

1st Reading: 1-16-18  
2nd Reading: 2-5-18  
3rd Reading: 2-20-18

# RECORD OF RESOLUTIONS

BEAR GRAPHICS 800-325-8084 FORM NO. 30045

Resolution No. 3694

Passed February 20, 2018

## RESOLUTION AUTHORIZING THE CITY ATTORNEY TO PETITION THE BOARD OF COUNTY COMMISSIONERS OF WOOD COUNTY, OHIO, TO CHANGE TOWNSHIP LINES

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, COUNTY OF WOOD, STATE OF OHIO:

SECTION 1: That the City Attorney is hereby authorized to petition the Board of County Commissioners of Wood County, Ohio, to change township lines for Bowling Green and Center Township and for Plain Township in order to conform the township lines with the limits of the City of Bowling Green corporation, and so as to incorporate all annexations that may have taken place since the creation of "Bowling Green Township" in accordance with Section 503.07 of the Ohio Revised Code.

SECTION 2: This resolution shall take effect at the earliest time permitted by law.

Passed: February 20, 2018 [Signature]  
Date President of Council

Attest: [Signature]  
Clerk of Council

Approved: February 21, 2018 [Signature]  
Date Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

### CERTIFICATION

This is to certify that the foregoing is a true copy of Res. No. 3694 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 20 18

[Signature]  
Clerk of Council

RECORD OF RESOLUTIONS

1st Reading: 1-16-18  
2nd Reading: 2-5-18  
3rd Reading: 2-20-18

BEAR GRAPHICS 800-325-8094 FORM NO. 30045

Resolution No. 3696 Passed February 20, 2018

**RESOLUTION AUTHORIZING THE MAYOR OF THE CITY OF BOWLING GREEN, OHIO, TO FILE AN APPLICATION AND EXECUTE A CONTRACT UPON GRANT APPLICATION APPROVAL UNDER THE COMMUNITY DEVELOPMENT BLOCK GRANT: ENTITLEMENT PROGRAM AS AUTHORIZED BY THE HOUSING AND COMMUNITY DEVELOPMENT ACT OF 1974, AS AMENDED**

**WHEREAS**, the City of Bowling Green, Ohio, qualifies for funding under the Community Development Block Grant: Entitlement Program from the U.S. Department of Housing and Urban Development, for Federal fiscal year 2018/2019, and

**WHEREAS**, said grant will be used to address housing and community development needs in the City of Bowling Green, Ohio.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, OHIO:

**SECTION 1:** The Mayor is hereby authorized and directed to sign and file any necessary application forms, and other related documents, including all understandings and assurances contained therein, and to provide such additional information as may be required.

**SECTION 2:** The Mayor is authorized and directed to accept a grant award and shall provide financial assistance for various activities, which will primarily benefit low and moderate income persons.

**SECTION 3:** The Mayor is authorized to execute a grant agreement with the U.S. Department of Housing and Urban Development on behalf of the City of Bowling Green, Ohio.

**SECTION 4:** The Council hereby certifies that the City of Bowling Green, Ohio, has the legal authority to apply for the grant.

**SECTION 5:** This resolution shall take effect at the earliest time permitted by law.

Passed: February 20, 2018 MLAL  
Date President of Council

Attest: [Signature]  
Clerk of Council

Approved: February 21, 2018 Richard A. Edwards  
Date Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

**CERTIFICATION**  
This is to certify that the foregoing is a true copy of Res. No. 3696 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 2018  
[Signature]  
Clerk of Council

RECORD OF RESOLUTIONS

1st Reading: 1-16-18  
2nd Reading: 2-5-18  
3rd Reading: 2-20-18

BEAR GRAPHICS 800-325-8094 FORM NO. 30045

Resolution No. 3697

Passed February 20, 2018

RESOLUTION AUTHORIZING THE MAYOR OF THE CITY OF BOWLING GREEN, OHIO, TO FILE A CAPITAL AND OPERATING PLAN FOR THE YEARS 2018 THROUGH 2021 WITH THE OHIO DEPARTMENT OF TRANSPORTATION FOR GRANTS THROUGH THE U.S. DEPARTMENT OF TRANSPORTATION, AS AUTHORIZED UNDER FEDERAL TRANSIT LAWS, AS CODIFIED, 49 USC SECTION 5311, FINANCIAL ASSISTANCE FOR OTHER THAN URBANIZED AREAS

WHEREAS, the B.G. Transit is the transit operator for the City of Bowling Green, Ohio, and

WHEREAS, the B.G. Transit is presently providing transit service under the FTA Section 5311 Program and observing all federal and state rules regarding this program.

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, OHIO, COUNTY OF WOOD, STATE OF OHIO:

SECTION 1: That the Mayor is hereby authorized to file a Four-Year Capital and Operating Plan for the years 2018 through 2021, with the Ohio Department of Transportation for grants through the U.S. Department of Transportation Federal Transit Administration, as authorized under the Federal Transit Laws, as codified, 49 USC Section 5311, Financial Assistance for Other Than Urbanized Areas, on behalf of the City of Bowling Green, Ohio.

SECTION 2: That the Mayor is further authorized to furnish such additional information as the Ohio Department of Transportation may require in connection with this Plan.

SECTION 3: This resolution shall take effect at the earliest time permitted by law.

Passed: February 20, 2018 [Signature] President of Council

Attest: [Signature] Clerk of Council

Approved: February 21, 2018 [Signature] Mayor

MICHAEL J. MARSH CITY ATTORNEY kds

CERTIFICATION This is to certify that the foregoing is a true copy of Res. No. 3697 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 2018 [Signature] Clerk of Council

# RECORD OF RESOLUTIONS

1st Reading: 1-16-18  
2nd Reading: 2-5-18  
3rd Reading: 2-20-18

BEAR GRAPHICS 800-325-8094 FORM NO. 30045

Resolution No. 3698 Passed February 20, 2018

## RESOLUTION ADOPTING AND AUTHORIZING AN AMENDED B.G. TRANSIT DRUG AND ALCOHOL TESTING POLICY

WHEREAS, the City of Bowling Green receives state and federal funding annually from the Ohio Department of Transportation (ODOT) to provide public transportation to citizens; and

WHEREAS, a Drug and Alcohol Testing Policy is required for transit systems funded by the Ohio Department of Transportation and the Federal Transit Administration (FTA); and

WHEREAS, an amended B.G. Transit Drug and Alcohol Testing Policy was last adopted by Council on August 7, 2017; and

WHEREAS, ODOT has recently mandated certain amendments be made to the current policy.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, OHIO:

SECTION 1: In accordance with mandates specified by ODOT, the Council does hereby approve the proposed B.G. Transit Drug and Alcohol Testing Policy.

SECTION 2: The B.G. Transit Drug and Alcohol Testing Policy is required by the Ohio Department of Transportation and FTA.

SECTION 3: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this resolution were adopted in an open meeting of the Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public in compliance with all legal requirements.

SECTION 4: This resolution shall take effect at the earliest time permitted by law.

Passed: February 20, 2018 [Signature]  
Date President of Council

Attest: [Signature]  
Clerk of Council

Approved: February 21, 2018 [Signature]  
Date Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

CERTIFICATION  
This is to certify that the foregoing is a true copy of Res. No. 3698 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 2018  
[Signature]  
Clerk of Council

RECORD OF ORDINANCES

1st Reading: 1-16-18  
2nd Reading: 2-5-18  
3rd Reading: 2-20-18

BEAR GRAPHICS 800-325-8084 FORM NO. 30043

Ordinance No. 8655

Passed February 20, 2018

ORDINANCE AUTHORIZING THE MUNICIPAL ADMINISTRATOR TO ADVERTISE FOR BIDS AND ENTER INTO A CONTRACT OR CONTRACTS FOR SIDEWALK IMPROVEMENTS, PAVEMENT STRIPING, DEICING SALT, AND IMPROVING STREETS, ALLEYS, AND OTHER PUBLIC WAYS IN THE CITY OF BOWLING GREEN, OHIO

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, OHIO:

SECTION 1: That the Municipal Administrator is hereby authorized and directed to advertise for bids and enter into a contract or contracts for sidewalk improvements, pavement striping, deicing salt, and improving the streets, alleys and other public ways in the City of Bowling Green, Wood County, Ohio, for calendar year 2018, in accordance with the plans and specifications on file in the Office of the Municipal Administrator, 304 North Church Street, Bowling Green, Ohio.

SECTION 2: This ordinance shall become effective after its passage at the earliest period allowed by law.

Passed: February 20, 2018 [Signature] President of Council

Attest: [Signature] Clerk of Council

Approved: February 21, 2018 [Signature] Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

CERTIFICATION  
This is to certify that the foregoing is a true copy of Ord. No. 8655 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 2018  
[Signature]  
Clerk of Council

# RECORD OF ORDINANCES

1st Reading: 1-16-18

2nd Reading: 2-5-18

3rd Reading: 2-20-18

EMERGENCY CLAUSE ADOPTED 2/20/18

BEAR GRAPHICS 800-325-9084 FORM NO. 3004S

Ordinance No. 8656 as amended by substitution 2/15/18 passed February 20, 2018

## ORDINANCE AUTHORIZING THE MUNICIPAL ADMINISTRATOR AND UTILITIES DIRECTOR TO ADVERTISE FOR BIDS AND ENTER INTO A CONTRACT OR CONTRACTS AND/OR PARTICIPATE IN STATE OF OHIO OR FEDERAL PURCHASING PROGRAMS FOR THE PURCHASE OF VEHICLES AND EQUIPMENT AS WELL AS THE TRADE-IN OR OUTRIGHT SALE OF VEHICLES AND EQUIPMENT BEING REPLACED AND/OR NO LONGER NEEDED FOR MUNICIPAL PURPOSES, AND DECLARING AN EMERGENCY

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, COUNTY OF WOOD, AND STATE OF OHIO:

SECTION 1: That the Municipal Administrator and Utilities Director are hereby authorized to advertise for bids and enter into a contract or contracts for the purchase of vehicles and equipment as detailed below, or in the alternative, to participate in the State of Ohio Cooperative Purchasing Program or the Ohio Department of Transportation Cooperative Purchasing Program or federal purchasing programs in which the City is a member and/or eligible:

DIVISION	DESCRIPTION
Fire	Ambulance Remount
	Utility Vehicle
Police	Police Cruiser
Public Works	Arborist 1-Ton Pickup Truck
	Refuse Truck Retrofit
	Sign Truck
Utilities Director	Replace #401 – 2008 Honda Civic
Electric	Replace #427 – 2006 Bucket Truck
	Replace #422 – 2005 Pickup Truck
Water Distribution	Tandem Tri-axle Dump Truck
Water Pollution Control	Replace #804 – 2002 Pickup Truck

Section 2: That the Municipal Administrator and Utilities Director are also authorized to trade or outright sell or otherwise dispose of vehicles and equipment that are no longer needed for municipal purposes.

Section 3: This ordinance shall take effect as an emergency measure. The emergency is necessary in order to meet deadlines imposed by the vehicle and equipment manufacturers and to allow the City to act in an expeditious manner to meet imposed deadlines by state purchasing programs, thereby protecting the public health, safety, and well-being of the citizens of Bowling Green.

Passed: February 20, 2018 M. J. Marsh  
Date President of Council

Attest: [Signature]  
Clerk of Council

Approved: February 21, 2018 Richard A. Edwards  
Date Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

CERTIFICATION  
to certify that the foregoing is a true copy of  
Ord. No. 8656 passed  
by the Council of the City  
of Bowling Green, Ohio,  
Feb. 20, 2018  
[Signature]  
Clerk of Council

1st Reading: 1-16-18  
2nd Reading: 2-5-18  
3rd Reading: 2-20-18

# RECORD OF ORDINANCES

BEAR GRAPHICS 800-325-9094 FORM NO. 30043

Ordinance No. 8657 <sup>as amended</sup> <sub>2/15/18</sub> <sup>by substitution</sup> passed February 20, 2018

## ORDINANCE AUTHORIZING THE MUNICIPAL ADMINISTRATOR AND THE UTILITIES DIRECTOR TO ENTER INTO A CONTRACT OR CONTRACTS WITH SPECIFIED VENDORS FOR WORK THAT MAY EXCEED \$50,000 ANNUALLY FOR CALENDAR YEAR 2018

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, WOOD COUNTY, OHIO:

SECTION 1: That the Municipal Administrator and the Utilities Director are hereby authorized to enter into a contract or contracts with the following vendors for work performed that may exceed \$50,000 annually for the calendar year 2018:

- |                                  |                               |
|----------------------------------|-------------------------------|
| Ace Truck Body                   | New Vision Construction       |
| Aclara Technologies, LLC         | New World Systems             |
| Anixter Power Solutions, LLC     | PEPCO                         |
| Badger Meter                     | Perrysburg Pipe & Supply      |
| Baldwin & Sours, Inc.            | Physio Control, Inc.          |
| Brownstown Electric Supply       | Poggemeyer Design Group       |
| C.J. Equipment, Inc.             | Power Line Supply Company     |
| Columbia Gas of Ohio             | Reiss Engineering             |
| Craun Liebing                    | Rush Truck Center             |
| Damschroder Roofing Ltd.         | Sawvel & Associates           |
| Dell Marketing, L.P.             | Solomon Corporation           |
| D.R. Ebel Fire Equipment Company | SimplexGrinnell               |
| Dymax Service, LLC               | Smartbill                     |
| First Insurance Group of Midwest | Staples                       |
| Frontier                         | Stryker                       |
| GIS Landmark, LLC                | S.D. Myers, Inc.              |
| Huntington National Bank         | Signature Control Systems     |
| Jim Palmer Excavating            | Spectrum Engineering Corp.    |
| J L Mechanical Service, Inc.     | Terex Utilities               |
| J.S. Lighting Solutions, LLC     | Utility Truck Equipment, Inc. |
| Job 1 USA Staffing               | Vasu Communications, Inc.     |
| Jones & Henry Engineers, Ltd.    | Verizon                       |
| Magnetech Industrial Services    | Warren Fire Equipment, Inc.   |
| Marlin White & Sons              | Waterville Gas Company        |
| Marshall & Melhorn               | Wesco Distribution            |
| McRill Drilling                  | Wright Express                |
| Mt. Hope Fence Ltd.              |                               |

SECTION 2: This ordinance shall take effect at the earliest time permitted by law.

Passed: February 20, 2018 MJ Marsh  
Date President of Council

Attest: [Signature]  
Clerk of Council

Approved: February 21, 2018 Richard A. Edwards  
Date Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

**CERTIFICATION**  
This is to certify that the foregoing is a true copy of Ord. No. 8657 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 2018.  
[Signature]  
Clerk of Council

RECORD OF ORDINANCES

1st Reading: 1-16-18  
2nd Reading: 2-5-18  
3rd Reading: 2-20-18

BEAR GRAPHICS 800-525-8094 FORM NO. 30043

Ordinance No. 8658

Passed February 20, 2018

**ORDINANCE AMENDING AND ADOPTING SECTION 33.01 (A), (G) & (N), SECTION 33.20(G), AND SECTION 33.39 AND ABOLISHING SECTION 33.41 OF THE CODIFIED ORDINANCES OF THE CITY OF BOWLING GREEN, OHIO, REGARDING EMPLOYMENT POLICIES**

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, COUNTY OF WOOD, AND STATE OF OHIO:

SECTION 1: That Section 33.01 of the Codified Ordinances of the City of Bowling Green, Ohio, is hereby amended and adopted to read as follows:

**SECTION 33.01 SALARY SCHEDULE ESTABLISHED**

(A) The job classifications and corresponding pay bands 1 through 9 shown in division (G) below are established. Each existing employee of the City not elsewhere provided for is assigned to an appropriate pay band by the Mayor.

(G) The pay bands are established as follows:

	Min.	Mid	Max.
Annual:	\$ 41,017.60	\$ 51,251.20	\$ 61,505.60
Hourly:	\$ 19.72	\$ 24.64	\$ 29.57
Administrative Secretary			
Clerk of Council			
Finance Specialist			
<b>Marketing &amp; Event Specialist</b>			
Natural Resources Specialist			
Payroll Specialist			
Sports Specialist			
Tax Specialist			

(N) All non-temporary, non-bargaining full-time and part-time city employees (hourly and salaried), who were employed as current/active employees by the city on or before July 2, 2018 shall receive a 2.0% increase to their base pay (2080 or 2704 rate). The pay band maximums previously outlined in Section G of this ordinance are for hiring purposes only. If the 2.0% base rate increase results in an employee's base rate exceeding the established maximum, the employee will still be granted the full 2.0% base rate increase. **This base pay increase shall be paid through the city's pay system on the next pay cycle following July 2, 2018.** Temporary or other seasonal employees are not eligible to receive this payment. City employees, who are no longer employed by the city on July 2, 2018 will not be eligible to receive this payment. If the rate increase results in a pay rate that is less than the established minimum of the appropriate pay band, then the employee's pay rate will be increased in order that the rate of pay is at least equal to the established minimum rate of pay for the pay band.

All other portions of Section 33.01 remain unchanged.

SECTION 2: That Section 33.20 of the Codified Ordinances of the City of Bowling Green, Ohio, is hereby amended and adopted to read as follows:

**SECTION 33.20 HOLIDAY PAY**

(G) If any eligible full-time hourly employees (this includes only those classifications included in Pay Bands 1 through 3 of the Section 33.10), are required to work on any of the holidays listed in division (A) of this section, they shall be paid for those hours worked on the holiday at twice the regular straight time rate of pay, and those hours worked shall not be counted in computing entitlement to overtime pay.

All other portions of Section 33.20 remain unchanged.

SECTION 3: That Section 33.39 of the Codified Ordinances of the City of Bowling Green, Ohio, is hereby amended and adopted to read as follows:

**SECTION 33.39 SHIFT AND WEEKEND DIFFERENTIAL PAY**

(A) Effective January 1, 2018 and thereafter, full-time, non-temporary hourly employees of the Parks and Recreation Department, who work a regular shift that commences at 8:00 p.m. and extends until 4:30 a.m. at the Bowling Green Training and Community Center shall receive, in addition to other compensation, the sum of \$0.40 per hour for each regular hour worked on that shift.

(B) Effective January 1, 2018 and thereafter, non-temporary, full-time and non-temporary, part-time employees of the Parks and Recreation Department, who work a regular shift that covers weekend hours (Saturday and Sunday) shall receive, in addition to other compensation, the sum of \$0.40 per hour for each regular hour worked on a weekend shift.

(C) This additional shift differential compensation shall only be paid for those hours which the employee actually works on the aforementioned shift and will not be paid for any hours while the employee is on any form of leave.

(D) Shift differential compensation shall not be paid to employees who work the aforementioned shift as a result of their acceptance of overtime.

SECTION 4: That Section 33.41 of the Codified Ordinances is hereby abolished as no longer needed and reserved for future use.

SECTION 5: This ordinance shall take effect at the earliest time permitted by law and/or as stated in each section.

Passed: February 20, 2018 [Signature]  
Date President of Council

Attest: [Signature]  
Clerk of Council

Approved: February 21, 2018 [Signature]  
Date Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

**CERTIFICATION**  
This is to certify that the foregoing is a true copy of Ord No. 8658 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 2018  
[Signature]  
Clerk of Council

1st Reading: 1-16-18  
2nd Reading: 2-5-18  
3rd Reading: 2-20-18

# RECORD OF ORDINANCES

BEAR GRAPHICS 800-325-8094 FORM NO. 30049

Ordinance No. 8659

Passed February 20, 2018

## ORDINANCE AUTHORIZING AN AGREEMENT BETWEEN THE CITY OF BOWLING GREEN, OHIO, AND THE WOOD COUNTY REGIONAL AIRPORT AUTHORITY

WHEREAS, the Wood County Commissioners, pursuant to Ohio Statute, created the Wood County Regional Airport Authority, and,

WHEREAS, the Wood County Regional Airport Authority, pursuant to special act of the Ohio Legislature, entered into a lease with Bowling Green State University under the terms of which Bowling Green State University Airport and additional lands were leased to the Airport Authority for operation of a public airport to serve the City of Bowling Green and Wood County generally, and,

WHEREAS, the airport is located partly within and partly without the corporate limits of the City of Bowling Green, and is convenient to and provides services to the citizens of Bowling Green and the citizens of Wood County, and,

WHEREAS, this Council has previously, by appropriate resolution, supported the development and improvement of Wood County Airport, and,

WHEREAS, the successful development, improvement, and operation of Wood County Airport has required, and requires in the future, the cooperation of Bowling Green State University, the Commissioners of Wood County, and the City of Bowling Green, in sharing the economic costs of the project, and,

WHEREAS, Wood County has agreed to pay a portion of the operating and maintenance costs of the airport, and,

WHEREAS, the City Council on the 7th day of October, 1974, passed Ordinance 3199, authorizing an agreement between the City and the Airport Authority, and,

WHEREAS, pursuant to Ordinance 3199, the City and the Airport Authority entered into a contract on October 16, 1974, under the terms of which the City agreed to pay a portion of the operating costs of the airport, such portion to be determined from year to year by agreement between the parties.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BOWLING GREEN:

SECTION 1: It is hereby determined by this Council that the operation, maintenance and improvement of Wood County Airport is in the public interest and conducive to the economic benefit of the citizens of Bowling Green and should be encouraged and supported.

SECTION 2: That the City of Bowling Green enter into an agreement with the Wood County Regional Airport Authority for calendar year 2018 under the terms of which the City of Bowling Green agrees to pay a portion of the operating cost of the airport, with the amount in the year 2018 being the sum of \$26,347.00; that the agreement shall also provide that the amount appropriated for this purpose be paid by the City directly to the fiscal officer of the Airport Authority.

SECTION 3: A copy of the agreement cited in Section 2 above is attached as Exhibit "A" hereto and incorporated by reference as though fully rewritten herein. Upon the execution of said agreement by the Mayor or Municipal Administrator and the proper official of the Wood County Regional Airport Authority, the Finance Director is hereby authorized to transmit the sum of \$26,347.00 to the Wood County Regional Airport Authority under the terms of this agreement for calendar year 2018.

SECTION 4. This ordinance shall take effect at the earliest time permitted by law.

Passed: February 20, 2018 [Signature]  
Date President of Council

Attest: [Signature]  
Clerk of Council

Approved: February 21, 2018 [Signature]  
Date Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

**CERTIFICATION**  
This is to certify that the foregoing is a true copy of Ord. No. 8659 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 2018  
[Signature]  
Clerk of Council

1st Reading: 1-16-18  
2nd Reading: 2-5-18  
3rd Reading: 2-20-18

# RECORD OF ORDINANCES

EMERGENCY CLAUSE ADOPTED 2/20/18

BEAR GRAPHICS 800-326-5064 FORM NO. 30043

Ordinance No. 8660

Passed February 20, 2018

## ORDINANCE AMENDING AND ADOPTING SECTION 95A.07(C)(1) AND SECTION 95A.10(C)(3) AND CREATING SECTIONS 95A.80 THROUGH 95A.95 OF THE CODIFIED ORDINANCES OF THE CITY OF BOWLING GREEN, OHIO, REGARDING INCOME TAX REGULATIONS, AND DECLARING AN EMERGENCY

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, COUNTY OF WOOD, AND STATE OF OHIO:

SECTION 1: That Section 95.07(C)(1) of the Codified Ordinances of the City of Bowling Green, Ohio, is hereby amended to read as follows:

### SECTION 95A.07 DECLARATION OF ESTIMATED TAX

(C) (1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the municipality or Tax Commissioner, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

- (a) On or before the fifteenth day of the fourth month after the beginning of the taxable year, 22.5% of the tax liability for the taxable year;
- (b) On or before the fifteenth day of the sixth month after the beginning of the taxable year, 45% of the tax liability for the taxable year;
- (c) On or before the fifteenth day of the ninth month after the beginning of the taxable year, 67.5% of the tax liability for the taxable year; and
- (d) On or before the fifteenth day of the **thirteenth** month of the taxable year, 90% of the tax liability for the taxable year.

All remaining portions of Section 95A.07 remain unchanged.

SECTION 2: That Section 95A.10 of the Codified Ordinances of the City of Bowling Green, Ohio, is hereby amended to read as follows:

### SECTION 95A.10 PENALTY, INTEREST FEES, AND CHARGES

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

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

(2) With respect to unpaid income tax and unpaid estimated income tax, a penalty equal to 15% of the amount not timely paid shall be imposed.

(3) With respect to any unpaid withholding tax, a penalty up to 50% of the amount not timely paid shall be imposed.

(4) With respect to returns other than estimated income tax returns, the municipality shall impose a monthly penalty of \$25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of \$150 in assessed penalty for each failure to timely file a return.

All remaining portions of Section 95A.10 remain unchanged.

SECTION 3: That Sections 95A.80 through 95A.95 are hereby created and adopted to read in accordance with the attached Exhibit 1 made a part hereof.

SECTION 4: This ordinance shall take effect as an emergency measure. The reason for the emergency is that it is urgently necessary to adopt the income tax regulations by February 24, 2018 in order to be in compliance with state law governing income tax collections, thereby protecting the public health, safety and well-being of the citizens.

Passed: February 20, 2018 M. L. Ayl  
 Date President of Council

Attest: [Signature]  
 Clerk of Council

Approved: February 21, 2018 Richard A. Edwards  
 Date Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

**CERTIFICATION**  
 This is to certify that the foregoing is a true copy of Ord No. 8660 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 2018.  
[Signature]  
 Clerk of Council

## **95A.80 Filing net profit taxes; election to be subject to provisions of chapter.**

(A) A taxpayer may elect to be subject to sections 95A.80 to 95A.95 of the Codified Ordinances in lieu of the provisions set forth in the remainder of this chapter. Notwithstanding any other provision of this chapter, upon the taxpayer's election, both of the following shall apply:

(1) The state tax commissioner shall serve as the sole administrator of the municipal net profit tax for which the taxpayer as defined in 95A.81 of the Codified Ordinances is liable for the term of the election;

(2) The commissioner shall administer the tax pursuant to sections 718.80 to 718.95 of the Revised Code, sections 95A.80 to 95A.95 of the Codified Ordinances, and any applicable provision of Chapter 5703. of the Revised Code.

(B) (1) A taxpayer shall make the initial election on or before the first day of the third month after the beginning of the taxpayer's taxable year by notifying the tax commissioner and the City of Bowling Green, on a form prescribed by the tax commissioner.

(2) (a) The election, once made by the taxpayer, applies to the taxable year in which the election is made and to each subsequent taxable year until the taxpayer notifies the tax commissioner and the City of Bowling Green of its termination of the election.

(b) A notification of termination shall be made, on a form prescribed by the tax commissioner, on or before the first day of the third month of any taxable year.

(c) Upon a timely and valid termination of the election, the taxpayer is no longer subject to sections 95A.80 to 95A.95 of the Codified Ordinances, and is instead subject to the provisions set forth in the remainder of this chapter.

(C) The tax commissioner shall enforce and administer sections 95A.80 to 95A.95 of the Codified Ordinances. In addition to any other powers conferred upon the tax commissioner by law, the tax commissioner may:

(1) Prescribe all forms necessary to administer those sections;

(2) Adopt such rules as the tax commissioner finds necessary to carry out those sections;

(3) Appoint and employ such personnel as are necessary to carry out the duties imposed upon the tax commissioner by those sections.

(D) The tax commissioner shall not be considered a tax administrator, as that term is defined in section 718.01 of the Revised Code and Section 95A.03 of the City of Bowling Green Codified Ordinances.

## **95A.81 Definitions.**

If a term used in sections 95A.80 to 95A.95 of the Codified Ordinances that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the Revised Code and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall have

control over the use of the term in Title LVII of the Revised Code, unless the term is defined in Chapter 5703. of the Revised Code, in which case the definition in that chapter shall control. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States related to federal income taxes. If a term is defined in both this section and section 95A.03 of the Codified Ordinances, the definition in this section shall control for all uses of that term in sections 95A.80 to 95A.95 of the Codified Ordinances.

As used in sections 95A.80 to 95A.95 of the Codified only:

(A) "Municipal taxable income" means income apportioned or sitused to the municipal corporation under section 95A.82 of the Codified Ordinances, as applicable, reduced by any pre-2017 net operating loss carry forward available to the person for the municipal corporation.

(B) "Adjusted federal taxable income," for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation as described in division (D)(5) of section 718.01 of the Revised Code and section 95A.03 of the Codified Ordinances, 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 per cent of intangible income deducted under division (B)(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) (a) Except as provided in division (B)(4)(b) 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.

(b) Division (B)(4)(a) 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 or 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) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Revised Code.

(8) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.

(9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (E)(3)(b) of section 95A.86 of the Codified Ordinances.

(10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (E)(3)(b) of section 95A.86 of the Codified Ordinances.

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in section 95A.03 of the Codified Ordinances, and is not a publicly traded partnership that has made the election described in section 95A.03 of the Codified Ordinances, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in division (B) 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.

(C) "Taxpayer" has the same meaning as in section 95A.03 of the Codified Ordinances, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745. of the Revised Code. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

(D) "Tax return" or "return" means the notifications and reports required to be filed pursuant to sections 95A.80 to 95A.95 of the Codified Ordinances for the purpose of reporting municipal income taxes, and includes declarations of estimated tax.

(E) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the calculation of the taxpayer's adjusted federal taxable income is based pursuant to this chapter. If a taxpayer's taxable year is changed for federal income tax purposes, the taxable year for purposes of sections 95A.80 to 95A.95 of the Codified Ordinances is changed accordingly but may consist of an aggregation of more than one taxable year for federal income tax purposes. The tax commissioner may prescribe by rule an appropriate period as the taxable year for a taxpayer that has had a change of its taxable year for federal income tax purposes, for a taxpayer that has two or more short taxable years for federal income tax purposes as the result of a change of ownership, or for a new taxpayer that would otherwise have no taxable year.

(F) "Assessment" means a notice of underpayment or nonpayment of a tax issued pursuant to section 95A.90 of the Codified Ordinances.

## **95A.82    Applicability; taxable situs; apportionment.**

This section applies to any taxpayer that is engaged in a business or profession in the City of Bowling Green and that has made the election under section 95A.80 of the Codified Ordinances.

(A) Except as otherwise provided in division (B) of this section, net profit from a business or profession conducted both within and without the boundaries of the City of Bowling Green shall be considered as having a taxable situs in the City of Bowling Green for purposes of municipal income taxation in the same proportion as the average ratio of the following:

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

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

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City of Bowling Green to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under section 95A.05(B)(1) of the Codified Ordinances;

(3) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City of Bowling Green to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(B) (1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in the City of Bowling Green, the taxpayer may request, or the tax commissioner may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

(a) Separate accounting;

(b) The exclusion of one or more of the factors;

(c) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(d) A modification of one or more of the factors.

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the tax commissioner denies the request in an assessment issued within the period prescribed by division (A) of section 95A.90 of the Codified Ordinances.

(3) The tax commissioner may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (A) of section 95A.90 of the Codified Ordinances.

(C) As used in division (A)(2) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(1) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

(a) The employer;

(b) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(c) A vendor, customer, client, or patient of a person described in division (C)(1)(b) of this section, or a related member of such a vendor, customer, client, or patient.

(2) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

(3) Any other location, if the tax commissioner determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (C)(1) or (2) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the tax commissioner makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the tax commissioner's determination was unreasonable.

(D) For the purposes of division (A)(3) of this section, receipts from sales and rentals made and services performed shall be situated to the City of Bowling Green as follows:

(1) Gross receipts from the sale of tangible personal property shall be situated to the City of Bowling Green only if, regardless of where title passes, the property meets either of the following criteria:

(a) The property is shipped to or delivered within the City of Bowling Green from a stock of goods located within the City of Bowling Green.

(b) The property is delivered within the City of Bowling Green from a location outside the City of Bowling Green, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City of Bowling Green and the sales result from such solicitation or promotion.

(2) Gross receipts from the sale of services shall be situated to the City of Bowling Green to the extent that such services are performed in the City of Bowling Green.

(3) To the extent included in income, gross receipts from the sale of real property located in the City of Bowling Green shall be situated to the City of Bowling Green.

(4) To the extent included in income, gross receipts from rents and royalties from real property located in the City of Bowling Green shall be situated to the City of Bowling Green.

(5) Gross receipts from rents and royalties from tangible personal property shall be situated to the City of Bowling Green based upon the extent to which the tangible personal property is used in the City of Bowling Green.

(E) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the City of Bowling Green in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City of Bowling Green based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City of Bowling Green to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(F) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions section 95A.03 of the Codified Ordinances by the City of Bowling Green or substantially similar provision of the codified ordinances of another municipal corporation, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to the City of Bowling Green. In no case shall a taxpayer be required to add to its net profit that was apportioned to the City of Bowling Green any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

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

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

### **95A.83 Information provided to tax administrators; confidentiality.**

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by sections 95A.80 to 95A.95 of the Codified Ordinances is confidential, and no person shall disclose such information, except for official purposes, in accordance with a proper judicial order, or as provided in section 4123.271 or 5703.21 of the Revised Code. The tax commissioner may furnish the internal revenue service with copies of returns filed. This section does not prohibit the publication of statistics in a form which does not disclose information with respect to particular taxpayers.

(B) In May and November of each year, the tax commissioner shall provide the City of Bowling Green tax administrator with the following information for every taxpayer that filed tax returns with the commissioner under sections 95A.80 to 95A.95 of the Codified Ordinances and that had municipal taxable income apportionable to the City of Bowling Green under this chapter for any prior year:

(1) The taxpayer's name, address, and federal employer identification number;

(2) The taxpayer's apportionment ratio for, and amount of municipal taxable income apportionable to, the City of Bowling Green pursuant to section 95A.82 of the Codified Ordinances;

(3) The amount of any pre-2017 net operating loss carryforward utilized by the taxpayer;

(4) Whether the taxpayer requested that any overpayment be carried forward to a future taxable year;

(5) The amount of any credit claimed under section 718.94 of the Revised Code.

(C) Not later than thirty days after each distribution made to municipal corporations under section 718.83 of the Revised Code, the tax commissioner shall provide to the City of Bowling Green a report stating the name and federal identification number of every taxpayer that made estimated payments that are attributable to the City of Bowling Green and the amount of each such taxpayer's estimated payment.

(D) The information described under divisions (B) and (C) of this section shall be provided to the individual or individuals designated by the City of Bowling Green tax administrator under section 718.83(D) of the Revised Code.

(E) (1) the City of Bowling Green expects that the tax commissioner will, pursuant to section 718.84(E) of the Revised Code, provide tax returns and other information it receives in the performance of its administration of the municipal net profits tax for taxpayers making the election provided in section 95A.80 of the Codified Ordinances. The tax administrator shall review these returns and information, as well as the information received pursuant to divisions (B) and (C) of this section, and has discretion to refer any taxpayer for audit by the tax commissioner. Such referral shall be made on a form prescribed by the commissioner and shall include any information that forms the basis for the referral.

(2) if the tax commissioner declines to audit a taxpayer referred by the tax administrator under this section, the City of Bowling Green reserves its right to pursue any and all remedies, whether at law or in equity, to ensure that the correct tax liability has been calculated and paid by the taxpayer.

## **95A.84 Filing of annual return; remittance; disposition of funds.**

(A) (1) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under section 95A.88 of the Codified Ordinances, shall be submitted to the tax commissioner, on a form and in the manner prescribed by the commissioner, on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

(2) If a taxpayer has multiple taxable years ending within one calendar year, the taxpayer shall aggregate the facts and figures necessary to compute the tax due under this chapter, in accordance with sections 95A.81, 95A.82, and, if applicable, 95A.86 of the Codified Ordinances onto its annual return.

(3) The remittance shall be made payable to the treasurer of state and in the form prescribed by the tax commissioner. If the amount payable with the tax return is ten dollars or less, no remittance is required.

(B) (1) Each return required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) (a) The tax commissioner may require a taxpayer to include, with each annual tax return, amended return, or request for refund filed with the commissioner under sections 95A.80 to 95A.95 of the Codified Ordinances, copies of any relevant documents or other information.

(b) A taxpayer that files an annual tax return electronically through the Ohio business gateway or in another manner as prescribed by the tax commissioner shall either submit the documents required under this division electronically as prescribed at the time of filing or, if electronic submission is not available, mail the documents to the tax commissioner. The department of taxation shall publish a method of electronically submitting the documents required under this division on or before January 1, 2019.

(3) After a taxpayer files a tax return, the tax commissioner may request, and the taxpayer shall provide, any information, statements, or documents required to determine and verify the taxpayer's municipal income tax.

(D) (1) (a) Any taxpayer that has duly requested an automatic extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a tax return with the commissioner under this section. The extended due date of the return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the commissioner grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the commissioner receives the request on or before the date the municipal income tax return is due, the commissioner shall grant the taxpayer's extension request.

(c) An extension of time to file under division (D)(1) of this section is not an extension of the time to pay any tax due unless the tax commissioner grants an extension of that date.

(2) If the commissioner considers it necessary in order to ensure payment of a tax imposed in accordance with section 95A.05 of the Codified Ordinances, the commissioner may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(E) Each return required to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the tax commissioner about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the commissioner to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the commissioner with information that is missing from the return, to contact the commissioner for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the commissioner and has shown to the preparer or other person.

(F) When income tax returns or other documents require the signature of a tax return preparer, the tax commissioner shall accept a facsimile or electronic version of such a signature in lieu of a manual signature.

## **95A.85    Electronic filing.**

(A) All taxpayers that have made the election allowed under section 95A.80 of the Codified Ordinances shall file any tax return or extension for filing a tax return, and shall make payment of amounts shown to be due on such returns, electronically, either through the Ohio business gateway or in another manner as prescribed by the tax commissioner.

(B) A taxpayer may apply to the commissioner, on a form prescribed by the commissioner, to be excused from the requirement to file returns and make payments electronically. For good cause shown, the commissioner may excuse the applicant from the requirement and permit the applicant to file the returns or make the payments by non-electronic means.

(C) The tax commissioner may adopt rules establishing the following:

(1) The format of documents to be used by taxpayers to file returns and make payments by electronic means;

(2) The information taxpayers must submit when filing tax returns by electronic means.

## **95A.86    Consolidated returns.**

(A) As used in this section:

(1) "Affiliated group of corporations" means an affiliated group as defined in section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

(2) "Consolidated federal income tax return" means a consolidated return filed for federal income tax purposes pursuant to section 1501 of the Internal Revenue Code.

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (A)(1) of this section.

(4) "Incumbent local exchange carrier" has the same meaning as in section 4927.01 of the Revised Code.

(5) "Local exchange telephone service" has the same meaning as in section 5727.01 of the Revised Code.

(B) (1) A taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated tax return for a taxable year if at least one member of the affiliated group of corporations is subject to municipal income tax in that taxable year and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated tax returns under division (B)(2) of this section or a taxpayer receives permission from the tax commissioner. The tax commissioner shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated tax returns under this section must be made on or before the fifteenth day of the fourth month of the year following the last year of a five-year consolidated tax return election period in effect under division (B)(1) of this section. The election to discontinue filing a consolidated tax return is binding for a five-year period beginning with the first taxable year of the election.

(3) An election made under division (B)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(4) When a taxpayer makes the election allowed under section 95A.80 of the Codified Ordinances, a valid election made by the taxpayer under division (C)(2)(a) or (b) of section 95A.06 of the Codified Ordinances is binding upon the tax commissioner for the remainder of the five-year period.

(5) When an election made under section 95A.80 of the Codified Ordinances is terminated, a valid election made under this section is binding upon the tax administrator for the remainder of the five-year period.

(C) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated tax return for that taxable year if the tax commissioner determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to a municipal corporation. A taxpayer that is required to file a consolidated tax return for a taxable year shall file a consolidated tax return for all subsequent taxable years unless the taxpayer requests and receives written permission from the commissioner to file a separate return or a taxpayer has experienced a change in circumstances.

(D) A taxpayer shall prepare a consolidated tax return in the same manner as is required under the United States department of treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(E) (1) Except as otherwise provided in divisions (E)(2), (3), and (4) of this section, corporations that file a consolidated tax return shall compute adjusted federal taxable income, as defined in section 95A.81 of the Codified Ordinances, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated tax return shall make any adjustment otherwise required under division (B) of section 95A.81 of the Codified Ordinances to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least eighty per cent of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in section 95A.82 of the Codified Ordinances, exclude the property, payroll, and gross receipts of

the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in section 95A.82 of the Codified Ordinances, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(4) If the net profit or loss of a pass-through entity having less than eighty per cent of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

(a) The corporation filing the consolidated tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in section 95A.82 of the Codified Ordinances, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation;

(b) The pass-through entity shall be subject to municipal income taxation as a separate taxpayer in accordance with sections 95A.80 to 95A.95 of the Codified Ordinances on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(F) Corporations filing a consolidated tax return shall make the computations required under section 95A.82 of the Codified Ordinances by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(G) Each corporation filing a consolidated tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts applicable under section 95A.80 to 95A.95 of the Codified Ordinances or Chapter 5703. of the Revised Code to the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

### **95A.87    Failure to pay tax.**

If a taxpayer that has made the election allowed under 95A.80 of the Codified Ordinances fails to pay any tax as required under sections 95A.80 to 95A.95 of the Codified Ordinances, or any portion of that tax, on or before the date prescribed for its payment, interest shall be assessed, collected, and paid, in the same manner as the tax, upon such unpaid amount at the rate per annum prescribed by section 5703.47 of the Revised Code from the date prescribed for its payment until it is paid or until the date an assessment is issued under section 95A.90 of the Codified Ordinances, whichever occurs first.

### **95A.88    Declaration of estimated taxes.**

(A) As used in this section:

(1) "Combined tax liability" means the total amount of a taxpayer's income tax liabilities to all municipal corporations in this state for a taxable year.

(2) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's combined tax liability for the current taxable year.

(B) (1) Except as provided in division (B)(4) of this section, every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the tax commissioner, if the amount payable as estimated taxes is at least two hundred dollars.

(2) Except as provided in division (B)(4) of this section, a taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the commissioner.

(3) The declaration of estimated taxes shall be filed on or before the fifteenth day of the fourth month after the beginning of the taxable year or on or before the fifteenth day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) The tax commissioner may waive the requirement for filing a declaration of estimated taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.

(C) Each taxpayer shall file the declaration of estimated taxes with, and remit estimated taxes to, the tax commissioner at the times and in the amounts prescribed in division (C)(1) of this section. Remitted taxes shall be made payable to the treasurer of state.

(1) The required portion of the combined tax liability for the taxable year that shall be paid through estimated taxes shall be as follows:

(a) On or before the fifteenth day of the fourth month after the beginning of the taxable year, twenty-two and one-half per cent of the combined tax liability for the taxable year;

(b) On or before the fifteenth day of the sixth month after the beginning of the taxable year, forty-five per cent of the combined tax liability for the taxable year;

(c) On or before the fifteenth day of the ninth month after the beginning of the taxable year, sixty-seven and one-half per cent of the combined tax liability for the taxable year;

(d) On or before the fifteenth day of the twelfth month of the taxable year, ninety per cent of the combined tax liability for the taxable year.

(2) If the taxpayer determines that its declaration of estimated taxes will not accurately reflect the taxpayer's tax liability for the taxable year, the taxpayer shall increase or decrease, as appropriate, its subsequent payments in equal installments to result in a more accurate payment of estimated taxes.

(3) (a) Each taxpayer shall report on the declaration of estimated taxes the portion of the remittance that the taxpayer estimates that it owes to each municipal corporation for the taxable year.

(b) Upon receiving a payment of estimated taxes under this section, the commissioner shall immediately forward the payment to the treasurer of state. The treasurer shall credit the payment in the same manner as in division (B) of section 718.85 of the Revised Code.

(D) (1) In the case of any underpayment of estimated taxes, there shall be added to the taxes an amount determined at the rate per annum prescribed by section 5703.47 of the Revised Code upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half per cent of the combined tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, forty-five per cent of the combined tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, sixty-seven and one-half per cent of the combined tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, ninety per cent of the combined tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently due.

(3) All amounts collected under this section shall be considered as taxes collected under sections 95A.80 to 95A.95 of the Codified Ordinances and shall be credited and distributed to municipal corporations in accordance with section 718.83 of the Revised Code.

(E) An underpayment of any portion of a combined tax liability shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least ninety per cent of the combined tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least one hundred per cent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a municipal income tax return for that year.

## **95A.89    Additional penalties.**

(A) In addition to any other penalty imposed by sections 95A.80 to 95A.95 of the Codified Ordinances or Chapter 5703. of the Revised Code, the following penalties shall apply:

(1) If a taxpayer required to file a tax return under sections 95A.80 to 95A.95 of the Codified Ordinances fails to make and file the return within the time prescribed, including any extensions of time granted by the tax commissioner, the commissioner may impose a penalty not exceeding twenty-five dollars per month or fraction of a month, for each month or fraction of a month elapsing between the due date, including extensions of the due date, and the date on which the return is filed. The aggregate penalty, per instance, under this division shall not exceed one hundred fifty dollars.

(2) If a person required to file a tax return electronically under sections 95A.80 to 95A.95 of the Codified Ordinances fails to do so, the commissioner may impose a penalty not to exceed the following:

(a) For each of the first two failures, five per cent of the amount required to be reported on the return;

(b) For the third and any subsequent failure, ten per cent of the amount required to be reported on the return.

(3) If a taxpayer that has made the election allowed under section 95A.80 of the Codified Ordinances fails to timely pay an amount of tax required to be paid under this chapter, the commissioner may impose a penalty equal to fifteen per cent of the amount not timely paid.

(4) If a taxpayer files what purports to be a tax return required by sections 95A.80 to 95A.95 of the Codified Ordinances that does not contain information upon which the substantial correctness of the return may be judged or contains information that on its face indicates that the return is substantially incorrect, and the filing of the return in that manner is due to a position that is frivolous or a desire that is apparent from the return to delay or impede the administration of sections 95A.80 to 95A.95 of the Codified Ordinances, a penalty of up to five hundred dollars may be imposed.

(5) If a taxpayer makes a fraudulent attempt to evade the reporting or payment of the tax required to be shown on any return required under sections 95A.80 to 95A.95 of the Codified Ordinances, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the tax required to be shown on the return.

(6) If any person makes a false or fraudulent claim for a refund under section 95A.91 of the Codified Ordinances, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the claim. Any penalty imposed under this division, any refund issued on the claim, and interest on any refund from the date of the refund, may be assessed under section 95A.90 of the Codified Ordinances without regard to any time limitation for the assessment imposed by division (A) of that section.

(B) For purposes of this section, the tax required to be shown on a tax return shall be reduced by the amount of any part of the tax paid on or before the date, including any extensions of the date, prescribed for filing the return.

(C) Each penalty imposed under this section shall be in addition to any other penalty imposed under this section. All or part of any penalty imposed under this section may be abated by the tax commissioner. The commissioner may adopt rules governing the imposition and abatement of such penalties.

(D) All amounts collected under this section shall be considered as taxes collected under sections 95A.80 to 95A.95 of the Codified Ordinances and shall be credited and distributed to municipal

corporations in the same proportion as the underlying tax liability is required to be distributed to such municipal corporations under section 718.83 of the Revised Code.

## **95A.90 Assessments against taxpayer**

(A) If any taxpayer required to file a return under section 95.80 to 95A.95 of the Codified Ordinances fails to file the return within the time prescribed, files an incorrect return, or fails to remit the full amount of the tax due for the period covered by the return, the tax commissioner may make an assessment against the taxpayer for any deficiency for the period for which the return or tax is due, based upon any information in the commissioner's possession.

The tax commissioner shall not make or issue an assessment against a taxpayer more than three years after the later of the date the return subject to assessment was required to be filed or the date the return was filed. Such time limit may be extended if both the taxpayer and the commissioner consent in writing to the extension. Any such extension shall extend the three-year time limit in section 95A.91 of the Codified Ordinances for the same period of time. There shall be no bar or limit to an assessment against a taxpayer that fails to file a return subject to assessment as required by sections 95A.80 to 95A.95 of the Codified Ordinances, or that files a fraudulent return. The commissioner shall give the taxpayer assessed written notice of the assessment as provided in section 5703.37 of the Revised Code. With the notice, the commissioner shall provide instructions on how to petition for reassessment and request a hearing on the petition.

(B) Unless the taxpayer assessed files with the tax commissioner within sixty days after service of the notice of assessment, either personally or by certified mail, a written petition for reassessment signed by the authorized agent of the taxpayer assessed having knowledge of the facts, the assessment becomes final, and the amount of the assessment is due and payable from the taxpayer to the treasurer of state. The petition shall indicate the taxpayer's objections, but additional objections may be raised in writing if received by the commissioner prior to the date shown on the final determination. If the petition has been properly filed, the commissioner shall proceed under section 5703.60 of the Revised Code.

(C) After an assessment becomes final, if any portion of the assessment remains unpaid, including accrued interest, a certified copy of the tax commissioner's entry making the assessment final may be filed in the office of the clerk of the court of common pleas in the county in which the taxpayer has an office or place of business in this state, the county in which the taxpayer's statutory agent is located, or Franklin county.

Immediately upon the filing of the entry, the clerk shall enter a judgment against the taxpayer assessed in the amount shown on the entry. The judgment may be filed by the clerk in a loose-leaf book entitled "special judgments for municipal income taxes," and shall have the same effect as other judgments. Execution shall issue upon the judgment upon the request of the tax commissioner, and all laws applicable to sales on execution shall apply to sales made under the judgment.

If the assessment is not paid in its entirety within sixty days after the day the assessment was issued, the portion of the assessment consisting of tax due shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the commissioner issues the assessment until the assessment is paid or until it is certified to the attorney general for collection under section 131.02 of the Revised Code, whichever comes first. If the unpaid portion of the assessment is certified to the attorney general for collection, the entire unpaid portion of the assessment shall bear interest at the rate per annum prescribed by section 5703.47 of the

Revised Code from the date of certification until the date it is paid in its entirety. Interest shall be paid in the same manner as the tax and may be collected by issuing an assessment under this section.

(D) All money collected under this section shall be credited to the municipal income tax fund and distributed to the municipal corporation to which the money is owed based on the assessment issued under this section.

(E) If the tax commissioner believes that collection of the tax will be jeopardized unless proceedings to collect or secure collection of the tax are instituted without delay, the commissioner may issue a jeopardy assessment against the taxpayer liable for the tax. Immediately upon the issuance of the jeopardy assessment, the commissioner shall file an entry with the clerk of the court of common pleas in the manner prescribed by division (C) of this section. Notice of the jeopardy assessment shall be served on the taxpayer assessed or the taxpayer's legal representative in the manner provided in section 5703.37 of the Revised Code within five days of the filing of the entry with the clerk. The total amount assessed is immediately due and payable, unless the taxpayer assessed files a petition for reassessment in accordance with division (B) of this section and provides security in a form satisfactory to the commissioner and in an amount sufficient to satisfy the unpaid balance of the assessment. Full or partial payment of the assessment does not prejudice the commissioner's consideration of the petition for reassessment.

(F) Notwithstanding the fact that a petition for reassessment is pending, the taxpayer may pay all or a portion of the assessment that is the subject of the petition. The acceptance of a payment by the treasurer of state does not prejudice any claim for refund upon final determination of the petition.

If upon final determination of the petition an error in the assessment is corrected by the tax commissioner, upon petition so filed or pursuant to a decision of the board of tax appeals or any court to which the determination or decision has been appealed, so that the amount due from the taxpayer under the corrected assessment is less than the portion paid, there shall be issued to the taxpayer, its assigns, or legal representative a refund in the amount of the overpayment as provided by section 95A.91 of the Codified Ordinances, with interest on that amount as provided by that section.

## **95A.91    Refund applications.**

(A) An application to refund to a taxpayer the amount of taxes paid on any illegal, erroneous, or excessive payment of tax under sections 95A.80 to 95A.95 of the Codified Ordinances, including assessments, shall be filed with the tax commissioner within three years after the date of the illegal, erroneous, or excessive payment of the tax, or within any additional period allowed by division (A) of section 95A.90 of the Codified Ordinances. The application shall be filed in the form prescribed by the tax commissioner.

(B) (1) On the filing of a refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. The amount determined shall be based on the amount overpaid per return or assessment. If the amount is greater than ten dollars and not less than that claimed, the commissioner shall certify that amount to the director of budget and management and the treasurer of state for payment from the tax refund fund created in section 5703.052 of the Revised Code. If the amount is greater than ten dollars but less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

(2) Upon issuance of a refund under this section, the commissioner shall notify each municipal corporation of the amount refunded to the taxpayer attributable to that municipal corporation, which shall be deducted from the municipal corporation's next distribution under section 718.83 of the Revised Code.

(C) Any portion of a refund determined under division (B) of this section that is not issued within ninety days after such determination shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the ninety-first day after such determination until the day the refund is paid or credited. On an illegal or erroneous assessment, interest shall be paid at that rate from the date of payment on the illegal or erroneous assessment until the day the refund is paid or credited.

## **95A.92    Amended returns.**

(A) If any of the facts, figures, computations, or attachments required in an annual return filed by a taxpayer that has made the election allowed under section 95A.80 of the Codified Ordinances and used to determine the tax due under sections 95A.80 to 95A.95 of the Codified Ordinances must be altered as the result of an adjustment to the taxpayer's federal income tax return, whether initiated by the taxpayer or the internal revenue service, and such alteration affects the taxpayer's tax liability under those sections, the taxpayer shall file an amended return with the tax commissioner in such form as the commissioner requires. The amended return shall be filed not later than sixty days after the adjustment is agreed upon or finally determined for federal income tax purposes or after any federal income tax deficiency or refund, or the abatement or credit resulting therefrom, has been assessed or paid, whichever occurs first. If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the commissioner before filing the amended return.

(B) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due together with any penalty and interest thereon. An amended return required by this section is a return subject to assessment under section 95A.90 of the Codified Ordinances for the purpose of assessing any additional tax due under this section, together with any applicable penalty and interest. The amended return shall not reopen those facts, figures, computations, or attachments from a previously filed return no longer subject to assessment that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal tax return.

(C) In the case of an overpayment, an application for refund may be filed under this division within the sixty-day period prescribed for filing the amended return, even if that period extends beyond the period prescribed in section 95A.91 of the Codified Ordinances, if the application otherwise conforms to the requirements of that section. An application filed under this division shall claim refund of overpayments resulting from alterations to only those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal income tax return unless it is also filed within the time prescribed in section 95A.91 of the Codified Ordinances. The application shall not reopen those facts, figures, computations, or attachments that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal income tax return.

## **95A.93    Examination of records and other documents and persons.**

(A) The tax commissioner, or any authorized agent or employee thereof, may examine the books, papers, records, and federal and state income tax returns of any taxpayer or other person that is subject to sections 95A.80 to 95A.95 of the Codified Ordinances for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due as required under those sections. Upon written request by the commissioner or a duly authorized agent or employee thereof, every taxpayer or other person subject to this section is required to furnish the opportunity for the commissioner, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(B) The records and other documents of any taxpayer or other person that is subject to sections 95A.80 to 95A.95 of the Codified Ordinances shall be open to the tax commissioner's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The commissioner may require any person, by notice served on that person, to keep such records as the commissioner determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by a municipal corporation.

(C) The tax commissioner may examine under oath any person that the commissioner reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The commissioner may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(D) No person issued written notice by the tax commissioner compelling attendance at a hearing or examination or the production of books, papers, records, or federal income tax returns under this section shall fail to comply.

## **95A.94 Credits.**

(A) A credit, granted by resolution or ordinance of the City of Bowling Green pursuant to section 95A.06 (D) or (E) of the Codified Ordinances, shall be available to a taxpayer that has made the election allowed under section 95A.80 of the Codified Ordinances, against the municipal corporation's tax on income. A municipal corporation shall submit the following information to the tax commissioner on or before the later of January 31, 2018, or the thirty-first day of January of the first year in which the taxpayer is eligible to receive the credit:

(1) A copy of the agreement entered into by the City of Bowling Green and taxpayer under section 95A.06 (D) or (E) of the Codified Ordinances;

(2) A copy of the ordinance or resolution authorizing the agreement entered into between the City of Bowling Green and the taxpayer.

(B) (1) Each taxpayer that claims a credit shall submit, with the taxpayer's tax return, documentation issued by the City of Bowling Green granting the credit that confirms the eligibility of the taxpayer for the credit, the amount of the credit for which the taxpayer is eligible, and the tax year to which the credit is to be applied.

(2) Such documentation shall be provided in the form prescribed by the tax commissioner.

(3) Nothing in this section shall be construed to authorize the tax commissioner to enter into an agreement with a taxpayer to grant a credit, to determine if a taxpayer meets the conditions of a tax credit agreement entered into by the City of Bowling Green and taxpayer under section 95A.06 (D) or (E) of the Codified Ordinances,, or to modify the terms or conditions of any such existing agreement.

### **95A.95 Reckless violations; penalties.**

(A) Except as provided in division (B) of this section, whoever recklessly violates division (A) of section 95A.84 of the Codified Ordinances shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars or imprisonment for a term of up to six months, or both.

(B) Each instance of access or disclosure in violation of division (A) of section 95A.84 of the Codified Ordinances constitutes a separate offense.

(C) These specific penalties shall not be construed to prevent the [City/Village] from prosecuting any and all other offenses that may apply.

1st Reading: 1-16-18  
2nd Reading: 2-5-18  
3rd Reading: 2-20-18

# RECORD OF ORDINANCES

BEAR GRAPHICS 800-326-8094 FORM NO. 30043

Ordinance No. 8661

Passed February 20, 20 18

## ORDINANCE AMENDING AND ADOPTING CHANGES TO CHAPTER 94 OF THE CODIFIED ORDINANCES OF THE CITY OF BOWLING GREEN, OHIO, REGARDING GARBAGE; LITTER

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, COUNTY OF WOOD, AND STATE OF OHIO:

SECTION 1: That Chapter 94 of the Codified Ordinances of the City of Bowling Green, Ohio, is hereby amended and adopted in accordance with the attached Exhibit 1.

SECTION 2: This ordinance shall take effect at the earliest time permitted by law.

Passed: February 20, 2018 MLAL  
Date President of Council

Attest: [Signature]  
Clerk of Council

Approved: January 21, 2018 Richard A. Elvick  
Date Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

CERTIFICATION  
This is to certify that the foregoing is a true copy of Ord No. 8661 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 20 18  
[Signature]  
Clerk of Council

**CHAPTER 94: GARBAGE; LITTER**

## Section

***Refuse and Recycling Collection***

- [94.01](#) Definitions
- [94.02](#) Collection by city; large item collections
- [94.03](#) Container and lid sales by city
- [94.04](#) Type and number of containers; placement at curbside
- [94.05](#) Containers storage location; container carry service
- [94.06](#) Reserved
- [94.07](#) Duty to collect refuse once weekly; tree clippings collected once annually
- [94.08](#) Incinerators; requirements
- [94.09](#) License required; term and revocation
- [94.10](#) License fee; bond
- [94.11](#) Vehicle requirements
- [94.12](#) Reserved
- [94.13](#) Storage, parking, and use of vehicles
- [94.14](#) Reserved

***Litter***

- [94.20](#) Definitions
- [94.21](#) Litter in public places
- [94.22](#) Placement of litter in receptacles
- [94.23](#) Sweeping litter or yard waste into gutters prohibited
- [94.24](#) Merchant's duty to keep sidewalks free of litter
- [94.25](#) Vehicle loads causing litter
- [94.26](#) Litter on private property
- [94.27](#) Owner to maintain premises free of litter
- [94.28](#) Litter; notice to remove; failure to comply
- [94.29](#) Waivers

- [94.99](#) Penalty

***Cross-reference:***

*For classification of civil offenses and related proceedings, see [Chapter 38](#)*

**REFUSE AND RECYCLING COLLECTION****§ 94.01 DEFINITIONS.**

For the purposes of §§ [94.01](#) through [94.99](#), the following words and phrases shall have the following meanings ascribed to them respectively.

**BRUSH.** Natural waste which comes from clippings of natural elements such as trees or other items that contain a bark-like covering which will not quickly decompose.

**COMMERCIAL AND INDUSTRIAL WASTE.** Garbage, refuse, rubbish and construction waste that is collected from dwellings or buildings having an excess of two families located therein, and from factories, industries, business and commercial establishments located within the city, including beds, springs, abandoned automobiles, mattresses, and overstuffed furniture and appliances, and other large items requiring special handling.

**CONSTRUCTION WASTE.** Waste from building construction alterations or repairs, and dirt from excavation, and unusual or manufacturing or business trade waste.

**GARBAGE.** Putrescible animal and vegetable wastes resulting from the handling, preparation, cooking, and consumption of food.

**LITTER.** Garbage, refuse, and rubbish as defined herein and all other waste material which, if thrown or deposited as herein prohibited, tends to create a danger to public health, safety, and welfare.

**PARK.** A park, reservation, playground, beach, recreation center, or any other public area in the city, owned or used by the city, and devoted to active or passive recreation.

**PUBLIC PLACE.** Any and all streets, sidewalks, boulevards, alleys, or other public ways, and any and all public parks, squares, spaces, grounds, and buildings.

**RECYCLING.** The activity or process of extracting and reusing useful substances found in unwanted material or objects.

**RECYCLED MATERIALS.** Materials that have been set apart from refuse so that they can be re-used. Eligible recycled materials for curb side collection are determined by the Public Works Director as market and trends allow.

**REFUSE.** All putrescible and nonputrescible solid wastes, except body wastes, including garbage, rubbish, ashes, street cleanings, dead animals, abandoned automobiles, and solid market and industrial wastes.

**RUBBISH.** Nonputrescible solid wastes consisting of both combustible and noncombustible wastes such as paper, wrappings, cardboard, tin cans, wood, glass, bedding, crockery, and similar materials.

**VEHICLE.** Every device in, upon, or by which any person or property is or may be transported or drawn upon a highway, including devices used exclusively upon stationary rails or tracks.

**YARD WASTE.** Leaves, grass clippings or any other natural element that readily decomposes. The material does not have a bark-like covering.

(1980 Code, §§ 94.01, 94.20) (Ord. 2751, passed 5-17-1971; Am. Ord. 3071, passed 1-3-1974; Am. Ord. 7819, passed 10-6-2008; Am. Ord. 8594, as amended, passed 8-1-2016)

#### **§ 94.02 COLLECTION BY CITY.**

(A) All garbage, rubbish, refuse, and recycling from one- and two-family dwellings on public streets only, shall be collected, conveyed, and disposed of by the city once a week for a fee as set forth by Chapter 35.70 of the Codified Ordinances, unless cancelled due to weather or any unforeseen calamities. Exceptions: dead animals, rocks, or large stones, grass clippings, leaves and sod or hazardous waste as defined by the Ohio Revised Code (R.C. § 3734.01). Brush shall not be placed inside either the city provided refuse or recycling containers for curbside collection. No person, without a valid city permit, shall collect, convey over any of the streets or alleys of the city, or dispose of any garbage, rubbish, or refuse accumulated in the city.

(B) This chapter shall not prohibit the actual producers of garbage, refuse, rubbish, construction waste and industrial waste, or the owners of premises upon which garbage, refuse, rubbish, construction waste, and commercial and industrial waste have accumulated, or their agents, from personally collecting, conveying, and disposing of the same, provided they comply with the provisions of §§ [94.11](#) and [94.13](#) pertaining to vehicle requirements.

(C) This chapter shall not prohibit collectors of garbage, refuse, rubbish, construction waste, and commercial and industrial waste from outside the city from hauling such garbage, refuse, rubbish, construction waste, and commercial and industrial waste over the city streets, provided

such collectors comply with the provisions of §§ [94.11](#) and [94.13](#) pertaining to vehicle requirements and other governing law or ordinances.

(D) This chapter shall not prohibit reclamation drivers previously approved by the Public Works Director.

(E) The city may also offer a small dumpster container to eligible property locations, for a fee, as determined and arranged by the Public Works Director.

(1980 Code, § 94.02) (Ord. 2751, passed 5-17-1971; Am. Ord. 6635, passed 7-17-2000; Am. Ord. 7817, passed 8-18-2008; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

#### **§ 94.03 ADDITIONAL CONTAINER AND LID.**

The city shall offer additional refuse containers, recycling containers, and/or replacement lids to citizens who qualify for the city's curbside refuse pickup as part of the refuse/recycling collection program. For monthly use of additional containers, the city shall charge a fee as set forth in Chapter 35.70 and may charge a stocking/re-issue fee for additional containers above and beyond the one refuse container and one recycling container at the discretion of the Public Works Director as set forth by Chapter 35.70.

(1980 Code, § 94.03) (Ord. 3098, passed 2-26-1974; Am. Ord. 6635, passed 7-17-2000; Am. Ord. 7850, passed 2-2-2009; Am. Ord. 8594, as amended, passed 8-1-2016)

#### **§ 94.04 TYPE AND NUMBER OF CONTAINERS; PLACEMENT AT CURBSIDE.**

(A) Garbage, rubbish, refuse, and recycling shall be placed in the containers provided by the city. The containers must be placed curbside for city collection. Any garbage, rubbish, refuse or recycling placed outside the container or placed in a non-city issued container will not be picked up by city crews.

(1) All containers shall be set at the curb with the lid opening facing the street and the container handle facing the house.

(2) Containers shall have the lid closed at all times. Containers with refuse above the rim may not be picked up.

(B) The city may refuse to collect any refuse and/or recycling when containers are improperly used. Improper use includes, but is not limited to: use contrary to the requirements provided in this chapter or policies of the department, trash in the recycling container, yard waste or any other prohibited item in the refuse or recycling container, containers left in the right-of-way beyond time limit shown in this chapter, abuse and/or destruction of the containers outside of normal wear and tear, and uses deemed inappropriate by the city.

(C) The city shall provide one regulation refuse container and one regulation recycling container to each qualifying residence as part of the refuse/recycling fee. These containers remain the property of the city and shall remain at the property as assigned. For any lost or stolen container, a police report should be made and a replacement container may be obtained from the city at the property owner's expense as established in Chapter 35.70.

(D) All refuse and recycling containers must be placed curbside no sooner than 5:00 p.m. the evening before scheduled collection and no later than 7:00 a.m. the morning of the scheduled collection day.

(E) All containers must be removed from the right-of-way by 7:00 a.m. the day following collection. Failure to remove in this time period may result in a citation.

(1980 Code, § 94.04) (Ord. 2751, passed 5-17-1971; Am. Ord. 2968, passed 3-5-1973; Am. Ord. 4306, passed 5-16-1983; Am. Ord. 6635, passed 7-17-2000; Am. Ord. 7850, passed 2-2-2009; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

**§ 94.05 CONTAINERS STORAGE LOCATION; CONTAINER CARRY SERVICE.**

(A) (1) On non-collection days all refuse containers, including dumpsters, whether city or privately owned, shall be stored within an enclosed area or in the side or rear yard as defined by the city zoning code of the premises adjacent to the structure with the lid closed.

(2) The city may allow temporary placement of a dumpster or container such as for building projects/renovations to the structure, in the front yards or on city streets.

(B) The city may offer eligible households carry out/carry back service of the containers when no household member can transport the containers to the curb. In deciding whether or not to provide the carry out/carry back service, the city will attempt to reasonably accommodate the disability or disabilities of the person(s) involved without placing an undue hardship on the city and/or its employees given the totality of the circumstances involved. Each such request will be considered individually.

(1) Service is for households with a valid doctor prescribed handicap placard and/or a doctor issued letter requesting the temporary service.

(a) The city shall be provided a copy of the valid handicap placard annually.

(b) The city will not provide this service without proper documentation.

(2) City employees will not enter garages or fenced in areas to collect containers. Containers shall be readily accessible.

(a) For the purposes of carry out/carry back collections, city employees will not enter buildings. Those who utilize the carry out/carry back service are to locate their containers on a paved surface as near as practical to the entrance of the domicile closest to the street or in a location agreed upon by the city and resident.

(b) City collection vehicles will not traverse onto private property for refuse collection.

(3) During winter months, access to the containers shall be kept clear of ice and snow. The city reserves the right to not retrieve containers if access is not clear of ice and snow.

(Ord. 8594, as amended, passed 8-1-2016; Am. Ord. 8611, passed 8-7-2017)

**§ 94.06 RESERVED.**

**§ 94.07 SPECIAL COLLECTIONS**

(A) For locations described in section 94.02(A), the following special collections shall occur, at the discretion of the Municipal Administrator or his or her designee;

(B) Brush and tree clippings will be picked up by the city as established by Public Works Director.

(1) Tree clippings will only be collected from eligible property locations as described in § 94.02(A) of this chapter.

(2) Stumps will not be collected.

(3) Limbs in excess of 6 inches diameter and 6 feet in length will not be collected.

(4) Entire trees will not be collected. The city, at its discretion, will not collect entire tree(s) placed in the right-of-way as a result of work by a contractor OR are of such size and multitude it surpasses the intent of the ordinance.

(C) In addition, the Public Works Director has the authority to schedule special tree debris collections as seen fit by the Director, such as after windstorms. These may be held in small sections of the city affected by storms.

(D) When the city is called to clear the city right-of-way of downed trees, if the trees are eventually determined to be private tree(s), the city may seek financial repayment from the owner of the tree(s) for labor, fuel and manpower costs. Thereupon, the expense of removing and clearing the right-of-way and all associated costs shall be billed to the property owner by

regular mail with a cost breakdown. Upon failure to reimburse the city this amount within 30 days thereafter, the Council shall make written return to the County Auditor along with a request that such amount be entered upon the tax duplicate, to become a lien upon such lands from and after the date of entry, and to be collected as other taxes and returned to the city according to law.

(E) The city shall provide large item collections for the purposes of collecting eligible items that do not fit into city provided refuse containers. See city policy for eligible items, rules, applicable fees, and collection schedule.

(F) The city may provide leaf collection as established by and at the discretion of the Municipal Administrator or his or her designee.

(1980 Code, § 94.07) (Ord. 2751, passed 5-17-1971; Am. Ord. 4306, passed 5-16-1983; Am. Ord. 6635, passed 7-17-2000; Am. Ord. 7954, passed 1-19-2010; Am. Ord. 8594, as amended, passed 8-1-2016)

#### **§ 94.08 INCINERATORS; REQUIREMENTS.**

No person shall dispose of, burn, or dump within the limits of the city any garbage, rubbish, or refuse; however, it is permissible to burn wastepaper, boxes, brush, dry grass, weeds, cuttings from trees, lawn, and garden, and other material capable of being completely consumed in an Ohio EPA approved incinerator during the daylight hours of any season which is so constructed that sparks and burning embers are not emitted.

(1980 Code, § 94.08) (Ord. 2707, passed 3-29-1971; Am. Ord. 4306, passed 5-16-1983; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

#### **§ 94.09 LICENSE REQUIRED; TERM AND REVOCATION.**

(A) No person shall engage in the collection and removal of construction waste and commercial and industrial waste without first obtaining a license for such purpose from the Public Works Director in the manner provided for in this chapter. Such license shall be issued for a term of one year commencing on March 1 and terminating on the last day of February of the following year and shall be subject to revocation at the option of the Public Works Director upon the licensee's failure to comply with the terms of this chapter.

(B) Failure to obtain a city issued license herein defined shall be deemed a public nuisance and may be abated as such, by appropriate action in a court of competent jurisdiction.

(1980 Code, § 94.09) (Ord. 2707, passed 3-29-1971; Am. Ord. 4306, passed 5-16-1983; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

#### **§ 94.10 LICENSE FEE; BOND.**

The annual license fee for private refuse collection and hauling for locations of properties not covered in § [94.02\(A\)](#) shall be \$100 for the fiscal year terminating on the last day of February of each calendar year, and the licensee shall give bond in the amount of \$5,000 for the same fiscal period, conditioned on his or her carrying out the terms of this chapter. The Public Works Director shall not issue such license until the fee is paid and the bond is posted.

(1980 Code, § 94.10) (Ord. 2707, passed 3-29-1971; Am. Ord. 4306, passed 5-16-1983; Am. Ord. 7089, passed 3-17-2003; Am. Ord. 8594, as amended, passed 8-1-2016)

#### **§ 94.11 VEHICLE REQUIREMENTS.**

For licensed private refuse collection, vehicles shall meet industry standards in order to collect and remove commercial and industrial waste. Vehicles shall be of sanitary steel bed construction with steel covers, or metal-lined beds with either a sanitary steel cover or metal-lined cover, or in tightly covered metal tanks or cans to prevent odors or other nuisances from being emitted.

(1980 Code, § 94.11) (Ord. 2707, passed 3-29-1971; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

§ 94.12 RESERVED.

§ 94.13 STORAGE, PARKING, AND USE OF VEHICLES.

No licensee shall permit such vehicle and implements used in connection therewith to be stored or kept in an unsuitable place, or in a place where the same shall cause an unnatural offense to the public.

(1980 Code, § 94.13) (Ord. 2707, passed 3-29-1971; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

§ 94.14 RESERVED.

## LITTER

§ 94.20 DEFINITIONS.

*Cross-reference:*

*Definitions, see § [94.01](#)*

§ 94.21 LITTER IN PUBLIC PLACES.

No person shall throw or deposit litter in or upon any street, sidewalk, or other public place within the city except in public receptacles or in authorized private receptacles for collection.

(1980 Code, § 94.21) (Ord. 3071, passed 1-3-1974; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

§ 94.22 PLACEMENT OF LITTER IN RECEPTACLES.

Persons placing litter in public receptacles or in authorized private receptacles shall do so in such a manner as to prevent it from being carried or deposited by the elements upon any street, sidewalk, or other public place, or upon private property.

(1980 Code, § 94.22) (Ord. 3071, passed 1-3-1974; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

§ 94.23 SWEEPING LITTER OR YARD WASTE INTO GUTTERS PROHIBITED.

No person shall sweep into or deposit in any gutter, street, or other public place within the city the accumulation of litter from any building or lot or yard waste from any public or private sidewalk or driveway. Persons owning or occupying property shall keep the sidewalk in front of their premises free of litter.

(1980 Code, § 94.23) (Ord. 3071, passed 1-3-1974; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

§ 94.24 MERCHANT'S DUTY TO KEEP SIDEWALKS FREE OF LITTER.

Persons owning or occupying places of business within the city shall keep the sidewalk and public place in front of their business premises free of litter and shall not deposit said litter into the gutter, street, or other public place within the city.

(1980 Code, § 94.24) (Ord. 3071, passed 1-3-1974; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

§ 94.25 VEHICLE LOADS CAUSING LITTER.

No person shall drive or move any vehicle in violation of § [98.22](#). Vehicles shall be constructed to prevent any load, contents, or litter from being blown or deposited upon any street, alley, or other public place.

(1980 Code, § 94.25) (Ord. 3071, passed 1-3-1974; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

*Cross-reference:*

*Dropping or tracking substances on road, see § [98.22](#)*

*Vehicle loads dropping, and the like, see § 74.38*

**§ 94.26 LITTER ON PRIVATE PROPERTY.**

No person shall throw or deposit litter on any private property within the city, whether owned by such person or not. The owner or person in control of private property may maintain private receptacles in such manner that litter will be prevented from being carried or deposited by the elements upon any street, sidewalk, or other public place, or upon any private property. (1980 Code, § 94.26) (Ord. 3071, passed 1-3-1974; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

**§ 94.27 OWNER TO MAINTAIN PREMISES FREE OF LITTER.**

The owner, tenant, lessee, occupant or person in control of any private property shall at all times maintain the premises free of litter. However, this section shall not prohibit the storage of litter in authorized private receptacles for collection. (1980 Code, § 94.27) (Ord. 3071, passed 1-3-1974; Am. Ord. 7819, passed 10-6-2008; Am. Ord. 8594, as amended, passed 8-1-2016) Penalty, see § [94.99](#)

**§ 94.28 LITTER; NOTICE TO REMOVE; FAILURE TO COMPLY.**

(A) The Municipal Administrator or his or her designee, is authorized to give notice as provided in this section to the owner, lessee, agent, tenant, or occupant having charge of land to remove litter.

(B) If such person receiving notice does not remove the litter within five days from date of notice either by regular U.S. mail, or two days once posted upon the property by the city, or within two days if such person is contacted by electronic mail, then the Public Works Director shall cause such litter to be removed.

(1) Upon removal of any litter by the Public Works Department, the Public Works Director shall have a billing statement sent by the City Finance Department to the owner or other person having charge or responsibility of the parcel requesting reimbursement at a rate to be set by the Public Works Director. The amount of reimbursement shall be based upon actual costs to the city for such services, including but not limited to staff time to process notices and invoicing for collection, labor, vehicle wear and tear, disposal or dump fees and fuel costs.

(2) If reimbursement is not made by the owner, then the Finance Director shall certify the billing for such services and labor for each parcel to the City Council so that such charges can be certified to the county auditor to be entered upon the tax duplicate to become a lien upon such lands from and after the date of entry and to be collected as other taxes and returned to the city according to law.

(1980 Code, § 94.28) (Ord. 3071, passed 1-3-1974; Am. Ord. 3590, passed 5-2-1977; Am. Ord. 4306, passed 5-16-1983; Am. Ord. 7535, passed 3-6-2006; Am. Ord. 7600, passed 9-18-2006; Am. Ord. 7819, passed 10-6-2008; Am. Ord. 8594, as amended, passed 8-1-2016)

**§ 94.29 WAIVERS.**

The Municipal Administrator shall have the right to grant temporary or permanent waivers concerning the requirements of this chapter as he or she deems necessary.

(Ord. 8594, as amended, passed 8-1-2016)

**§ 94.99 PENALTY.**

(A) Whoever violates any of the provisions of §§ [94.01](#) through [94.14](#), excluding §§ [94.04](#) and [94.05](#), shall be fined not less than \$50 nor more than \$200. Each day's continued violation shall constitute a separate offense.

(B) (1) Whoever violates any of the provisions of § [94.04](#) or § [94.05](#) shall be subject to the following:

(a) First violation within any 12-month period: Written warning affixed or mailed to the premises.

(b) Second violation within any 12-month period: A civil citation to the occupants and a fine of \$25.

(c) Third violation within any 12-month period: A civil citation to the occupants and fine of \$50.

(d) Fourth and subsequent violation within any 12-month period: A civil citation to the occupants, and a fine of \$100 for each violation.

(2) Any law enforcement officer, the Municipal Administrator, or the Municipal Administrator's designee shall be authorized to issue citations for any violation of this section.

(3) For premises with privately collected refuse/recycling containers, any violation shall result in a civil violation.

(C) Whoever violates any of the provisions of §§ [94.20](#) through [94.29](#) for which a penalty is not otherwise provided is guilty of a minor misdemeanor. Each day such violation is committed or permitted to continue shall constitute a separate offense.

(D) Whoever violates any provision of § [94.25](#) is guilty of a misdemeanor of the third degree. (1980 Code, § 94.99) (Ord. 8594, as amended, passed 8-1-2016)

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1st Reading: 2-20-18  
2nd Reading: 2-20-18  
3rd Reading: 2-20-18

# RECORD OF ORDINANCES

BEAR GRAPHICS 800-826-8094 FORM NO. 30043

Ordinance No. 8666 Passed February 20, 2018

## ORDINANCE PROVIDING SUPPLEMENTAL APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF BOWLING GREEN, OHIO, DURING THE FISCAL YEAR BEGINNING JANUARY 1, 2018 AND ENDING DECEMBER 31, 2018

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, STATE OF OHIO:

SECTION 1. That the following sums be appropriated as follows:

Account			Description	Amount
1010	530	73610	General, Arborist, Property	\$ 5,000.00

SECTION 2: This ordinance shall take effect at the earliest time permitted by law.

Passed: February 20, 2018 M L AZ  
Date President of Council

Attest: [Signature]  
Clerk of Council

Approved: February 21, 2018 Richard A. Golisade  
Date Mayor

MICHAEL J. MARSH  
CITY ATTORNEY  
kds

**CERTIFICATION**  
This is to certify that the foregoing is a true copy of Ord. No. 8666 passed by the Council of the City of Bowling Green, Ohio, Feb. 20, 2018  
[Signature]  
Clerk of Council