof, he/she shall, pursuant to Ohio R.C. 135.18, approve the application and issue a certificate to that effect, the original or any certified copy of which shall be conclusive evidence that the institution therein named is qualified to act as trustee for the purpose of this section with respect to securities other than those belonging to itself.

Notwithstanding the fact that a depository is required to pledge eligible securities in certain amounts to secure deposits of public moneys, a trustee shall have no duty or obligation to determine the eligibility, market value or face value of any securities deposited with the trustee by a depository. This applies in all situations including, without limitation, a substitution or exchange of securities.

Pursuant to Ohio R.C. 135.18, any charges or compensation of a designated trustee for acting as such under this section shall be paid by the depository and in no event shall be chargeable to the Municipality or to the Director of Finance or to any officer of the Municipality. Pursuant to Ohio R.C. 135.18, such charges or compensation shall not be a lien or charge upon the securities deposited for safekeeping prior or superior to the rights to and interests in such securities of the Municipality or of the Director of Finance. Pursuant to Ohio R.C. 135.18, the Director of Finance and her/his bondswomen/bondsmen or surety shall be relieved from any liability to the Municipality or to the depository for the loss or destruction of any securities deposited with a qualified trustee pursuant to this section. (Ord. 24-83. Passed 9-21-82.)

147.05 INVESTMENTS.

(a) All public moneys of the Municipality not deposited in active deposits or kept by the Director of Finance as a cash reserve as may be prescribed by the Manager, shall be invested by the Director of Finance pursuant to this section, and investments shall not be limited to such moneys which will not be needed for a period of six months.

(b) The Director of Finance may invest in any of the following classifications of obligations, which are hereby determined to be eligible for investment:

- (1) Bonds, notes or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest thereon;
- (2) Bonds, notes, debentures or other obligations or securities issued by any Federal government agency or the Export-Import Bank of Washington;
- (3) Discount notes of the Federal National Mortgage Association, and bonds issued by the homeowners' loan corporation, as defined in Ohio R.C. 731.56;

- (4) Bonds and notes of the State of Ohio;
- (5) Bonds and notes of any municipal corporation, including the Municipality, County, township or other political subdivisions of Ohio as to which there is no default of principal, interest or coupons;
- (6) The Director of Finance may enter into a repurchase agreement with any eligible institution mentioned in Ohio R.C. 135.03, under the terms of which agreement the Director of Finance purchases for the Municipality, and such institution agrees unconditionally to repurchase any of the securities listed in paragraph (1) or (2) of this subsection that will mature or are redeemable within five years from the date of purchase;
- (7) Certificates of deposit of eligible depositories, which may provide, and if so, shall be shown on its face, that the amount of such deposit is payable upon written notice a specified period before the date of the repayment maturity; and
- (8) Insured deposit accounts in eligible depositories paying interest at a rate greater than the interest rate paid on the Municipality's active deposits, provided that such investments must be approved in writing by the Manager and the Director of Law and that such approval by the Manager and the Director of Law shall also include approval of the insurance provided to secure and protect the Municipality's ability to recover the principal deposited in such deposit account.

(c) The Manager may order the Director of Finance to sell any of the securities, obligations or certificates of deposit or to close any accounts held as investments. Such order shall be in writing and shall specifically describe; the securities, obligations, certificates of deposit or accounts and fix the date on which they are to be sold or closed. Securities, obligations, certificates of deposit or accounts ordered to be sold or closed by the Manager shall be sold or closed for cash by the Director of Finance on the date fixed in the Manager's order at the then current market price.

(d) The Director of Finance may sell any securities, obligations or certificates of deposit or close any accounts held as investment without the written order of the Manager mentioned in subsection (c) hereof for cash and for a sum not less than their current market price.

(e) The Director of Finance, the Manager, the Director of Law and the members of Council shall not be held accountable or personally liable for any loss occasioned by the sale of securities, obligations or certificates of deposit or by the closing of insured deposit accounts authorized pursuant to subsections (c) or (d) hereof at prices lower than their cost or balance. Any loss or expense in making such sales or closing shall be payable as other expenses of the Municipality.

(f) Investments authorized by subsection (b) hereof shall not be made at a price in excess of the current market price. The members of Council, the Manager, the Director of Law and the Director of Finance shall not be personally liable for or with respect to the purchase of securities, obligations or certificates of deposit or the deposit of public moneys in insured deposit accounts authorized as investments pursuant to subsection (b) hereof; and the members of Council, the Manager and the Director of Law shall not be

personally liable for any unauthorized investment by the Director of Finance.

(g) If any securities, obligations or certificates of deposit purchased under the authority of this section are issuable to a designated payee or to the order of a designated payee, the name of the Director of Finance and the title of her/his office shall be so designated. If any such securities, obligations or certificates of deposit are registrable either as to principal or interest, or both, then such securities shall be registered in the name of the Director of Finance as such.

(h) The Director of Finance is responsible for the safekeeping of all securities, obligations or certificates of deposit acquired by her/him under this section. Any of such securities, obligations or certificates of deposit may be deposited for safekeeping with a qualified trustee as provided in Ohio R.C. 135.18, except the delivery of securities acquired under a repurchase agreement shall be made to a qualified trustee. If securities, obligations or certificates of deposit are not deposited with a qualified trustee, they shall be in the custody of the Director of Finance and shall be kept by her/him in a safe deposit box or vault belonging to an eligible depository, and such safe deposit box or vault shall be opened only upon a warrant or order of the Director of Finance or a person duly authorized as the Acting Director of Finance in the presence of one or more of the Director of Finance, Director of Law or Manager or persons duly authorized as Acting Directors of Finance or Law or Acting Manager. The warrant or order to open such safety deposit box or vault shall direct the deposit or removal of such securities, obligations or certificates of deposit, clipping of coupons or other official business reason for opening the box or vault. A report of what is placed in, removed from or other official business conducted shall, on the same day of the opening of the box or vault, be signed by the officer witnessing such opening and the Director of Finance, and such report shall be retained by the Director of Finance.

Interest earned on any investments, including certificates of deposit, authorized by this section shall be collected by the Director of Finance and credited by her/him to the proper fund of the Municipality as required by law.

(i) Upon the expiration of the term of office of the Director of Finance or in the event of a vacancy in the office of the Director of Finance by reason of death, resignation, removal from office or otherwise, the Director of Finance or her/his legal representative shall transfer and deliver to his successor all securities, obligations and certificates of deposit held by her/him. For the securities, obligations and certificates of deposit so transferred and delivered, such Director of Finance shall be credited with and his successor shall be charged with the amount of money invested in such securities, obligations and certificates of deposit.

(j) Whenever securities, obligations or certificates of deposit acquired under this section mature and become due and payable, the Director of Finance shall present them for payment according to their tenor, and shall collect the moneys payable thereon. The moneys so collected shall be treated as public moneys subject to the provisions of this chapter.

(k) The Director of Finance shall maintain accounts in which she/he shall make appropriate entries of all transactions relating to the investment of treasury funds. The Director of Finance shall keep a record of the number and maturity of interest coupons on instruments in which the Village has invested.

(l) On and after January 1, 1983, the Director of Finance shall provide to the Manager and each member of Council monthly statements showing the deposits, withdrawals and balances in the various depositories of the Municipality; and upon request of the Manager or Council, shall provide periodic reports, in such detail as required by Council or the Manager, of all investments purchased, sold and held. (Ord. 24-83. Passed 9-21-83.)

147.06 MISCELLANEOUS PROVISIONS.

(a) The Director of Finance, the Manager, the Director of Law and members of Council and their bondswomen/bondsmen or sureties shall be relieved from any liability for the loss of any public moneys deposited or invested pursuant to and in compliance with this chapter, including but not limited to losses occasioned by the failure of any depository.

(b) Ohio R.C. 731.55 shall be applicable to the Municipality and the insurance authorized by such section may be procured by the Manager and the costs of such insurance shall be paid by the Municipality.
(Ord. 24-83. Passed 9-21-83.)

TITLE SEVEN - Judicial
Chap. 161. Mayor's Court

CHAPTER 161
Mayor's Court

EDITOR'S NOTE: The Mayor has jurisdiction to hear and determine any prosecution for the violation of a Municipal ordinance, and has jurisdiction in all criminal causes involving moving traffic violations occurring on State highways located within the corporate limits, subject to the right of the defendant to trial by jury and before an impartial magistrate. Ohio R.C. 2945.17 provides that an accused has a right to be tried by a jury at any trial in any court for the violation of any Ohio statute or of any Municipal ordinance, except in cases in which the penalty involved does not exceed a fine of one hundred dollars (\$100.00). Ohio R.C. 2937.08 and Criminal Rule 23(A) provide that if the court in which a defendant is charged with an offense is not a court of record (the Mayor's Court), and the charge is such that a right to a jury trial exists, such matter shall not be tried before him and shall be transferred to a court of record in the County if the defendant:

- (a) Does not waive his right to trial by jury in a serious offense case for which the penalty established by law includes confinement for more than six months, or
- (b) Demands a jury trial in a petty offense case in which the penalty prescribed is a fine greater than one hundred dollars (\$100.00) and/or imprisonment for not more than six months. "Such demand must be in writing and filed with the clerk of court not less than ten days prior to the date set for trial, or on or before the third day following receipt of notice of the date set for trial, whichever is later. Failure to demand a jury trial as provided in this subdivision is a complete waiver of the right thereto."

In Ward v. Village of Monroeville, Ohio, 93 S. Ct. 80 (1972), the United States Supreme Court held that where the mayor before whom the defendant was compelled to stand trial was responsible for municipal finances and the mayor's court provided a substantial portion of municipal revenues, defendant was denied a trial before a disinterested and impartial magistrate as guaranteed by the due process clause of the United States Constitution.

The Supreme Court of Ohio has adopted the "Ohio Traffic Rules" which prescribe the procedure to be followed in the Mayor's Court in traffic cases. Rule 9(A) thereof states the jury demand shall be made pursuant to Criminal Rule 23 referred to above. Rule 9(B) sets forth the conditions under which the Mayor may hear a traffic case incorporating therein the holding in Ward v. Village of Monroeville as further interpreted in State, ex rel. Brockman v. Procter, 35 Ohio St. 2d 79 (1973): "Where, in a mayor's court, a defendant is entitled to a jury trial and a jury demand is made pursuant to Criminal Rule 23, the Mayor shall transfer the case pursuant to subdivision (C). If a jury demand is not made pursuant to Criminal Rule 23, and (or?) the defendant waives his right to jury trial in writing, a mayor may try the case if (1) his compensation as a judge is not directly dependent upon criminal case convictions, or (2) he is not the chief executive and administrative officer of the municipality and as such responsible for the financial condition of the municipality. Guilty and no contest pleas may be taken by any mayor including mayors whose compensation as a judge is directly dependent upon criminal case convictions and mayors who as chief executive and administrative officer of the municipality are responsible for the financial condition of the municipality."

The procedure for transferring a case to a court of record is set forth in Rule 9(C): "Where a transfer is required, the mayor's court shall make a written order directing the defendant to appear at the transferee court, continuing the same bail, if any, and making appearance before the transferee court a condition of bail, if any. Upon transfer, the mayor's court shall transmit to the clerk of the transferee court the ticket and all other papers in the case, and any bail taken in the case. Upon receipt of such papers the clerk of the transferee court shall set the case for trial and shall notify the defendant by ordinary mail of his trial date.

Rule 13 provides that a court shall establish a traffic violation 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

Disposition of fines and costs - see Ohio R.C. 733.40

Mayor's powers and duties- see Ohio R.C. 1905.20 et seq.

Trial - see Ohio R.C. Ch. 2938

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. Income Tax.
 Chap. 175. Motor Vehicle License Tax.

CHAPTER 171
 Income Tax

171.01	Purpose.	171.14	Interest and penalties.
171.02	Definitions.	171.15	Exceptions.
171.03	Imposition of tax.	171.16	Collection of unpaid taxes and refunds of overpayments.
171.04	Allocation of net profits.	171.17	Board of Review.
171.05	Operating loss carry-forward.	171.18	Allocation of funds.
171.06	Consolidated returns.	171.19	Credit for tax paid to another municipality.
171.07	Effective period.	171.20	Saving clause.
171.08	Return and payment of tax.	171.21	Prohibited violations.
171.09	Amended returns.	171.22	Mandatory registration.
171.10	Collection at source.	171.23	Exclusions.
171.11	Declarations.	171.99	Penalty.
171.12	Duties of the Tax Commissioner.		
171.13	Investigative powers of the Tax Commissioner; penalty for divulging information.		

CROSS REFERENCES

Power to levy income tax - see Ohio Const., Art. XVIII, Sec. 3
 Annual tax budget - see Chtr. §6.02
 Tax levies - see Chtr. §6.04
 Municipal Income Taxes - see Ohio R.C. Ch. 718
 Income Tax Bureau - see ADM. Ch. 133

171.01 PURPOSE.

To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the Municipality there is hereby levied a tax on qualifying wages, commissions and other compensation, and on net profits and other taxable income as hereinafter provided.

(Ord. 24-03. Passed 12-3-03.)

171.02 DEFINITIONS.

As used in this chapter 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.

- (a) "Adjusted Federal Taxable Income" means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:
1. 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.
 2. Add an amount equal to five percent (5%) of intangible income deducted under division (a)(1) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code;
 3. Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;
 4.
 - (i) Except as provided in division (a)(4)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;
 - (ii) Division (a)(4)(i) of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.
 5. Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;
 6. 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;
 7. If the taxpayer is not a C corporation and is not an individual, the taxpayer shall compute adjusted federal taxable income as if the taxpayer were a C corporation, except;
 - (i) 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
 - (ii) Amounts paid or accrued to a qualified self-employed retirement plan with respect to an owner or owner-employee of the taxpayer, amounts paid or accrued to or for health insurance for an owner or owner-employee, and amounts paid or accrued to or for life insurance for an owner or owner-employee shall not be allowed as a deduction.

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

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

- (b) “Association” means a partnership, limited partnership, S corporation or any other form of unincorporated enterprise owned by one or more persons.
- (c) “Board of Review” means the Board created by and constituted as provided for in Section 171.17.
- (d) “Business” means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, including but not limited to the renting or leasing of property, real personal or mixed.
- (e) “Corporation” means a corporation or joint stock association organized under the laws of the United States, the State of Ohio or any other state, territory or foreign country or dependency.
- (f) “Domicile” means a principal residence that the taxpayer intends to use for an indefinite time and to which whenever he is absent he intends to return. A taxpayer has only one domicile even through he may have more than one residence.
- (g) “Employee” means one who works for wages, salary, commission or other types of compensation in the services of an employer.
- (h) “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.
- (I) “Fiscal year” means an accounting period of twelve months or less ending on any day other than December 31.
- (j) “Generic Form” means an electronic or paper form designed for reporting estimated municipal income taxes and annual municipal income tax liability or for filing a refund claim that is not prescribed by a particular municipal corporation for the reporting of that municipal corporation’s tax on income.
- (k) “Gross receipts” means total income of taxpayers from whatever source derived.
- (l) “Income From a Pass-through Entity” means partnership income of partners, membership interests of members of a limited liability company, distributive shares of shareholders of an S corporation, or other distributive or proportionate ownership shares of income from other pass-through entities.
- (m) “Intangible Income” means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. “Intangible income” does not include prizes, awards, or other income associated with any lottery winnings or other similar games of chance.

- (n) "Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C.1, as amended.
- (o) "Internet" means the international computer network of both Federal and nonfederal interoperable packet switched data networks, including the graphical subnetwork known as the World Wide Web.
- (p) "Limited Liability Company" means a limited liability company formed under Chapter 1705 of the Ohio Revised Code or under the laws of another state.
- (q) "Municipality" means the Municipality of Granville, Ohio.
- (r) "Net profit" for a taxpayer other than an individual means adjusted federal taxable income and "net profit" for a taxpayer who is an individual means the individual's profit, other than the amounts described in Section 171.03, required to be reported on schedule C, schedule E or Schedule F.
- (s) "Nonqualified deferred compensation plan" means a compensation plan described in section 3121(v)(2)(C) of the Internal Revenue Code.
- (t) "Nonresident" means an individual domiciled outside the Municipality.
- (u) "Nonresident incorporated business entity" means an incorporated business entity not having an office or place of business within the Municipality.
- (v) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Municipality.
- (w) "Other Payer" means any person, other than an individual's employer or the employer's agent that pays an individual any amount included in the federal gross income of the individual.
- (x) "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.
- (y) "Owner's Proportionate Share" with respect to each owner of a pass-through entity, means the ratio of (a) the owner's income from the pass-through entity that is subject to taxation by the municipal corporation, to (b) the total income from that entity of all owners whose income from the entity is subject to taxation by that municipal corporation.
- (z) "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.
- (aa) "Person" includes individuals, firms, companies, business trusts, estates, trusts, partnerships, limited liability companies, associations, corporations, governmental entities, and any other entity. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any association shall include the partners or members thereof, and as applied to corporations, the officers thereof.
- (bb) "Place of business" means any bona fide office, other than a mere statutory office, factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity, individually or through one or more of his employees regularly in attendance.
- (cc) "Principal Place of Business" means in the case of an employer having headquarters, activities at a place of business within a taxing municipality, the place of business at which the headquarters is situated. In the case of any employer not having its headquarters, activities at a place of business within a taxing municipality, the term means the largest place of business located in a taxing municipality.

- (dd) “Qualified Plan” means a retirement plan satisfying the requirements under section 401 of the Internal Revenue Code as amended.
- (ee) “Qualified Wages” means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted in accordance with Section 718.03(A) of the Ohio Revised Code.
- (ff) “Resident” means an individual domiciled in the Municipality.
- (gg) “Resident Incorporated Business Entity” means an incorporated business entity whose office, place of operations or business situs is within the Municipality.
- (hh) “Resident unincorporated business entity” means an unincorporated business entity having an office or place of business within the Municipality.
- (ii) “Return Preparer” means any person other than a taxpayer that is authorized by a taxpayer to complete or file an income tax return, report, or other document for or on behalf of the taxpayer.
- (jj) “Schedule C” means Internal Revenue Service schedule C filed by a taxpayer pursuant to the Internal Revenue Code.
- (kk) “Schedule E” means Internal Revenue Service schedule E filed by a taxpayer pursuant to the Internal Revenue Code.
- (ll) “Schedule F” means Internal Revenue Service schedule F filed by a taxpayer pursuant to the Internal Revenue Code.
- (mm) “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.
- (nn) “Tax year” means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.
- (oo) “Tax Commissioner” means the Tax Commissioner of the Municipality or the person executing the duties of the aforesaid Commissioner.
- (pp) “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 of qualifying subchapter S subsidiary.
- (qq) “Taxable income” means qualifying wages paid by an employer or employers, compensation for personal services, other income defined by statute as taxable, and/or adjusted federal taxable income from the operation of a business, profession, or other enterprise or activity adjusted in accordance with the provisions of this Chapter.
- (rr) “Taxing Municipality” means a municipality levying a tax on income earned by nonresidents working with such municipality or on income earned by its residents. (Ord. 24-03. Passed 12-3-03.)

171.03 IMPOSITION OF TAX.

Subject to the provisions of Section 171.20, an annual tax for the purpose specified herein is hereby levied at the rate of one and one-half percent (1.5%) per year on the following:

- (a) On all qualifying wages commissions, other compensation and other taxable income earned or received by residents of the Municipality during the effective period of this chapter.

- (b) On all qualifying wages, commissions other compensation and other taxable income earned or received by non residents for work done or service performed or rendered in the Municipality during the effective period of this chapter.
- (c) On the portion attributable to the Municipality of the net profits earned during the effective period of this chapter, of all resident unincorporated businesses, pass through entities, professions or other activities, derived from sales made, work done, services performed or rendered or business or other activities conducted in the Municipality. On the portion of the distributive share of the net profits earned by a resident owner of a resident unincorporated business entity or pass-through entity not attributable to the Municipality and not levied against such unincorporated business entity or pass-through entity.
- (d) On the portion attributable to the Municipality of the net profits, earned during the effective period of this chapter, by all nonresident unincorporated businesses, pass-through entities, professions or other activities derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality, whether or not such unincorporated business entity has an office or place of business in the Municipality. On the portion of the distributive share of the net profits earned by a resident owner of a nonresident unincorporated business entity or pass-through entity not attributable to the Municipality and not levied against such incorporated business entity or pass-through entity.
- (e) On the portion attributable to the Municipality of the net profits earned during the effective period of this chapter by all corporations that are not pass-through entities derived from sales made, work done or services performed or rendered, and business or other activities conducted in the Municipality whether or not such corporations have an office or place of business in the Municipality.
- (f) 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.
(Ord. 24-03. Passed 12-3-03.)

171.04 ALLOCATION OF NET PROFITS.

(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. Except as otherwise provided in Section 171.05 of this Chapter, net profit from a business or profession conducted both within and without the boundaries of a municipal corporation shall be considered as having a taxable situs in such a municipal corporation for the purposes of municipal income taxation in the same proportion as the average ratio of the following:

1. Multiply the entire net profits of the business by a business apportionment percent to be determined by:
 - (i) The average original cost of the real and tangible personal property owned or used by the taxpayer in the business or profession in such municipal corporation during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

- (ii) Wages, salaries and other compensation paid during the taxable period to persons employed in the business or profession for services performed in such municipal corporation to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed, excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Ohio Revised Code;
 - (iii) Gross receipts of the business or profession from sales made and services performed during the taxable period in such municipal corporation to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.
 - (iv) Adding together the percentages determined in accordance with subsections (a)(1)(i), (ii), and (iii) hereof, or such of the aforesaid percentages as are applicable to the particular taxpayer and dividing the total so obtained by the number of percentages used in deriving such total.
 - a. A factor is applicable even though it may be apportioned entirely in or outside the Municipality.
 - b. Provided however, that in the event a just and equitable result cannot be obtained under the formula provided for herein, the Tax Commissioner, upon application of the taxpayer, shall have the authority to substitute other factors or methods calculated to effect a fair and proper apportionment.
2. As used in Section 1 of this section, "sale made in a municipal corporation" mean:
- (i) All sales of tangible personal property delivered within such municipal corporation regardless of where title passes if shipped or delivered from a stock of goods within such municipal corporation;
 - (ii) All sales of tangible personal property delivered within such municipal corporation regardless of where title passes even though transported from a point outside such municipal corporation if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion;
 - (iii) All sales of tangible personal property shipped from a place within such municipal corporation to purchasers outside such municipal corporation regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made. (Ord. 24-03. Passed 12-3-03.)

171.05 OPERATING LOSS CARRY-FORWARD.

(a) The portion of a net operating loss sustained in any taxable year, beginning with the year 1969, allocable to the Municipality, may be applied against the portion of the profit of succeeding tax years, allocable to the Municipality, until exhausted, but in no event for more than the five taxable years immediately following the year in which the loss occurred. No portion of a net operating loss shall be carried back against net profits of any prior year.

(b) The portion of a net operating loss sustained shall be allocated to the Municipality in the same manner as provided herein for allocating net profits to the Municipality.

(c) The Tax Commissioner shall provide by rules and regulations the manner in which such net operating loss carry-forward shall be determined.
(Ord. 33-68. Passed 12-18-68.)

171.06 CONSOLIDATED RETURNS.

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.
(Ord. 24-03. Passed 12-3-03.)

171.07 EFFECTIVE PERIOD.

The tax imposed by this chapter shall be levied, collected and paid with respect to all income and net profits subject to the tax earned on or after January 1, 1969, except that the tax imposed by the second paragraph of Section 171.03 shall be levied, collected and paid only with respect to all income and net profits subject to the tax earned on or after January 1, 1987.
(Ord. 18-86. Passed 11-4-86.)

171.08 RETURN AND PAYMENT OF TAX.

(a) Each person who engaged in business, or whose qualifying wage, commissions, other compensation, and other taxable income are subject to the tax imposed by this chapter, shall, whether or not a tax is due thereon, make and file on or before April 15 in each year, a return with the Tax Commissioner and on or before April 15 of each year thereafter. A taxpayer on a fiscal year accounting basis for Federal income tax purposes shall, beginning with his first fiscal year, any part of which falls within the effective period of this chapter, file his return within four months from the end of such fiscal year or period. The Tax Commissioner is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by such employer or employers from the salaries, wages, commissions or other compensation of an employee and paid by him or them to the Tax Commissioner, shall be accepted as the return required of any employee whose sole income, subject to tax under this chapter, is such salary, wages, commissions or other compensation.

- (b) The return shall be filed with the Tax Commissioner on a form or forms furnished by or obtainable upon request for the Tax Commissioner setting 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 such tax; and
 - (2) The amount of the tax imposed by this chapter on such earnings and profits; and
 - (3) Such other pertinent statements, information returns, copies of federal or state tax returns and/or schedules, or other information as the Tax Commissioner may require, including a statement that the figures used in the return are the figures used in the return for Federal income tax, adjusted to set forth only such income as is taxable under the provisions of this chapter.
- (c) The return may be filed on a generic form, if the generic form, when completed and filed, contains all the information required to be submitted with the Municipality's prescribed returns, and if the taxpayer or return preparer filing the generic form otherwise complies with the Tax Code governing the filing of returns.
- (d) (1) Any taxpayer that has requested an extension for filing a federal income tax return may request an extension for the filing of a municipal income tax return by filing a copy of the taxpayer's federal extension request with the Municipal Tax Division. Any taxpayer not required to file a federal income tax return may request an extension for filing a municipal income tax return in writing. The request for extension must be filed on or before the original due date for the annual return. If the request is granted, the extended due date of the municipal income tax return shall be the last day of the month following the month to which the due date of the federal income tax return has been extended.
- (2) The Tax Commissioner may deny a taxpayer's request for extension if the taxpayer:
- i. fails to timely file the request; or
 - ii. fails to file a copy of the federal extension request, (if applicable); or
 - iii. owes the Municipality any delinquent income tax, penalty, interest or other charge for the late payment or nonpayment of income tax; or
 - ix. has failed to file any required income tax return, report, or other related document for a prior tax period.

- (3) The granting of an extension for filing a Municipal tax return does not extend the due date as provided in this section for payment of the tax; hence, penalty and interest may apply to any unpaid tax during the period of extension at the rate set out by Section 171.14. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the extension period provided all other filing and payment requirements of the Tax Code have been met. Any extension by the Tax Commissioner shall be granted upon the condition that declaration filing and payment requirements have been fulfilled; however, if upon further examination it then becomes evident that declaration filing and payment requirements have not been fulfilled, penalty and interest may be assessed in full and in the same manner as though no extension had been granted.
- (e) (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the Tax Commissioner the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due has been deducted at the source, pursuant to the provisions of this chapter, or where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 171.11, or where an income tax, creditable against the municipal tax pursuant to Section 171.19 has been paid to another municipality, credit for the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing such return.
- (2) A taxpayer, who has overpaid the amount of tax to which the Municipality is entitled under the provisions of this chapter, may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment or part thereof shall be refunded, provided that no additional taxes or refunds of less than five dollars (\$5.00) shall be collected or refunded.
(Ord. 24-03. Passed 12-3-03.)

171.09 AMENDED RETURNS.

- (a) Where necessary an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and limitations contained in Sections 171.16 and 171.19. Such amended returns shall be on a form obtainable on request from the Tax Commissioner or on a generic form.
- (b) Within three months from the final determination of any Federal tax liability affecting the taxpayer's municipal tax liability, such taxpayer shall make and file an amended municipal return showing income subject to the Municipality tax based upon such final determination of Federal tax liability, and shall pay any additional tax shown due thereon or make claim for refund of any overpayment.
- (c) Information returns, schedules and statements required to support tax returns which are incomplete without such information shall be filed within the time limits set forth for the filing of the tax returns and the failure to file such information returns, schedules and statements shall be a violation of this Tax Code. Provided, however, that the taxpayer shall have ten (10) days after notification by the Tax Commissioner to file the items required by this paragraph. (Ord. 24-03. Passed 12-3-03.)

171.10 COLLECTION AT SOURCE.

(a) Each employer within, or doing business within the Municipality who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct at the time of the payment of such salaries, wages, commissions or other compensation, the tax of one and one-half percent (1.5%) of the qualifying wages due by such employer to each such employee and shall before the last day specified below make a return and pay to the Tax Commissioner the amount of taxes so deducted.

Employers with withholding of less than three hundred dollars (\$300.00) per month shall make returns on a quarterly basis, the due dates being the last day of April, July, October, and January. Employers with withholding of more than three hundred dollars (\$300.00) per month must make returns on a monthly basis, the due date being the fifteenth day of the following month; any other withholding schedule shall have prior approval of or by the Tax Commissioner in writing.

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

(c) It shall be the responsibility, jointly and severally, of the president and treasurer of each corporation required to withhold the tax from wages of its employees under this section to see that all such taxes so withheld are paid to the Municipality in accordance with the provisions of this section. In the event taxes withheld by a corporation from the salaries of its employees are not paid to the Municipality in accordance with the provisions of this section, the president and treasurer of such corporation shall each be criminally liable under the provisions of Section 171.21 and 171.99.

(d) On or before February 28 of each year, each employer shall file a withholding tax reconciliation on a form or forms prescribed by and obtainable from the Tax Commissioner or a generic form, setting forth the sum total of all compensation paid all employees, the portion of which, (if any), was not subject to withholding along with an explanation for same, and the portion of which was subject to withholding, together with the amount of such withholdings remitted. Such return shall include information concerning each employee from whom the Municipal tax was withheld, showing the name, address, zip code and social security number of each such employee, the total amount of compensation paid during the year and the amount of Municipal tax withheld. If the total tax withheld from any employee included tax withheld and remitted to another municipality, the amount of same shall be separately shown on the return of information to the Municipality concerning each employee.

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

(f) No person shall be required to withhold the tax on the qualifying wages, commissions, other compensation and other taxable income paid domestic servants employed exclusively in or about such person's residence. However, such domestic servants shall be responsible for the filing and paying their own returns and taxes.
(Ord. 24-03. Passed 12-3-03.)

171.11 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 171.10, or who engages in any business, profession, enterprise or activity shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any.

- (b) (1) Such declaration shall be filed on or before April 15th of each year during the life of this chapter, or on or before the 15th day of the fourth month following date the taxpayer becomes subject to tax for the first time.
- (2) Those taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth (4th) month following the start of each fiscal year or period.
- (c) (1) Such declaration shall be filed upon a form furnished by or obtainable from the Tax Commissioner or a generic form. Credit shall be taken in such declaration for Granville tax to be withheld from any portion of such income and for income taxes to be paid to another taxing municipality for which credit is allowed against Granville tax under Section 171.19.
- (2) Except as hereinafter specified, a declaration of estimated tax to be paid the Municipality shall be accompanied by a payment of at least one-fourth of the estimated tax, less credit for taxes withheld or paid to another municipality and at least a similar amount shall be paid on or before the 15th day of the seventh, tenth, and thirteenth months after the beginning of the tax year.
- (3) A declaration may be amended at any time; provided however, that in case an amended declaration is filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.
- (4) The mere submission of a declaration estimating a tax liability shall not constitute filing unless accompanied by the required payment.

(d) An amended declaration must be filed on or before January 31 of any year, or in the case of a tax payer on a fiscal year accounting basis, on or before the date fixed by regulation of the Tax Commissioner, if it appears that the original declaration made for such year underestimated the taxpayer's income by thirty percent or more. At such time a payment which, together with prior payments, is sufficient to pay the taxpayer's entire estimated liability shall be made. If, upon the filing of the return on or before January 31 or the date fixed by regulation, whichever is applicable, the difference between seventy percent of the taxpayer's tax liability and the amount of estimated tax he actually paid on or before January 31 or the date fixed by regulation, whichever is applicable, shall be subject to the interest and penalty provisions of Section 171.14.

(e) On or before the 15th day of the fourth month of the calendar or fiscal year following that for which the declaration was filed, an annual return shall be filed and any balance which may be due the Municipality shall be paid therewith in accordance with the provisions of Section 171.08.
(Ord. 24-03. Passed 12-3-03.)

171.12 DUTIES OF THE TAX COMMISSIONER.

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

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

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

(d) Subject to the consent of a majority of the Board of Review or pursuant to regulation approved by the Board of Review, the Tax Commissioner shall have the power to compromise any liability imposed by this chapter.

(e) Upon the demonstration and documentation of good cause, the Tax Commissioner shall have the power to compromise penalty and interest liabilities imposed by this Chapter, consistent with this Chapter.
(Ord. 24-03. Passed 12-3-03.)

171.13 INVESTIGATIVE POWERS OF THE TAX COMMISSIONER; PENALTY FOR DIVULGING INFORMATION.

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

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

(c) The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer or person subject, or presumed to be subject, to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Tax Commissioner authorized herein shall be deemed a violation of this chapter punishable as provided in Sections 171.21 and 171.99.

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

(e) Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, and no disclosure thereof shall be made except to municipal, County, State or Federal taxing agencies, or except for official purposes or except in accordance with proper judicial order. Any person divulging such information in violation of this section shall be fined and /or imprisoned as provided in Section 171.99. Each disclosure shall constitute a separate offense. In addition to the above penalty, any employee of the Municipality who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal. (Ord. 33-68. Passed 12-18-68.)

171.14 INTEREST AND PENALTIES.

(a) All taxes imposed and moneys withheld or required to be withheld by employers under the provisions of this chapter, remaining unpaid after they become due, shall bear interest at the rate of one percent (1%) per month.

(b) In addition to interest as provided in subsection (a) herein, penalties for failure to pay taxes and to withhold and remit taxes pursuant to the provisions of this chapter are hereby imposed as follows:

- (1) In the case of taxpayers failing to pay the full amount of tax due, a penalty of the higher of five dollars (\$5.00) or one percent per month or fraction thereof of the amount of the unpaid tax, if the tax is paid during the first six months after such tax became due; a penalty of two percent per month, or fraction thereof of the unpaid tax, if such tax is paid between the seventh and twelfth months after such tax became due; and a penalty of four percent per month, or fraction thereof of the amount of the unpaid tax, if such tax is paid later than twelve months after it became due. The percentages herein specified when used shall apply from the first month of delinquency.

- (2) In the case of employers who fail to withhold and remit to the Tax Commissioner the taxes to be withheld from employees, a penalty of the higher of ten dollars (\$10.00) or two percent per month, or fraction thereof of the unpaid withholding, if paid during the first three months after it was due; a penalty of four percent per month, or fraction thereof of the unpaid withholding if paid during the fourth to sixth month, inclusive, after it was due; and a penalty of five percent per month or fraction thereof of the unpaid withholding if paid later than six months after it was due.

(c) In addition to interest and penalties as provided in subsections (a) and (b) hereof, penalties for failure to file any return required by this chapter, whether annual or for any shorter period, within the times permitted by this chapter are imposed as follows:

<u>Penalty</u>	<u>Complete Tax Return is Filed</u>
\$25.00	Not more than 30 days after due date.
50.00	More than 30 days but less than 120 days after due date.
100.00	More than 120 days after due date.

(Ord. 29-93. Passed 11-3-93.)

171.15 EXCEPTIONS.

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

(b) Upon an appeal from the refusal of the Tax Commissioner to recommend abatement of penalty and interest, the Board of Review may abate such penalty or interest, or both. (Ord. 33-68. Passed 12-18-68.)

171.16 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

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

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

(c) After the time period allowed for a refund of the tax or withholding paid to another municipality, a nonrefundable credit shall be allowed against tax or withholding erroneously paid or withheld to another municipality equal to the tax or withholding paid with respect to such income or wages.

1. If the tax rate is less than the tax rate paid or withheld on such income or wages, the credit described in section (c) above shall be calculated using the tax rate in effect.
2. Nothing in this section permits any credit carryforward.

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

(e) Amounts of less than five dollars (\$5.00) shall not be collected or refunded. (Ord. 24-03. Passed 12-3-03.)

171.17 BOARD OF REVIEW.

(a) A Board of Review consisting of three persons appointed by the Mayor, with the consent of Council, is hereby created. Board members shall receive such compensation as Council may determine.

(b) A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. All hearings by the Board shall be conducted privately unless the taxpayer requests a public hearing and the provisions of Section 171.13 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.

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

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

(e) Each Board of Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under section 149.43 of the Ohio Revised Code. Hearings requested by a taxpayer before a Board of Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the Ohio Revised Code. (Ord. 24-03. Passed 12-3-03.)

171.18 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be deposited in the General Fund and such funds shall be disbursed in the following order:

- (a) Such part thereof as shall be necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provisions hereof. (Ord. 33-68. Passed 12-18-68.)
- (b) All remaining moneys collected under the provisions of this chapter shall be used for general municipal operations, maintenance, equipment and capital improvements as Council shall annually determine.

(Ord. 18-70. Passed 10-21-70.)

171.19 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

(a) Effective January 1, 1987, every individual taxpayer who resides in the Municipality and who receives salaries, wages, commissions or other compensation or net profits from sales made, work done or services performed or rendered outside of the Municipality if it be made to appear that he has paid a Municipal income tax on such income, taxable under this chapter, to another municipality shall be allowed a credit against the tax imposed by Section 171.03 in an amount equal to fifty percent (50%) of the amount of tax imposed by Section 171.03 or in the amount of the tax so paid by him or in his behalf to such other municipality, whichever is less.

(b) Notwithstanding the provisions contained in Section 171.16, or any other provisions inconsistent herewith, a claim for refund or credit under this section shall be made in such a manner as the Tax Commissioner may by regulation provide. No such claim for refund or credit under this section shall be allowed unless made on or before the date of filing the taxpayer's final return unless such taxpayer's employer files with the Tax Commissioner a list showing the tax withheld from such taxpayer's wages, salaries or commissions for other municipalities.

(Ord. 29-93. Passed 11-3-93.)

171.20 SAVING CLAUSE.

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

(Ord. 33-68. Passed 12-18-68.)

171.21 PROHIBITED VIOLATIONS.

No person shall:

- (a) Fail, neglect or refuse to make any return, declaration or registration required by this chapter; or
- (b) File an incomplete, false or fraudulent return; or
- (c) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter; or
- (d) Fail, neglect or refuse to withhold the tax from his employees and remit such withholding tax to the Tax Commissioner; or
- (e) Refuse to permit the Commissioner or any duly authorized agent or employee to examine his or his employer's books, records, papers and Federal income tax returns; or
- (f) Fail to appear before the Commissioner and to produce his or his employer's books, records, papers or Federal income tax returns upon order or subpoena of the Commissioner; or
- (g) Refuse to disclose to the Commissioner any information with respect to such person's or such person's employer's income or net profits; or
- (h) Fail to comply with the provisions of this chapter or any order or subpoena of the Commissioner; or
- (i) Fail, neglect or refuse to make any payment on the estimated tax for any year as required by Section 171.11; or
- (j) Fail, as president or treasurer of a corporation, to cause the tax withheld from the wages of the employees of such corporation pursuant to this chapter to be paid to the Municipality in accordance with the provisions of Section 171.10; or
- (k) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter. All criminal prosecutions under this section and all civil actions shall be commenced within the time specified in Ohio R.C. 718.12. The failure of any employer, taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him for filing any information, return or declaration, from filing such form or from paying the tax. "Person" as used in this section, shall in addition to the meaning prescribed in Section 171.02, including in the case of an association or corporation not having any partner, member or officer within the Municipality, any employee or agent of such association or corporation who can be found within the corporate limits of the Municipality.
(Ord. 12-84. Passed 5-16-84.)

171.22 MANDATORY REGISTRATION.

(a) Each new resident of the Municipality shall register with the Tax Commissioner of the Municipality to become subject to the Municipal income tax within thirty days of residence in the Municipality.

(b) All employers, contractors or subcontractors who do work in the Municipality shall register with the Commissioner and shall present a list of all employees, subcontractors, contractors or others who may do work for them whose profits, wages, or earnings are not presently subject to withholding of the Municipal income tax.

(c) On October 1, 1984 and on every year thereafter all landlords who rent property in the Municipality shall submit an up-to-date list of their tenants to the Commissioner. This list is not required if the tenants are responsible for their own utility payments.
(Ord. 12-84. Passed 5-16-84.)

171.23 EXCLUSIONS.

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

- (a) Proceeds from welfare benefits, unemployment insurance benefits, social security benefits, and qualified retirement plans as defined by the Internal Revenue Service.
- (b) Proceeds of insurance, annuities, worker's compensation insurance, permanent disability benefits, compensation for damages for personal injury and the like reimbursements, not including damages for loss of profits and wages.
- (c) Dues, contributions and similar payments received by charitable, religious, educational organizations, or labor unions, trade or professional associations, lodges and similar organizations.
- (d) Gains from involuntary conversion, cancellation of indebtedness, interest on Federal obligations and income of a decedent(s estate during the period of administration (except such income from the operation of a business).
- (e) Alimony.
- (f) Compensation for damage to property by way of insurance or otherwise.
- (g) Interest and dividends from intangible property.
- (h) Military pay or allowances of members of the Armed Forces of The United States and members of their reserve components, including the Ohio National Guard (ORC 718.01).
- (i) 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.
- (j) 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.
- (k) In the event any association or organization receives taxable income as provided in the preceding paragraph from real or personal property ownership or income producing business located both within and without the corporate limits of the Municipality, it shall calculate its income apportioned to the Municipality under the method or methods provided above.
- (l) If exempt for federal income tax purposes, fellowship and scholarship grants are excluded from Municipal tax income.
- (m) The rental value of a home furnished to a member of the clergy as part of his compensation, or the rental allowance paid to a member of the clergy as part of his or her compensation, to the extent used by him or her to rent or provide a home pursuant to section 107 of the Internal Revenue Code.

- (n) 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 thousands (\$1,000) annually. Such compensation in excess of one thousand dollars may be subjected to taxation. The payer of such compensation is not required to withhold Municipal tax from that compensation.
- (o) Compensation paid to an employee of a transit authority, regional transit authority, or a regional transit commission created under Chapter 306 of the Ohio Revised Code for operating a transit bus or other motor vehicle for the authority or commission in or through the Municipality, unless the bus or vehicle is operated on a regularly scheduled route, the operator is subject to such tax by reason of residence or domicile in the Municipality, or the headquarters of the authority or commission is located within the Municipality.
- (p) The Municipality shall not tax the compensation paid to a nonresident individual for personal services performed by the individual in the Municipality on twelve (12) or fewer days in a calendar year unless one of the following applies:
 - (1) The individual is an employee of another person, the principal place of business of the individual(s) employer is located in another municipality in Ohio that imposes a tax applying to compensation paid to the individual for services paid on those days; and the individual is not liable to that other municipality for tax on the compensation paid for such services.
 - (2) The individual is a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such promoter, all as may be reasonable defined by the Municipality.
- (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 Section 171.23(q) of this section, (combined company(, (electric company(and (telephone company(have the same meanings as in section 5727.01 of the Ohio Revised Code.
- (r) 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. 24-03. Passed 12-3-03.)

171.99 PENALTY.

- (a) Whoever violates any provision of this chapter for which no other penalty is provided shall be fined not more than one hundred dollars (\$100.00) for a first offense; for each subsequent offense, such person shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months, or both. (Ord. 33 68. Passed 12 18 68.)
- (b) Whoever violates Section 171.22 shall be fined five dollars (\$5.00) a day for every day of violation. (Ord. 12 84. Passed 5 16 84.)

CHAPTER 175
Motor Vehicle License Tax

175.01 Levy.

CROSS REFERENCES
Authority to levy see Ohio R.C. 4504.172

175.01 LEVY.

(a) There is hereby levied an annual license tax upon the operation of motor vehicles on the public roads or highways pursuant to Ohio R.C. 4504.172, for the purposes of paying the costs and expenses of enforcing and administering the tax provided for in this section; and to provide additional revenue for the purposes set forth in Ohio R.C. 4504.08; and to supplement revenue already available for such purposes.

(b) Such tax shall be at the rate of five dollars (\$5.00) per motor vehicle on each and every motor vehicle the district of registration of which, as defined in Ohio R.C. 4503.10, is in the Municipality.

(c) As used in this chapter "motor vehicle" means any and all vehicles included within the definition of motor vehicle in Ohio R.C. 4501.01 and 4505.01.

(d) The tax imposed by this chapter shall apply to and be in effect for the registration year commencing January 1, 1988 and shall continue in effect and application during each registration year thereafter.

(e) The tax imposed by this chapter shall be paid to the Registrar of Motor Vehicles of the State or to a Deputy Registrar at the time application for registration of a motor vehicle is made as provided in Ohio R.C. 4503.10.

(f) All moneys derived from the tax hereinafter levied shall be used by the Municipality for the purposes specified in this chapter.
(Ord. 22 87. Passed 9 16 87.)