

CODIFIED ORDINANCES OF CANAL FULTON

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CODIFIED ORDINANCES OF CANAL FULTON

PART ONE - ADMINISTRATIVE CODE

TITLE ONE - General Provisions

Chap. 101. Codified Ordinances.

Chap. 103. Official Standards.

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CHAPTER 101 Codified Ordinances

<p>101.01 Designation; citation; headings.</p> <p>101.02 General definitions.</p> <p>101.03 Rules of construction.</p> <p>101.04 Revivor; effect of amendment or repeal.</p> <p>101.05 Construction of section references.</p>	<p>101.06 Conflicting provisions.</p> <p>101.07 Determination of legislative intent.</p> <p>101.08 Severability.</p> <p>101.99 General penalty.</p>
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CROSS REFERENCES

See sectional histories for similar State law

Statute of limitations on prosecutions - see Ohio R.C. 718.06; GEN. OFF. 501.06

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

Imprisonment until fine and costs are paid - see Ohio R.C. 1905.30, 2947.14

Citation issuance for minor misdemeanors - see Ohio R.C. 2935.26 et seq.

Ordinances and resolutions - see ADM. Ch. 123

Rules of construction for offenses and penalties - see GEN. OFF. 501.04

101.01 DESIGNATION; CITATION; HEADINGS.

(a) All ordinances of a permanent and general nature of the Municipality as revised, codified, rearranged, renumbered and consolidated into component codes, titles, chapters and sections shall be known and designated as the Codified Ordinances of Canal Fulton, Ohio, 1983, for which designation "Codified Ordinances" may be substituted. Code, title, chapter and section headings do not constitute any part of the law as contained in the Codified Ordinances.
(ORC 1.01)

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

101.02 GENERAL DEFINITIONS.

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

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

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

101.03 RULES OF CONSTRUCTION.

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

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

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

(c) Calendar; Computation of Time.

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

- (3) The time within which an act is required by law to be done shall be computed by excluding the first and including the last day, except that when the last day falls on Sunday or a legal holiday, then the act may be done on the next succeeding day which is not a Sunday or a legal holiday.
When a public office, in which an act required by law is to be performed, is closed to the public for the entire day which constitutes the last day for doing such act or before its usual closing time on such day, then such act may be performed on the next succeeding day which is not a Sunday or a legal holiday. If any legal holiday falls on Sunday, the next succeeding day is a legal holiday.
(ORC 1.14)
- (4) When legislation is to take effect or become operative from and after a day named, no part of that day shall be included.
(ORC 1.15)
- (5) In all cases where the law shall require any act to be done in a reasonable time or reasonable notice to be given, such reasonable time or notice shall mean such time only as may be necessary for the prompt performance of such duty or compliance with such notice.

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

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

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

101.04 REVIVOR; EFFECT OF AMENDMENT OR REPEAL.

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

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

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

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

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

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

101.05 CONSTRUCTION OF SECTION REFERENCES.

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

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

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

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

101.06 CONFLICTING PROVISIONS.

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

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

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

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

101.07 DETERMINATION OF LEGISLATIVE INTENT.

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

101.08 SEVERABILITY.

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

101.99 GENERAL PENALTY.

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

CHAPTER 103
Official Standards

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

CROSS REFERENCES

State standard of time - see Ohio R.C. 1.04
State legal holidays - see Ohio R.C. 1.14, 5.20 et seq.
State flag - see Ohio R.C. 5.01

CHAPTER 105
Open Meetings

105.01	Definitions.	105.07	Notice to news media of special meetings.
105.02	Scope of chapter.	105.08	Notice of meetings pertaining to specific types of public business.
105.03	Notice of regular meetings.	105.09	Distribution of chapter.
105.04	Notice of special and organizational meetings.	105.10	Records.
105.05	Posting phone numbers of public bodies.		
105.06	Procedure for posting notices.		

CROSS REFERENCES

Council meetings - see Ohio R.C. 731.44, 731.46; ADM. 111.01
Meetings of government bodies to be published - see Ohio R.C. 121.22

105.01 DEFINITIONS.

(a) "Meeting" as used in this chapter means any prearranged discussion of the public business of any public body by a majority of its members.

(b) "Public body" as used in this chapter means Council, but also includes within its definition any board, commission, agency, authority, committee or other body with decision-making authority in the Municipality, if any, which is subject to the rule-making authority of Council.

105.02 SCOPE OF CHAPTER.

This chapter is in addition to any other requirements imposed by law pertaining to the notification of meetings to be given to the members of any public body, the public or the news media. However, this chapter shall not apply to an executive session held at a regular or special meeting of any public body which is conducted for the purpose of considering any of the matters set forth in Ohio R.C. 121.22(G), nor shall this chapter apply to any other meeting, conference or discussion specifically exempted by law from the requirements imposed by Ohio R.C. 121.22(F).

105.03 NOTICE OF REGULAR MEETINGS.

The Clerk of Council shall cause a schedule of the time(s) and place(s) of the regular meetings of each public body to be posted. The schedule of regular meetings for all public bodies for the calendar year, to the extent that it is known, shall be posted at least seven days prior to the first regular meeting of the year. The Clerk of Council shall from time to time check to insure that the schedule has remained posted. If at any time changes or additions are made to the schedule, the Clerk of Council shall promptly post such changes or additions.

105.04 NOTICE OF SPECIAL AND ORGANIZATIONAL MEETINGS.

(a) Upon receipt of notice of a special meeting to be held by any public body, the Clerk of Council shall promptly post such notice. The posted notice shall include the time, place and purpose(s) of the meeting.

(b) The provisions of subsection (a) shall apply to the organizational meetings of the public body.

105.05 POSTING PHONE NUMBERS OF PUBLIC BODIES.

The Clerk of Council shall post the telephone number of his office or the telephone number of any other office so designated by Council, together with a list of the telephone numbers of the offices of the various public bodies. These numbers shall be accompanied by a statement to the effect that the Clerk of Council's office or the individual offices listed may be called during regular business hours for information concerning the time, place and purposes of any regular or special meeting.

105.06 PROCEDURE FOR POSTING NOTICES.

All notices which the Clerk of Council is required to post pursuant to this chapter shall be posted in a conspicuous place or places at the office of Council. Council may also from time to time direct the Clerk of Council to post notices at other designated locations.

105.07 NOTICE TO NEWS MEDIA OF SPECIAL MEETINGS.

(a) Any news media organization may request that the Clerk of Council give notification in advance of the time, place and purposes of any special meeting of a public body. Notification may be by telephone or in writing, at the option of the Clerk of Council. The Clerk of Council may require any news media organization to file with him on a standard form any information which he deems reasonably necessary in order to adequately provide such notification, including but not limited to the name, address and phone number of the organization and the names of not more than two persons designated by the organization to receive notification. No special meeting may be held until twenty-four hours after all news media requesting such notification have received such notification or until twenty-four hours after the Clerk of Council has made a diligent effort to communicate notification during the Clerk of Council's regular business hours.

(b) In the event of an emergency requiring immediate official action, the member or members of the public body calling the meeting shall notify, or make a diligent effort to notify, the news media organizations who have filed a request for notification with the Clerk of Council of the time, place and purpose of the meeting. Any such member or members may, in attempting to notify the news media, rely upon the information filed with the Clerk of Council by any news media organization.

105.08 NOTICE OF MEETINGS PERTAINING TO SPECIFIC TYPES OF PUBLIC BUSINESS.

Any person may upon request and payment in advance obtain reasonable advance notification of all meetings at which any specific type of public business is to be discussed. Notification to any such person may include but is not limited to the provision of the agenda of all meetings to all persons on a mailing list. Such person must file a written request on a form provided by the Clerk of Council, which request must include the following information: the person's name, and the addresses and telephone numbers, but not more than two, at or through which the person can be reached during the Clerk of Council's regular business hours; the specific type of public business the discussion of which the person is requesting advance notification; the public body that is the subject of such request; and the number of calendar months, not to exceed six, which the request covers. Such request may be cancelled by written request from such person to the Clerk of Council. The Clerk of Council shall collect in advance the sum of thirty dollars (\$30.00) which sum is fixed by Council as a reasonable fee for advance notification for any six month period and which is nonrefundable. Notification may be provided by telephone or in writing, at the option of the Clerk of Council; except, however, that the Clerk of Council must make or attempt to make notification by telephone if notice is to be provided within forty-eight hours of the meeting.

105.09 DISTRIBUTION OF CHAPTER.

The Clerk of Council shall distribute this chapter to all of the members of the public bodies of the Municipality, together with a copy of Ohio R.C. 121.22, as amended. The Clerk of Council shall also provide such members with instructions for the effective implementation of this chapter, including but not limited to the manner in which notification of any meeting is to be communicated to the Clerk of Council's office.

105.10 RECORDS.

The Clerk of Council shall establish and maintain a complete record of all action taken pursuant to this chapter.

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

CHAPTER 111
 Council

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| 111.01 Meetings. | 111.02 Attendance at meeting. |
| | 111.03 Rules and regulations. |

CROSS REFERENCES

- Powers - see CHTR. 3.01
 Composition, term and qualifications - see CHTR. 3.02
 Meetings - see CHTR. 3.04
 Vacancies - see CHTR. 3.06
 Conflict of interest, ethics, campaign financing - see CHTR. 11.02
 Oath of office - see CHTR. 11.08
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111.01 MEETINGS.

Regular meetings of Council shall be held at 7:30 p.m. on the first and third Tuesdays of each month. If a regular meeting will fall on a holiday or election day Council shall decide at the preceding meeting when to hold such regular meeting.

111.02 ATTENDANCE AT MEETING.

Notwithstanding the Council salaries provision of the annual salary ordinance, the sum of forty dollars (\$40.00) shall be deducted from a Council member's salary, on a monthly basis, for each Council meeting that a member of Council fails to attend without just cause. Just cause shall be defined as illness or sickness that would prevent the Council member from performing his regular employment, or death of an immediate family member. (Ord. 26-92. Passed 5-5-92.)

111.03 RULES AND REGULATIONS.

(EDITOR'S NOTE: Pursuant to Resolution 7-02, passed February 19, 2002, Council adopted its rules and regulations. Copies are on file with the Clerk.)

CHAPTER 113
Ordinances and Resolutions

113.01 Posting places.

CROSS REFERENCES

- Form - see CHTR. 4.03
- Reading - see CHTR. 4.04
- Amendment - see CHTR. 4.10
- Authentication - see CHTR. 4.08
- Publication in book form - see CHTR. 4.13
- Adoption of technical codes - see CHTR. 4.12
- Certification - see CHTR. 4.09
- Publication - see CHTR. 4.14
- Initiative and referendum - see CHTR. 10.01
- Emergency measures - see CHTR. 4.06
- As evidence - see Ohio R.C. 731.42

113.01 POSTING PLACES.

The following places in the Village shall be designated as the official posting places in compliance with Ohio R.C. 731.25:

- (a) The post office;
- (b) Village Hall;
- (c) Public Library;
- (d) Lawrence Township Building;
- (e) Apple's Supermarket, 2275 Locust Street;
- (f) Heritage Square Pharmacy, 963 East Cherry Street.
(Ord. 76-95. Passed 8-15-95.)

TITLE FIVE - Administrative

- Chap. 121. Mayor.
- Chap. 123. Director of Finance.
- Chap. 124. Clerk of Council.
- Chap. 125. City Manager.
- Chap. 127. Director of Law.
- Chap. 129. Department of Police Services.
- Chap. 131. Department of Fire Services.
- Chap. 133. Planning Commission.
- Chap. 135. Park and Recreation Board.
- Chap. 139. Senior Citizens Commission.
- Chap. 140. Civil Service Commission.
- Chap. 141. Employees Generally.
- Chap. 143. Fees.
- Chap. 145. Drug and Alcohol Testing.

CHAPTER 121
Mayor

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

CROSS REFERENCES

Election, qualifications - see CHTR. 5.01
Powers - see CHTR. 5.02
Recall - see CHTR. 10.02
Conflict of interest, ethics, campaign financing - see CHTR. 11.02
Oath of office - see CHTR. 11.08

CHAPTER 123
Finance Director

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| 123.01 Finance Director | 123.04 Certification of delinquent utility |
| 123.02 Reserved. | accounts to County Auditor. |
| 123.03 Purchase order system. | |

CROSS REFERENCES

- Uniform Bond Law - see Ohio R.C. Ch. 133
 Uniform Depository Act - see Ohio R.C. Ch. 135
 Auditing accounts - see Ohio R.C. 733.12 et seq.
 Appointment; removal; qualifications; duties - see CHTR. 6.02

123.01 FINANCE DIRECTOR.

The Finance Director shall receive a salary of \$1,593.81 per pay, payable 37.5% from water funds, 37.5% from sewer funds, and 25% from general funds.
 (Ord. 27-03. Passed 7-1-03.)

123.02 RESERVED.

Editor's Note: This section is reserved for future legislation.

123.03 PURCHASE ORDER SYSTEM.

(a) Any purchase order or purchase in the amount of three thousand dollars (\$3,000) or less, shall be paid by the Village upon approval by the Clerk-Treasurer and either the Mayor or the Village Administrator.

(b) Any purchase order or purchase in excess of three thousand dollars (\$3,000) shall not be approved for payment without prior approval by Council.
 (Ord. 23-00. Passed 7-11-00.)

123.04 CERTIFICATION OF DELINQUENT UTILITY ACCOUNTS TO COUNTY AUDITOR.

The Clerk of Council shall certify to the County Auditor the names of those property owners in the Village whose premises are served by a connection to the Village water and sewer system and who are delinquent in their sewer and water rental account payments on or before the second Monday in September of each year.
(Ord. 36-1982. Passed 7-6-82.)

CHAPTER 124
Clerk of Council

124.01 City Clerk.

124.02 Clerk of Council.

CROSS REFERENCES

Appointment; powers, duties and functions - see CHTR. 3.03

Authentication of legislation - see CHTR. 4.08

124.01 CITY CLERK.

(a) The person appointed Clerk of Council shall also perform the duties of City Clerk, and shall be designated to receive such notices on behalf of the City, as are provided by law. The City Clerk shall have custody of City records and be authorized to certify copies of such records.

(b) The City Clerk shall have a seal.

(c) In the absence of the City Clerk, the City Finance Director shall be acting City Clerk. (Ord. 26-01. Passed 6-5-01.)

124.02 CLERK OF COUNCIL.

There is established the position of Clerk of Council (full-time) who shall be paid \$964.23 per pay. Salary shall be taken 37.5% from water funds, 37.5% from sewer funds, and 25% from general funds. (Ord. 27-03. Passed 7-1-03.)

CHAPTER 125
City Manager

125.01 Powers to terminate utility service.

125.02 Administrator Assistant/Payroll Clerk.

CROSS REFERENCES

Appointment; removal - see CHTR. 5.03
Powers - see CHTR. 5.04

125.01 POWER TO TERMINATE UTILITY SERVICE.

(a) The City Manager is authorized to terminate water and sewer service to those property owners and/or tenants of property owners who are delinquent in their water, sewer and/or debt service accounts.

(b) The City Manager shall promulgate rules and regulations governing termination procedures. The rules and regulations shall be posted with this section and otherwise be made available to the public at large. The rules and regulations shall provide that the City Manager give at least ten days advance written notice to the delinquent account holder of the Administrator's intent to terminate service.
(Ord. 46-84. Passed 11-20-84.)

125.02 ADMINISTRATOR ASSISTANT/PAYROLL CLERK.

There is established the position of Administrator Assistant/Payroll Clerk (full-time) at the direction of the City Manager. The salary shall be \$970.85 per pay, payable 37.5% from water funds, 37.5% from sewer funds and 25% from general funds.
(Ord. 27-03. Passed 7-1-03.)

CHAPTER 127
Director of Law

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

CROSS REFERENCES

Appointment; qualifications; duties; vacancy -see CHTR. 6.01
Conflict of interest - see Ohio R.C. 120.39
Preparation of bonds - see Ohio R.C. 733.70

CHAPTER 129
Department of Police Services

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| 129.01 Chief of Police. | 129.03 Safety Forces Dispatching Department. |
| 129.02 Residency requirements. | |

CROSS REFERENCES

- Assistance of State Criminal Bureau - see Ohio R.C. 109.51 et seq.
 Peace officer training certificate required for permanent employment - see Ohio R.C. 109.77
 Composition - see Ohio R.C. 715.05, 737.16
 General powers and duties - see Ohio R.C. 737.11, 737.18
 Auxiliary police - see Ohio R.C. 737.161
 Probationary period; final appointment - see Ohio R.C. 737.17
 Removal and appeal - see Ohio R.C. 737.171
 Recovered property and disposition - see Ohio R.C. 737.29 et seq.
 Police and Firemen's Disability and Pension Fund - see Ohio R.C. Ch. 742
 Police officer may arrest on view - see Ohio R.C. 2935.03, 2935.05, 2935.07

129.01 CHIEF OF POLICE.

- (a) The City shall have a marshal, designated Chief of Police, appointed by the Mayor, with the advice and consent of Council. The Chief of Police shall continue in office until removed therefrom as provided in Ohio R.C. 737.171. (Ord. 8-1976. Passed 3-2-76.)
- (b) The Chief of Police shall pursue his duties on a full-time basis. The Chief may be employed in other work provided that it does not conflict with his Village duties and responsibilities and that such employment is approved in advance by the Mayor. The age of the Chief shall comply with any requisites set by the State. He must have completed the required courses in law enforcement established by the Ohio Peace Officers Training Council and have a valid completion certificate therefrom. He shall have completed training in police supervision and management. (Ord. 18-94. Passed 4-5-94.)
- (c) No person shall be appointed Chief of Police under this section unless not more than sixty days prior to receiving such appointment, he has passed a physical examination given by a licensed physician, showing that he meets the physical requirements necessary to perform the duties of the Chief of Police. The Mayor shall, prior to making any such appointment, file with the Police and Firemen's Pension and Disability Fund, a copy of the report of findings of such licensed physician. The professional fee for such physical examination shall be paid by Council. (Ord. 8-1976. Passed 3-2-76.)

129.02 RESIDENCY REQUIREMENTS.

All current and future police patrol persons, after successfully completing their probationary period, shall become residents in an area within a ten mile radius of Canal Fulton City Hall, within six months. (Ord. 3-96. Passed 3-5-96.)

129.03 SAFETY FORCES DISPATCHING DEPARTMENT.

(a) The Safety Forces Dispatching Department will be headed by a full-time Dispatcher/Coordinator who will be responsible for day to day management that includes scheduling, training, setting of rules and regulations for employees, and disciplining members of the Department according to rules and regulations contained in Sections 141.01 et seq.

- (b) (1) The full-time Dispatcher/Coordinator will be under the direct supervision and control of the City Police Chief pertaining to:
 - A. Day to day matters including advice and consent on all responsibilities outlined in subsection (a) hereof.
 - B. All matters concerning the Police Department.
- (2) The full-time Dispatcher/Coordinator will be under the direct supervision and control of the City Fire Chief pertaining to all matters concerning the Fire and Rescue Squads.

(c) The full-time Dispatcher/Coordinator, Police Chief and Fire Chief shall implement policies and procedures concerning the effective dispatch of police, fire and rescue squad calls. (Ord. 10-92. Passed 3-3-92.)

CHAPTER 131
Department of Fire Services

131.01	Volunteer Firemen's Dependents Fund.	131.06	Participation in events outside City.
131.02	Membership.	131.07	Procedures for rescue squad.
131.03	Requirements of personnel.	131.08	Reimbursement for paramedic training.
131.04	Rules and regulations.	131.09	Charge for ambulance or emergency medical services.
131.05	Fire Inspection and Prevention Bureau.		

CROSS REFERENCES

Volunteer Firemen's Dependents Fund - see Ohio R.C. Ch. 146
 Schooling, buildings and equipment - see Ohio R.C. 715.05, 737.23 et seq.
 Composition - see Ohio R.C. 715.05, 737.21 et seq.
 General duties - see Ohio R.C. 737.11
 Regulations and hours - see Ohio R.C. 737.21
 Appointment of fire chief and firemen - see Ohio R.C. 737.22

131.01 VOLUNTEER FIREMEN'S DEPENDENTS FUND.

Under the provisions of Ohio R.C. Chapter 146, there is hereby established a Volunteer Firemen's Dependents Fund to be administered by a Volunteer Firemen's Dependents Board which shall be composed and have such powers and duties as are set forth in Ohio R.C. Chapter 146.

131.02 MEMBERSHIP.

(a) Application.

- (1) Any member of the Fire Department may present a prospective applicant's name to the Chief.
- (2) All applications shall be in writing on a form furnished by the Department.
- (3) The fire officers under the chairmanship of the Chief shall constitute an investigating committee.
- (4) After completion of the investigation the Chief may present the name of the applicant to the Department membership at its next meeting for its recommendation.

(b) Appointment.

- (1) All applicants must pass a State required physical exam.
- (2) All appointments shall be probationary.
- (3) Appointments shall be made by the Mayor with the approval of Council.

- (4) Before being removed from probation each appointee shall:
- A. Take and pass the “Basic Course in Firemanship”.
 - B. Respond to alarms to the best of his ability.
 - C. Demonstrate his ability, both physically and mentally, to be a good firefighter.
 - D. Attend the meetings of the Department and may be permitted to speak but shall not vote or be permitted to hold office.
- (Ord. 11-85. Passed 3-5-85.)

131.03 REQUIREMENTS OF PERSONNEL.

(a) Training.

- (1) All members must take and pass all required training courses as they become available.
- (2) Drivers must demonstrate their skills periodically for an examiner.
- (3) Pump operators must prove their ability periodically for an examiner.
- (4) All drivers shall have a valid Ohio operator’s license and any expiration or suspension shall be promptly reported in writing to the Chief together with a statement of when such person may reasonably expect to again have a valid operator’s license.

(b) Participation.

- (1) Every member is expected to answer all alarms, except as hereinafter indicated, unless it is impossible to do so.
- (2) Every member is expected to be present and assist in department work detail.
- (3) Every member is expected to attend the stated and special meetings of the department. If your regular employment compels your absence you will be excused.
- (4) Every member is expected to assist and participate in any special projects which the department undertakes.
- (5) Members responding to an alarm, arriving too late to go out with trucks, shall remain “ready” at the station and do clean up work until dismissed.
- (6) All members, when so requested, shall lend assistance to any police officer who is making an arrest, or who is in need of assistance, by providing help or information to such police officer or agency.
- (7) The Chief and Officers may, from time to time, detail, dispatch, or otherwise require firefighters to be assigned to emergency units and to perform emergency medical services as required under the laws of the State, as they deem necessary.
- (8) All off-duty firefighters are required to take the appropriate actions they feel necessary to prevent the spread of fire or preserve the well-being of those in danger or injured in an emergency until appropriate emergency units arrive to handle the situation.

(c) Restrictions and Prohibitions.

- (1) The use of siren, red light or sticker, is a privilege, not a right, and their use, without express permission by the Chief or Officer designated by him, is prohibited.
- (2) Siren, red light, or sticker, shall be removed from the vehicle promptly when requested by the Chief. The same must be removed at the time of sale of your vehicle.
- (3) Any person using a siren, red light or sticker unwisely, or in violation of law, will be directed to remove same.
- (4) Members on probation shall not drive equipment unless directed to do so by an Officer.
- (5) No person under twenty-one years of age shall drive any equipment on an emergency run.
- (6) No person who is ill or under the influence of alcohol or drugs shall drive or participate in any way in the handling of an emergency.
- (7) The seat beside the driver of any vehicle, except ambulance, shall be reserved for an Officer.
- (8) No person shall censure, reprimand, or criticize any member or other person for any action or inaction either during a period of emergency or at any other time. Any comments regarding the conduct, action or inaction of any person shall be directed privately to an Officer.
- (9) None of our vehicles on the way to any emergency shall pass any other of our vehicles without a "clear path" signal from the driver of the vehicle to be passed. After giving such signal, it is the responsibility of the driver being passed to maintain such clear path even if it becomes necessary for the signaling driver to pull off the roadway. If it isn't definitely safe, don't give the "clear path" signal.
- (10) No person shall discuss with, or within hearing distance of any person outside the department, the cause or extent of damage in regard to any emergency.

(d) Warning; Dismissal.

- (1) Any member, or probationary member, who fails to attend alarms, meetings, training or work sessions, or violates any part of these regulations, shall be considered by the Officers and given a warning by the Chief.
- (2) Such warning may include disciplinary action.
- (3) Repeated, or continuing failure to comply will result, after a hearing before the Officers, in dismissal from the department.
(Ord. 11- 85. Passed 3-5-85.)

131.04 RULES AND REGULATIONS.

(a) The Chief of the Fire Department shall promulgate rules and regulations concerning general operations of the Fire Department, including but not limited to rules concerning:

- (1) Safe practices;
- (2) Operation of equipment;
- (3) Chain of command;
- (4) Communications;
- (5) The log;
- (6) Alarms;
- (7) Procedures at fire scenes;
- (8) Procedures at the fire station; and
- (9) Other such rules and regulations necessary for the safe and efficient operation of the Fire Department.

(b) The rules shall be in writing and will be given to each new member of the Department. Failure to abide by the rules shall result in action being taken under Section 131.03. (Ord. 11-85. Passed 3-5-85.)

131.05 FIRE INSPECTION AND PREVENTION BUREAU.

There is hereby added to the Fire Department a Fire Inspection and Prevention Bureau. (Ord. 30-84. Passed 8-14-84.)

131.06 PARTICIPATION IN EVENTS OUTSIDE CITY.

The Fire Chief at his discretion is hereby authorized to participate and obligate Canal Fulton firefighting equipment for the participation of parade events and affairs outside the City. (Ord. 31-88. Passed 6-21-88.)

131.07 PROCEDURES FOR RESCUE SQUAD.**(a) Squad Runs.**

- (1) A minimum of two EMT-A, EMT-Advanced, Paramedics or a combination of each is required to be on board the squad on all alarms. NOTE: One of the above may respond with the squad to the scene but two must be on board on all transports.
- (2) No more than four personnel are to be on board on each response unless more are specified by an officer or the senior person in charge of the squad.
- (3) Squad jackets, Fire Department jackets, or red jumpsuits are to be worn by all members on board the squad whenever possible for safety and identification purposes.
- (4) The first member to arrive at the station for an alarm is to procure the run information sheet from the Canal Comm dispatcher and the jump seat location on the squad is to be reserved for this person.
- (5) The person riding in the jump seat is to assist the driver through traffic, operate the radio and siren, assist in locating the address of the scene, log all times as required on the run report, and record all personal and medical information pertinent to the victim at the scene.

- (6) It is the responsibility of all members responding to the alarm to ready the squad for the next alarm after it returns to the station. No one is to leave the station before this procedure is completed unless they have been released for just cause by an officer or the senior man in charge at the station before the squad returns. Failure to comply with this rule will eliminate that member's name from the run sheet and will void compensation to that member for the alarm.
 - (7) During squad duty periods, each member of the squad on call must respond to all alarms during that time. If a member must have a fill person during their period on duty, the squad leader must be informed before the substitution takes place as to whom the fill person is and for how long of a time they will be responding.
 - (8) Squad members are to use only the first aid equipment, and any medications on board the squad that they have been trained to operate or administer.
 - (9) Any member violating any section of the procedures stated above is subject to a warning by the Fire Chief or by the rescue squad coordinator. Continuing violations are grounds for a hearing before the Fire Chief and the squad coordinator and possible suspension or dismissal from the Fire Department.
- (b) Chain of Command.
- (1) The chain of command for the operation of the squad when it is on an alarm is as follows:
Squad Leader (Note: Only during squad response hours and must relinquish the position to the persons listed below if commanded to do so.)
Fire Chief
Rescue Squad Coordinator
Assistant Fire Chief
Captains
Lieutenants
Senior Person on Board (Note: Only during non-squad response hours.)
 - (2) The chain of command for the care of the victim or victims when the squad is on alarm is as follows:
Paramedic
EMT-Advanced
EMT-A
It is imperative that the persons in charge of both the squad and victim care work together as a team to insure the safety and well being of all parties involved in each situation encountered.
(Ord. 28-89. Passed 7-5-89.)

131.08 REIMBURSEMENT FOR PARAMEDIC TRAINING.

(a) The City will reimburse the cost of tuition, mileage, and books for paramedic training for firefighters conditioned upon the trainees signing an agreement agreeing to repay the City for such costs upon the following schedule:

- (1) If the firefighter leaves the service of the City less than one year after completion of training, the repayment shall be for the total amount received.
- (2) If a firefighter leaves City service between one and two years after completion of training then there shall be a pro-rated payment to the City of between fifty percent (50%) and one hundred percent (100%) based on the portion of the second year worked.
- (3) No interest shall be charged.

(b) A firefighter desiring to be trained as a paramedic under this section shall first obtain the written consent of the Fire Chief, filed with the Director of Finance.
(Ord. 76-97. Passed 10-7-97.)

131.09 CHARGE FOR AMBULANCE OR EMERGENCY MEDICAL SERVICES.

(a) There is established a charge of four hundred fifty dollars (\$450.00) per call for ambulance and emergency medical service, for advanced life support, three hundred dollars (\$300.00) per call for basic life support, and six dollars (\$6.00) per mile, one way, from scene of service to destination. The charge shall not apply in the event that City Personnel are responding to mutual-aid requests.

(b) Monies collected under this section shall be deposited in a separate fund designated as the "Ambulance and Emergency Medical Services" Fund which shall be appropriated and administered by the City for payment of costs of managing, maintaining and operating ambulance and emergency medical services in the City.
(Ord. 41-02. Passed 12-17-02.)

CHAPTER 133
Planning Commission

EDITOR'S NOTE: There are no sections in Chapter 133. This chapter has been established to provide a place for cross references and future legislation.

CROSS REFERENCES

Established; members; quorum; powers - see CHTR. 7.02

Plat approval required - see Ohio R.C. 711.09

Division into districts - see Ohio R.C. 713.06, 713.10

CHAPTER 135
Park and Recreation Board

EDITOR'S NOTE: There are no sections in Chapter 135. This chapter has been established to provide a place for cross references and future legislation.

CROSS REFERENCES
Established; members; powers and duties - see CHTR. 7.04

CHAPTER 139
Senior Citizens Commission

139.01	Purpose.	139.06	Financial requisites.
139.02	Membership.	139.07	Incorporation and Senior Center.
139.03	Officers.	139.08	Dissolution.
139.04	Meetings.		
139.05	Voting.		

CROSS REFERENCES

Meals at cost for elderly - see Ohio R.C. 3313.81
Rest homes and nursing homes - see Ohio R.C. Ch. 3721
Medical assistance program - see Ohio R.C. 5101.51
Federal supplements to aid - see Ohio R.C. 5101.53

139.01 PURPOSE.

The Senior Citizens Commission shall survey and publish the needs of the elderly community and seek the means whereby these needs may be satisfied. This body shall further the good causes of the elderly and seek to represent those causes to the political bodies responsible to them. They shall initiate, create and implement programs and practices to meet those needs.

139.02 MEMBERSHIP.

(a) The Senior Citizens Commission shall consist of eight persons appointed by the Mayor. The membership shall comprise a representative cross section of the elderly community, business groups and service organizations of Northwest Stark County. The Mayor shall appoint representatives after receiving suggestions offered by local senior clubs and the community.

(b) The term of office for the Commission shall be for two years except that four original members shall serve a term ending December 31, 1981, and the other four original members shall serve a term ending December 31, 1982. Thereafter, appointments shall commence on January 1.

(c) Vacancies on the Board shall be filled by the Mayor and the replacement shall fill the unexpired term of the original appointee.

139.03 OFFICERS.

(a) Appointment of officers to the posts of chairman, vice chairman, secretary and treasurer shall be made by the Mayor in December. The officers shall take office January 1. Responsibility for conducting business shall fall on the offices in the order stated. The term of office shall be one year. The secretary need not be a member of the Senior Citizens Commission and shall serve at the discretion of the Commission.

(b) The Commission may further select and hire a director charged with the day-to-day operation of the activities of the Senior Center. The term of employment shall coincide with the fiscal year of the Commission. The director shall serve at the discretion and pleasure of the Commission.

139.04 MEETINGS.

The Senior Citizens Commission shall hold meetings regularly at least once a month or more frequently as the agenda may dictate. The meeting will be held at the City Hall and regularly held on the first Tuesday of each month from 3:00 p.m. to 4:30 p.m.

139.05 VOTING.

The affairs of the Senior Citizens Commission shall be conducted as a group in session with two-thirds of the members present to constitute a quorum and a majority vote of those present would be sufficient for passage of motions and necessary legislation. The director of the Senior Center, the County Commissioners or their representatives and the Mayor are ex-officio members with no voting power.

139.06 FINANCIAL REQUISITES.

The fiscal year of the Senior Citizens Commission shall be from October 1, to September 30, of each year. All funds and proceeds received by this body from special grants shall be used only to achieve the goals specified in the grant application or foundation request. Funds can only be used for the purposes stated by the majority of the group and then only to further the good of the elderly in the community. No capital stock shall be issued.

139.07 INCORPORATION AND SENIOR CENTER.

(a) In the event a Senior Center Program is developed the Senior Citizens Commission will either incorporate or will appoint a Board of Directors who will incorporate into a nonprofit corporation according to the laws of the State and apply for tax exemption status as a nonprofit charitable organization with the Internal Revenue Service.

(b) The corporate body under the advice and guidance of the Commission on Aging will have the authority and responsibility to apply for grants and funds, hire and discharge a director for the Senior Citizens Center. They may for purposes that are in accordance with the objectives of the community and Commission, purchase, hold, sell and lease property, real or personal.

(c) The Board will determine, according to the needs of the community, the general direction of the Program and expenditures. Funds shall be handled either through the Finance Director or by a separate account requiring two signatures, one of the chairman and one of the treasurer.

139.08 DISSOLUTION.

Dissolution may take place at the discretion of the membership and any assets remaining shall be distributed according to Federal, State and local laws, rules and regulations, all of which govern charitable organizations. In the absence of same, then the assets will be distributed according to the decision of the Senior Citizens Commission.

CHAPTER 140
Civil Service Commission

140.01 Compensation.

140.01 COMPENSATION.

On and after July 11, 2001, members of the Civil Service Commission shall be paid twenty-five dollars (\$25.00) for each meeting attended.
(Ord. 37-01. Passed 10-2-01.)

CHAPTER 141
Employees Generally

141.01	Purpose.	141.16	Discipline.
141.02	Equal employment opportunity.	141.17	Grievance procedure.
141.03	Definitions.	141.18	Leave benefits.
141.04	Establishment of positions; compensation.	141.19	Health and welfare.
141.05	Rates of pay.	141.20	Employee records.
141.06	Hours of work.	141.21	Work environment.
141.07	Overtime.	141.22	Resignation.
141.08	Pay periods.	141.23	Employment of relatives.
141.09	Minimum wage.	141.24	Bonds.
141.10	Appointment and management of the work force.	141.25	Contributions to pension fund.
141.11	Physical examination.	141.26	Use of municipal vehicles.
141.12	Probationary period.	141.27	Insurance.
141.13	Residency.	141.28	Funds for meals, lodgings, refreshments etc.
141.14	Training.	141.29	Mileage reimbursement.
141.15	Promotion, layoff and career development.		

CROSS REFERENCES

Welfare - see Ohio Const., Art. II, Sec. 34

Workers' compensation - see Ohio Const., Art. II, Sec. 35; Ohio
R. C. Ch. 4123

Deductions for municipal income tax - see Ohio R.C. 9.42

Public Employees Retirement System - see Ohio R.C. Ch. 145

Expenses for attendance at conference or convention - see Ohio R. C. 733.79

Strikes by public employees - see Ohio R.C. Ch. 4117

Vacation credit - see Ohio R.C. 9.44

Ethics - see Ohio R.C. Ch. 102

141.01 PURPOSE.

(a) The purpose of this chapter is to set forth policies, rules and regulations which shall constitute the personnel system for the work force of the City. It is the intent of Council that this chapter supplement but not alter any provision of the Ohio Revised Code.

(b) The direction of its employees, including the right to hire, promote, suspend, demote or discharge for just cause, is the prerogative of the City. However, the City pledges to each employee that they will have in mind at all times fairness, security of the City and employee job security. The employee who feels he has not been treated fairly is to express his reasons to his department head. (Ord. 19-85. Passed 9-3-85.)

141.02 EQUAL EMPLOYMENT OPPORTUNITY.

(a) It is the policy of the City that no employee or applicant for employment shall be discriminated against in any form because of race, religion, color, national origin, ancestry, sex, age or handicap. The City is committed to the maintenance of work environments free of inappropriate and disrespectful conduct or communication of a sexual nature. (Ord. 54-87. Passed 1-19-87.)

(b) Bona fide occupational qualifications may contain restrictions on, among other things, physical disability, sex or age. However, when established, occupational qualifications shall apply equally to all candidates for or employees of the affected positions. (Ord. 19-85. Passed 9-3-85.)

141.03 DEFINITIONS.

(a) "Appointing authority" means the officer, board or body having the power of appointment to positions within the City work force regardless of subsequent review or confirmation if any, of such action by others.

(b) "Full-time employee" means a member of the work force who is employed to work routinely the total standard work week year-round.

(c) "Seasonal employee" refers to a member of the work force who is employed to work either the standard work week or less than the standard work week for a portion of the year.

(d) "Grievance" means a formal complaint by a member of the work force concerning conditions of work, administration of this chapter or any other job related concern.

(e) "Part-time employee" means a member of the work force who is employed to work on a routine basis, less than the number of working hours in the standard work week.

(f) "Work force" means all employees of the City except elected officials, members of boards or commissions, volunteers, auxiliaries and contract employees.

(g) "Seniority" means the continuous time an employee spends working for the City as a regular full-time employee. (Ord. 19-85. Passed 9-3-85.)

141.04 ESTABLISHMENT OF POSITIONS; COMPENSATION.

(a) All positions to be staffed by members of the work force shall be authorized and established by Council.

(b) Council shall possess exclusive authority to provide for the compensation of the work force. (Ord. 5-81. Passed 2-3-81.)

141.05 RATES OF PAY.

Rates of pay for City employees shall be periodically reviewed and established by ordinance by Council. (Ord. 19-85. Passed 9-3-85.)

141.06 HOURS OF WORK.

(a) The standard work week for all full-time employees of the work force, except as otherwise provided herein, shall be forty hours.

(b) All employees shall observe the schedule established by the department head regarding their starting hours, daily work hours and lunch periods. (Ord. 19-85. Passed 9-3-85.)

- (c)
- (1) Time cards shall be used by all employees during the normal forty hour work week, except for safety forces.
 - (2) All overtime worked by any employee except for safety forces shall be recorded on a time card. In the case of an emergency with utility and street departments outside normal work week, a time sheet notation, signed by the superintendent shall be substituted.
 - (3) Safety forces will use time sheets signed by the supervisor or chief. (Ord. 61-97. Passed 7-15-97.)

(d) Employee's working hours shall be figured daily to the nearest quarter hour. An employee must work at least eleven minutes out of any quarter hour in order to be given credit for that quarter hour. If an employee is more than four minutes late out of the quarter hour, time will be computed according to the above.

(e) Any late arrival, early dismissal or other departure from regular work hours shall be acknowledge in writing on the time card and approved by the department head in order that the employee be paid for same.

(f) Any employee who punches in or out for fellow employees will be subject to immediate dismissal. If the action is taken with the knowledge and consent of the other employee, the employee whose card has been so punched will also be subject to immediate dismissal. Any other tampering with the time record or a time clock will also be subject to immediate dismissal.

(g) Employees must write on their cards, "sick" or "special absence" in order to be paid for those days and such cards shall be approved by the department head. This must be done even if a doctor's excuse is given. Unless otherwise marked, the normal lunch period will be deducted for every day worked. Employees must sign their names to the time cards at the end of each pay period certifying that all the information is correct. (Ord. 19-85. Passed 9-3-85.)

141.07 OVERTIME.

(a) Except for police, fire and certain exempt employees, members of the work force shall be compensated at the rate of one and one-half times the employees' wage rate for hours worked in excess of the standard work week.

(b) The department head may approve, based upon emergency needs, overtime worked for any employee, subject to review and approval by the City Manager. (Ord. 63-98. Passed 12-15-98.)

(c) Overtime hours shall be those in excess of the forty hour work week, excluding lunch breaks, vacation time and sick leave. Personal days, holidays, and overtime hours worked in the same week that the employee is on vacation, will be considered "hours worked" in computing overtime. (Ord. 63-98. Passed 12-15-98.)

(d) If an employee who is eligible for overtime pay is called out because of an emergency during hours other than regularly scheduled hours, he shall be paid according to the overtime provisions of this section and shall be given credit for a minimum of two hours for any call out.

(e) Department Heads, and Assistant Department Heads, paid on a yearly salary are considered as exempt employees under the provisions of the Fair Labor Standards Act and the Ohio Minimum Fair Wage Standard Act.

(f) Police excluding exempt employees, shall be compensated for hours worked in excess of 171 hours per 28-day period at a rate of one and one-half times the wage rate, per the provisions of the Federal Fair Labor Standards Act. (Ord. 52-92. Passed 11-17-92.)

(g) Exempt employees hired in their present positions prior to January 1, 2002, shall receive one hour of compensatory time for each hour worked in excess of the standard work week. All overtime worked by the Street and Utility Department Heads and exempt employees is subject to review and approval of the City Manager. The Manager's overtime worked and the Police Chief's overtime worked is subject to review and approval of the Mayor. (Ord. 15-02. Passed 4-16-02.)

(h) Compensatory time must be taken within six months of the time accrued or it will be forfeited. Prior approval of an exempt employee's immediate supervisor must be obtained before compensatory time can be taken. Maximum compensatory time an exempt employee can accumulate is 100 hours. (Ord. 58-98. Passed 12-1-98.)

141.08 PAY PERIODS.

(a) Pay day shall be every two weeks commencing Wednesday, September 22, 1982. Each pay shall include hours worked through the preceding Saturday.

(b) Time cards must be signed by the department head. Failure to turn in time cards on time will result in a withholding of the pay check until such time as the cards are turned in.

(c) Payroll deductions are required for income taxes and for the Ohio Public Employees Retirement System and hospitalization insurance. In the event a pay discrepancy should arise, the employee should immediately contact his department head for reconciliation. After reconciliation, the department head will forward necessary revisions to the payroll department for immediate processing. Pay advances of any kind are not permitted. (Ord. 19-85. Passed 9-3-85.)

141.09 MINIMUM WAGE.

Except for persons employed on a part-time, temporary or seasonal basis, no employee of the work force shall be paid a wage lower than the minimum wage rates as permitted by Federal wage and hour laws. (Ord. 19-85. Passed 9-3-85.)

141.10 APPOINTMENT AND MANAGEMENT OF THE WORK FORCE.

(a) The Mayor shall be ultimately responsible for the management and productivity of the work force. Responsibility may be shared for operational purposes with properly designated supervisory personnel.

(b) The Mayor shall serve as the appointing authority for members of the work force. All appointments by the Mayor to the work force shall be subject to review and confirmation by Council. (Ord. 19-85. Passed 9-3-85.)

(c) Members of the work force of the City who are employed by Lawrence Township under a joint staffing agreement for the provision of emergency medical and fire services shall not be considered employees of the City during those alternate weeks when staffing is provided by Lawrence Township. Employees of Lawrence Township employed by the City under such an agreement shall be considered City employees during those alternate weeks in which staffing is provided by the City. (Ord. 45-97. Passed 5-20-97.)

141.11 PHYSICAL EXAMINATION.

No person shall receive an appointment to the work force unless he has, not more than sixty days prior to receiving such appointment, passed a physical examination, given by a licensed physician designated or approved by the City showing that he meets the physical requirements necessary to perform the duties of the position to which he is to be appointed. The Mayor shall, prior to making any appointment to the fire or police service, file with the Police and Firemen's Disability and Pension Fund, a copy of the report or findings of such licensed physician. The professional fee for such physical examination shall be paid by the City. (Ord. 19-85. Passed 9-3-85.)

141.12 PROBATIONARY PERIOD.

(a) All appointments for full-time employment in the work force shall be for a probationary period of six months continuous full-time service and thirty days for seasonal or part-time service. Such appointment shall not be finally made until the appointee has satisfactorily served a probationary period. At the end of the probationary period the appointing authority shall transmit to Council a recommendation and the appointing authority may, with the concurrence of Council, remove or finally appoint the employee.

(b) Appointments of the Fire Chief and full-time officers or fire fighters shall be for a probationary period of six months continuous service, and such appointment shall not be finally made until the appointee has satisfactorily served a probationary period. At the end of the probationary period a record of such employee's service with a recommendation thereon shall be forwarded to Council, and the appointing authority may, with the concurrence of Council, remove or finally appoint the employee.

(c) All other appointments by the Mayor, for full-time or part-time employment in the work force, except for those positions set forth in subsections (a) and (b) hereof, shall be for a probationary period of six months continuous service, and such appointment shall not be finally made until the appointee has satisfactorily served a probationary period. At the end of the probationary period the appointing authority shall transmit to Council a recommendation for his final appointment or recommendation for his removal. Any person may be removed by a majority vote of the members elected to Council. Any employee who is not removed by Council shall be deemed to be finally appointed.

(d) Except for members of the police and fire service, all employees of the work force appointed by the Mayor, who have more than six months of full-time continuous service with the City shall be deemed to have successfully completed their probationary period upon the effective date of this chapter. (Ord. 19-85. Passed 9-3-85.)

141.13 RESIDENCY.

Appointees to the following positions of the work force shall become residents of the City within six months after appointment unless this requirement is waived by Council.

- (a) Streets, Parks and Recreation Superintendent.
- (b) Chief of Police.
- (c) Fire Chief.
- (d) City Manager.
- (e) Utilities Superintendent. (Ord. 19-85. Passed 9-3-85.)

141.14 TRAINING.

(a) No person shall be finally appointed as a regular police officer prior to receiving a certificate of satisfactory completion of the basic peace officer training course from the Executive Director of the Ohio Peace Officer Training Council.

(b) No person shall be finally appointed as a regular firefighter prior to receiving a certificate of satisfactory completion of the basic firefighters training course from the State Superintendent of Public Instruction.

(c) No person shall serve as an Ambulance Emergency Medical Technician except after receipt of a certificate of competency based on a training program accredited by the State Board of Regents.

(d) No person shall serve as a Paramedic Emergency Medical Technician except after receipt of a certificate of competency based on a training program accredited by the State Board of Regents.

(e) Since the City water supply works is defined as a Class I facility under State standards, no person shall serve as a superintendent unless he has been certified as at least a Class I Operator by the Director of the Ohio Environmental Protection Agency.

(f) Since the City wastewater works is defined as a Class II facility under State standards, no person shall serve as a Superintendent unless he has been certified as at least a Class II Operator by the Director of the Ohio Environmental Protection Agency. (Ord. 19-85. Passed 9-3-85.)

141.15 PROMOTION, LAYOFF AND CAREER DEVELOPMENT.

(a) All vacancies occurring within the work force shall, whenever possible, be filled by promotion of a qualified employee within the work force. However, the appointing authority may recruit applicants from outside the work force whenever he has reason to believe that better qualified applicants can be obtained. Promotion within the work force shall be based on the qualifications and seniority of the employee being promoted.

(b) If it becomes necessary to reduce the number of employees in a department and the abilities of the employees are the same, seniority becomes a significant factor.

(c) The appointing authority, to the greatest possible extent, shall encourage and facilitate the training of employees responsible to him. Improved job performance and potential for promotion may be enhanced through employee attendance and participation in conferences, workshops and other job related functions. (Ord. 19-85. Passed 9-3-85.)

(d) All employees are encouraged to improve their job performance by continuing education at approved institutions. Subject to approval of Council, tuition and book expense may be paid for job-related education expenses. An employee who voluntarily leaves City employment within one year from the time of reimbursement or payment of expenses shall repay such sums as exceed seven hundred and fifty dollars (\$750.00) within one year of separation to the City. The City shall provide a waiver for the employee to sign wherein the employee acknowledges this duty to repay the City where applicable. Materials obtained from said education remain the property of the City. (Ord. 6-99. Passed 2-16-99.)

141.16 DISCIPLINE.

(a) Discipline procedures exist to prevent or correct situations which may jeopardize the employee's welfare and the welfare of other employees or the City through incompetency, inefficiency, dishonesty, bribery, drunkenness, immoral conduct, insubordination, discourteous treatment of the public, neglect of duty, or any other act of misfeasance, malfeasance or nonfeasance in the performance of duty, or misconduct. The following indicates the City's approach toward discipline:

- (1) Warnings. Warnings may be oral or written. The objective of the initial contact with any employee who has apparently violated a rule or regulation, or in some way engaged in unacceptable conduct, is to gather all the facts relevant to the situation prior to making a judgment. If a rule or regulation has been violated, an oral warning is normally sufficient for the first offense, unless the seriousness of the case demands stronger action. A written warning normally will be given for a repeated violation.
- (2) Suspensions. If an employee repeatedly engages in a rule or regulation violation, or if the nature of such violation is serious, the employee will be suspended without pay for a period of time commensurate with the offense. Such suspension may be progressively longer if repeated unless discharge is warranted.
- (3) Discharge for cause. When an employee's action is of a very serious nature the above procedure may be disregarded and immediate dismissal instituted. If an employee is asked to leave, the employee will receive his final pay according to the scheduled normal pay plan period as defined elsewhere in this chapter.

(b) When the Mayor has reason to believe that a member of the police service has been guilty of incompetency, inefficiency, dishonesty, bribery, drunkenness, immoral conduct, insubordination, discourteous treatment of the public, neglect of duty, or any other act of misfeasance, malfeasance or nonfeasance in the performance of duty, he shall take such action as is required, and the hearing and disposition of such charges shall be made as provided in Ohio R.C. 737.171.

(c) When the Mayor has reason to believe that a member of the fire service has been guilty of incompetency, inefficiency, dishonesty, bribery, drunkenness, immoral conduct, insubordination, discourteous treatment of the public, neglect of duty or any other act of misfeasance, malfeasance or nonfeasance in the performance of duty, he shall take such action as is required, and the hearing and disposition of such charges shall be made as provided in Ohio R.C. 733.35 through 733.39.

(d) Employees other than those covered by subsections (b) and (c) hereof, may be removed at any regular meeting of Council. At such meeting, the employee subject to removal shall have the right to be heard in person or by counsel, and to present evidence and to examine and cross examine any witness. Removal of employees under this subsection shall be without cause and at the discretion of Council. (Ord. 19-85. Passed 9-3-85.)

141.17 GRIEVANCE PROCEDURE.

Any regular employee of the City may invoke the grievance procedures, as established by this section to seek redress for alleged wrongs relating to conditions of work, administration of this chapter or other job related concerns.

- (a) The employee shall verbally inform his department head of the nature and details of the grievance. The department head shall, within three days, counsel the employee in a private manner which will not embarrass the employee. Every effort will be made to settle the grievance in a manner satisfactory to both parties.
- (b) If the grievance is not settled according to the procedure set forth in subsection (a) hereof, or if the employee has no immediate department head other than the appointing authority, the employee shall in writing inform the appointing authority of the nature and details of the grievance. The appointing authority shall, within three working days counsel the employee in a private manner which will not embarrass the employee. Every effort will be made to settle the grievance in a manner satisfactory to both parties.
- (c) If the grievance remains unsettled, the employee shall file a written description of the nature and details of the grievance with the appointing authority and with the Clerk of Council. The appointing authority shall, within five working days after receiving the written grievance, provide a written reply to the employee, and a copy shall be filed with the Clerk of Council. Such written reply shall specify the findings and conclusions of the appointing authority.
- (d) If the grievance remains unsettled, the employee may refer the grievance in writing to Council for determination. Upon notification by the employee, the Clerk of Council shall submit copies of all written material filed with the Clerk of Council according to subsection (c) hereof, to the members of Council. Council, or a committee of Council, shall hear and consider the grievance within thirty days after receiving the written material. The decision of Council shall be final. (Ord. 19-85. Passed 9-3-85.)

141.18 LEAVE BENEFITS.

(a) Sick Benefits. Each full-time employee of the City work force shall be entitled to sick leave of 4.6 hours with pay for each completed eighty hours of work. Employees may use sick leave for absence due to personal illness, pregnancy, injury, or death in the employee's immediate family. Unused sick leave credit shall be cumulative. Upon retirement, sick leave compensation will be paid for one quarter of the employee's accrued sick leave, up to a maximum of one quarter of 120 days, for an employee with ten or more years of service. Part-time employees are not eligible for sick leave benefits.

- (1) The immediate family or close relationship is defined as: parent, grandparent, spouse, child, step-child, other dependents who live in the employee's household, brother, sister, in-laws, and grandchildren. Exceptions must be approved by Council.
- (2) An employee returning to work after any absence due to sickness or injury may be required to have a medical statement from his doctor explaining the reason for the absence. This will be decided at the discretion of the Department Head. This statement may also be required to certify that the employee is physically able to perform his regular duties or explain what duties to which he may be limited.

(b) Vacations.

- (1) Provisions for vacations apply only to full-time employees.

Years of Full-Time Service

1-4	5-9	10 or more
Paid vacation days at eight hours per day		
10	15	20

- (2) Years of service shall be determined from the anniversary date of hire.
- (3) The period of vacation requested by all employees is subject to the approval of the department head, and shall be submitted in writing at least ten working days in advance of the requested time.
- (4) All employees covered under this policy shall become eligible for their vacations under the provisions of the above schedule on the anniversary date of their hiring and must take their allotted time away from actual work in lieu of days away from the work place unless prior approval is granted by Council. (Ord. 19-85. Passed 9-3-85.)
- (5) Vacation is not cumulative and must be taken in the calendar year of eligibility, except that up to one week of vacation may be carried over to the following year with the employee's supervisor's approval. (Ord. 57-98. Passed 12-1-98.)
- (6) Any employee who leaves the employment of the City, whether by resignation, layoff, retirement or discharge is paid a lump sum at the time of leaving which compensates fully for any vacation entitled to but not taken.

(c) Holidays.

- (1) Provisions for holidays apply only to full-time employees. (Ord. 19-85. Passed 9-3-85.)
- (2) The City shall observe the following paid holidays:
 New Year's Day
 President's Day
 Memorial Day
 Independence Day
 Labor Day
 Veteran's Day
 Thanksgiving Day
 The day after Thanksgiving
 Christmas Eve.
 Christmas Day.
 (Ord. 99-96. Passed 1-7-96.)
- (3) If any holiday falls on a Saturday, it will be observed the preceding Friday. If any holiday falls on a Sunday, it will be observed the following Monday.
- (4) On Good Friday and other nationally recognized religious days, all offices will be open all day, but employees will be allowed reasonable time off with pay to attend religious services. The department head must be notified of intentions to attend such religious services prior to departure.

- (5) In order to be eligible for a holiday with pay, an employee must work the scheduled work-day before and after the observed holiday. Personal days and vacation days are considered “hours worked” for holiday pay eligibility.
 - (6) With the exception of police officers, if an employee works on a paid holiday he shall be paid at the rate of one and one-half times the hourly wage in addition to the holiday pay. (Ord. 22-98. Passed 6-16-98.)
 - (7) After one year of service, an employee shall be entitled to two personal paid leave days each year to be used at the employee’s discretion but with the prior approval of the department head. Unused personal leave shall not accumulate from year to year. (Ord. 19-85. Passed 9-3-85; Ord. 12-87. Passed 2-17-87; Ord. 5-93. Passed 3-2-93.)
 - (8) With the exception of police officers, any full-time member of the safety forces who works a day designated as a holiday shall be given time off to replace the holiday worked. “Holiday replacement day” shall be selected and taken within sixty days of the actual holiday and prior approval of the Department Chief to take the day off is required.
 - (9) Holiday pay for police officers shall be governed by the following rules:
 - A. All police officers that work on a day designated as a holiday will be paid at the rate of one and one-half times the officers regular rate of pay.
 - B. All police officers will receive five holiday days to be used at the officer’s discretion, with the police chief’s approval, between January 1 and June 30.
 - C. All police officers will receive five holidays to be used at the officer’s discretion, with the police chief’s approval, between July 1 and December 31.
 - D. All holidays must be requested in writing to the police chief at least seven days in advance of the day off requested. The seven days may be waived at the Chief’s discretion.
 - E. All holidays must be used within each six month segment, and may not be carried over.
 - F. During the last month of each six month segment an officer may request payment for any unused holiday. Payment will be based upon eight or ten hours per day, whichever is applicable, at the officer’s normal rate.
 - G. Unused holiday time will be paid separately and will not be calculated with the officer’s normal weekly pay as overtime. (Ord. 22-98. Passed 6-16-98.)
- (d) Military.
- (1) After sixty days of service with the City, any full-time employee inducted into the Armed Forces of the United States shall be entitled to the re-employment rights provided by State and Federal law. Such full-time employees shall be restored to their position of like seniority status and pay. Such employees should apply for reinstatement within ninety days of discharge date. National Guard or Military Reserve leave will be with pay up to a maximum of thirty-one days annually if the City is provided copies of orders authenticated by the commanding officer of the individual’s military unit.

- (2) Payment received for such duty must be submitted to the department head for payment to the City General Fund. Subsistence, rental and travel allowances will not be included in determining pay received from the Government for such duty.
 - (3) Employees may take their military leave of absence during their vacation period and receive regular vacation pay plus reimbursement as provided for above. If this arrangement is desired, the employee's department head must be notified prior to leaving at least ten working days in advance of the requested time.
- (e) Jury Duty.
- (1) Employees required to perform jury duty or serve as court witness under summons or subpoena will receive full pay for time away from work. However, payment received for such duty must be submitted to the department head, for payment to the City General Fund.
 - (2) Employees required to perform jury duty or other services as defined above will also be reimbursed for parking fees expended to perform such services, provided written receipt of expenses are submitted to the Finance Director's office. Payment will be made from Administrative Expenses Petty Cash Fund.
 - (3) In the event any part-time City employee is subpoenaed to appear as a witness at a judicial hearing on behalf of the City or with regard to their City service, the Finance Director is hereby authorized to reimburse such employee any and all wages not paid by their regular employer because of such service.
- (f) Funeral Leave.
- (1) Up to three days sick leave is considered normal in the event of death in the immediate family or close relationship. Additional time off is subject to approval by the department head.
 - (2) The immediate family or close relationship is defined as: parent, grandparent, spouse, child, step-child, other dependents who live in the employee's household, brother, sister, in-laws and grandchildren. Exceptions must be approved by Council.
(Ord. 19-85. Passed 9-3-85.)

141.19 HEALTH AND WELFARE.

(a) Every member of the work force shall participate in the Worker's Compensation program as established by Ohio R.C. Chapter 4123 and administered by the Industrial Commission of Ohio and the Bureau of Worker's Compensation. The appointing authority shall be ultimately responsible for the timely reporting of any work-related injury, disease or death to such Bureau.

(b) Members of the work force who are duly appointed policemen or firemen and qualified by law shall participate in the Police and Firemen's Disability and Pension Fund as established by Ohio R.C. Chapter 742, and administered by the Board of Trustees of such Fund.

(c) Other members of the work force, if qualified by law, shall participate in the Public Employees Retirement System as established by Ohio R.C. Chapter 145, and administered by the Public Employee's Retirement Board. However, certain temporary and part-time employees may be exempted from compulsory membership by filing a written application to such Board within one month after being employed.

(d) Every member of the work force shall participate in the unemployment compensation program as established by the Ohio Revised Code and administered by the Ohio Bureau of Employment Services.

(e) The City will provide hospitalization and medical insurance on the full-time employees on a voluntary basis. The hospitalization and medical insurance plans are not available to part-time or seasonal employees, and volunteers. The employees shall pay fifteen percent (15%) of the total premium and the City will pay eighty-five percent (85%) of the total premium. (Ord. 19-85. Passed 9-3-85.)

141.20 EMPLOYEE RECORDS.

(a) The Director of Finance shall be ultimately responsible for the establishment and maintenance of personnel records for those employees in the work force. Such records shall include, but are not limited to: application for employment, medical records, including claims under Worker's Compensation, attendance, leave and changes in employment status.

(b) It is important to employees and to the City that accurate records are kept. Employees shall immediately inform their department head of any of the following changes:

- (1) Name;
- (2) Address;
- (3) Telephone numbers;
- (4) Marital status;
- (5) Number of dependents;
- (6) Citizenship status;
- (7) Selective Service classification;
- (8) Association or disassociation with any of the Reserves;
- (9) Beneficiary of insurance maintained by the City;
- (10) Persons to notify in case of emergency;
- (11) Any other important information. (Ord. 19-85. Passed 9-3-85.)

141.21 WORK ENVIRONMENT.

(a) Attendance. Reporting to work on time, regular attendance during all scheduled hours of work, and continuing to work to the end of the work period are required of every employee. Employees who frequently are late to work will have their pay reduced proportionately. A written warning for repeated tardiness will be given an employee prior to any pay reduction.

(b) Absence.

- (1) Absence for any reason must be reported to the department head at least thirty minutes prior to the scheduled starting time.
- (2) Three consecutive days' absence without reporting shall be considered willful resignation.
- (3) The City maintains the right to investigate any employee's absence.

(c) Safety and Accidents.

- (1) Different departments have varying safety rules relating to the type of function performed within the department. The employee's immediate department head will acquaint the employee with the safety rules applicable to the job and department.
- (2) All employees working for the City are covered by Worker's Compensation. Employees must file an immediate written report with the department head for all injuries sustained while on the job.

(d) Expense Reimbursement. Expenses incurred by employees in carrying out authorized City business shall be reimbursed. However, such expenses must be itemized on a form provided by the Finance Director, with substantiating receipts, and approved by the Mayor and/or the Manager.

(e) Clothing Allowance. Those employees whose duties necessitate the use of special protective clothing or whose duties would cause damage to the personal clothing shall be entitled to a clothing allowance in the amount established by Council.

(f) Alcohol, Drugs and Gambling.

- (1) Alcoholic beverages of any kind are not to be consumed by employees during the course of any work day, including breaks or meal period. In addition, no employee shall keep alcoholic beverages on City property or report to work with the odor of alcohol on his or her presence. Detection of alcohol or the effects of alcohol on employees is a serious breach of policy which can lead to discharge.
- (2) Suspicion of selling or bringing drugs on City premises will be directed to the Mayor. Findings will determine further action. Drug abuse can result in dismissal.
- (3) Gambling, lotteries or games of chance operated by individuals on City property violates policy and can lead to discharge.

(g) Gifts and Gratuities.

- (1) No merchandise or moneys in the form of gifts and gratuities shall be accepted by any City employee.
- (2) No employee shall accept tips or gifts for the service he or she is performing.
- (3) City policy prohibits the acceptance of gifts from individuals and/or companies doing or attempting to do business with the City.
(Ord. 19-85. Passed 9-3-85.)

141.22 RESIGNATION.

An employee is expected to give ten working days notice of his intent to terminate his employment with the City. Unless otherwise approved by the appointing authority, final pay and other accumulated benefits authorized under this policy shall be paid on the next regular pay day for that final pay period. (Ord. 19-85. Passed 9-3-85.)

141.23 EMPLOYMENT OF RELATIVES.

(a) To avoid the possibility of favoritism and to minimize the problems when employee selections, transfers or promotions are considered, it is the policy of the Municipality that an employee shall not be assigned to a department or job wherein an immediate relative is a direct line of authority of the related employee. Direct line of authority is defined as the employee's immediate supervisor or next immediate supervisor.

(b) Administrative and supervisory personnel at all levels are responsible for reviewing existing and future employee selections and placements in their areas and complying with the intent of this policy.

(c) No relative of an elected official can be employed without prior approval of Council. Existing or proposed exceptions to this policy require a resolution of approval by a majority vote of Council. (Ord. 19-85. Passed 9-3-85.)

141.24 BONDS.

Bonds for certain City officers and employees shall be as provided by Council from time to time.

141.25 CONTRIBUTIONS TO PENSION FUND.

(EDITOR'S NOTE: This section was revised per Ordinance 9-85, passed on March 5, 1985.) (Ord. 19-85. Passed 9-3-85.)

141.26 USE OF MUNICIPAL VEHICLES.

(a) All City vehicles are to be used solely for business of Canal Fulton purposes and no employee shall use such vehicles for their own personal use.

(b) All City vehicles shall be clearly marked that they belong to the City of Canal Fulton, Ohio. (Res. 3-86. Passed 3-18-86.)

141.27 INSURANCE.

Employees of the City or volunteer workers are required to provide evidence of insurance protecting the City when using their personal vehicles on City business. (Ord. 54-87. Passed 1-19-87.)

141.28 FUNDS FOR MEALS, LODGINGS, REFRESHMENTS, ETC.

(a) Upon oral motion Council may if it deems it in the best interest of the City, by a majority of Council approving, expend funds for the purchase of coffee, meals, refreshments, lodging and other amenities.

(b) It is herein recognized that social events and/or educational events for elected City officials, appointed City officials and employees is beneficial to the City in that it promotes interaction of people and ideas necessary for the proper function of City government. (Ord. 44-88. Passed 12-20-88.)

141.29 MILEAGE REIMBURSEMENT.

Employees, officers, and Council members who use their own motor vehicles while on authorized and approved business on behalf of the City, shall be entitled to reimbursement for actual mileage incurred while on said business. Reimbursement shall be paid at the rate allowed by the Internal Revenue Service's "Standard Mileage Rate" then existing at the time the mileage is incurred. Requests for reimbursement shall be given to the City Manager on forms provided by the Manager. (Ord. 13-93. Passed 4-6-93.)

CHAPTER 143
Fees

143.01 Establishment of rates.

CROSS REFERENCES

Deposit of public moneys - see Ohio R.C. 117.17
Weekly deposit of fines and fees collected by Mayor -
see Ohio R.C. 733.40
Weekly deposit of water works money - see Ohio R.C.
743.06

143.01 ESTABLISHMENT OF RATES.

The following rates are hereby established:

- (a) Utility Fees.
- | | | |
|-----|--|----------|
| (1) | Water and Sewer Contractor's License Fees, renewable annually:
(Ord. 52-97. Passed 5-6-97.) | \$ 50.00 |
| (2) | Water tap-in fees to be used for Capital Improvement Projects: | |
| | A. 3/4" Meters and setting | 1,500.00 |
| | B. 1" and over, up to 2", and setting | 1,800.00 |
| | C. 2" Meters and setting | 2,600.00 |
| | D. Meters over 2" a fee shall be set by Council at the time of request, based on current costs. | |
| | E. For actual tap-in work, the cost will be billed. (Ord. 18-98. Passed 3-17-98.) | |
| (3) | Sewer tap-in fees, per single family equivalent | 500.00 |
| (b) | <u>General Fees.</u> | |
| (1) | Construction inspection fees, to be estimated with the contractor advancing the estimate to the City prior to commencement of inspection per hour. | 30.00 |
| (2) | Zoning and Subdivision Regulation Books (combined) | 10.00 |
| (3) | Peddler's and solicitation permits. Charitable organizations are exempt from fees, but are required to file permit | 35.00 |
| (4) | Bicycle and tricycle license | 1.00 |

(6)	Finger print service, nonresidents	10.00
(7)	Street opening permits and/or work in road right of way	50.00
(8)	Village street/zoning maps	2.00
(9)	Amusement Device License Fee, renewable annually per device	25.00
(10)	Amusement arcade, in addition to amusement device fee	50.00
(11)	Informational/Directional Signs	
	A. Real estate firms Annual fee	100.00
	B. Auctions Per sale	10.00
	C. Sales of household goods Per day of sale	5.00
	D. Family celebrations Per day	5.00
	All fees collected under this subsection shall be deposited to the General Fund. (Ord. 52-97. Passed 5-6-97.)	
(12)	Photocopies (Ord. 13-01. Passed 4-17-01.)	.05

(c) Park and Summer Recreation Program Fees.

- (1) Rental of entire park, softball/soccer fields, or parks exclusive of
Softball/soccer fields. User must agree to indemnify the City
concerning any claims or liability.
Total Use of Community Park:
A. Residents and Nonprofit Organizations: \$100.00 per day.
B. Non-Residents: \$200.00 per day.
Total Use of Muhlhauser Park:
A. Residents and Nonprofit Organizations: \$100.00 per day.
B. Non-Residents: \$200.00 per day.
Use of All Ball Fields:
A. Residents and Nonprofit Organizations: \$35.00
B. Non-Residents: \$70.00
Use of One Ball Field:
A. Residents and Nonprofit Organizations: \$10.00
B. Non-Residents: \$20.00
Use of Large Soccer Field:
A. Residents and Nonprofit Organizations: \$15.00
B. Non-Residents: \$30.00
Use of Small Soccer Field:
A. Residents and Nonprofit Organizations: \$10.00
B. Non-Residents: \$20.00
- (2) Rental Fees for Pavilion, Large Gazebo, and Small Gazebo:
Use of Pavilion in Community Park:
A. Residents and Nonprofit Organizations: \$40.00
B. Non-Residents: \$80.00
Use of Large Gazebo at Muhlhauser Park:
A. Residents and Nonprofit Organizations: \$50.00
B. Non-Residents: \$150.00

- Use of Small Gazebo at Muhlhauser Park:
- A. Residents and Nonprofit Organizations: \$25.00
 - B. Non-Residents: \$75.00
- (3) Group Reservations for Tennis Courts and Basketball Court:
- Advance Reservation for Tennis Courts:
- A. Residents and Nonprofit Organizations: \$10.00
 - B. Non-Residents: \$15.00
- Advance Reservation for Basketball Court:
- A. Residents and Nonprofit Organizations: \$10.00
 - B. Non-Residents: \$15.00
- (4) Rules and Regulations:
- A. Key deposit (to be refunded when key is returned): \$5.00
 - B. Reservations for the use of parks or park facilities must be made in advance and are subject to the approval of the Park & Recreation Board, or its designee.
 - C. A refundable \$50.00 security deposit to guarantee the cleaning and repair of parks and/or facilities may be imposed by the Park & Recreation Board or its designee. The deposit will not be refunded if the park or facility is not left clean or if facilities are damaged. The deposit will be applied to the cost of the damage.
 - D. Disputes regarding scheduling of parks or park facilities, and disposition of security deposits, shall be mediated by the Park and Recreation Board, or its designee.
 - E. The City of Canal Fulton is exempt from the above stated fees. Any other exceptions to this section or waiver of fees must be approved by the Park and Recreation Board, or its designee.
- (5) Summer Recreation Program Fees: The summer recreation fee shall be as determined by the Park and Recreation Board.
(Ord. 20-03. Passed 6-3-03.)
- (d) Zoning Fees.
All zoning fees shall be deposited to the General Fund. Charges for Items (1) and (2) are based on area under roof measured in square feet:
- | | | |
|-----|--|--------|
| (1) | Zoning Certificate Application Fee | |
| | New residential construction | \$.02 |
| | Minimum charge per residential unit | 50.00 |
| (2) | Zoning Certificate Application Fee | |
| | Residential additions or alterations | .02 |
| | Minimum charge | 50.00 |
| (3) | Zoning Certificate Application Fee | |
| | Garage (800 sq. ft. maximum), or detached, accessory residential structure | 50.00 |
| (4) | Zoning Certificate Application Fee | |
| | Commercial buildings, additions or alterations | 300.00 |
| (5) | Zoning Certificate Application Fee | |
| | Industrial buildings, additions or alterations | 300.00 |
| | (Ord. 23-97. Passed 4-1-97.) | |
| (6) | Lot split review | 125.00 |
| | (Ord. 13-01. Passed 4-17-01.) | |

(7)	Swimming Pools	50.00
(8)	Variance	50.00
(9)	Conditional Zoning Permit	50.00
(10)	Zoning change or amendment	150.00
(11)	Signs for home occupation	10.00
(12)	Signs other than home occupation:	
	A. Pole and building signs	30.00
	B. Subdivision or temporary real estate signs advertising land development or opening of a new subdivision	100.00
	C. Temporary or portable signs; 30-day permit	50.00
(13)	Dish-type satellite receiving stations. Dishes under 36 inches in diameter do not require a permit	50.00
(14)	Preliminary plat fee	100.00
	Per lot charge (added to plat fee)	10.00
(15)	Final plat fee	200.00
	Per lot charge (added to plat fee)	20.00
(16)	Parks and Recreation Capital Improvement Fee (Open Space) per sq. ft. of total area under roof	.04
	(Ord. 23-97. Passed 4-1-97.)	
(17)	Residential utility barns or sheds	25.00
	(Ord. 32-98. Passed 9-1-98.)	
(18)	Fences and walls.	25.00
	(Ord. 31-98. Passed 9-1-98.)	
(19)	Site Plan review, deposit	1,000.00
(20)	Certified police and fire reports	5.00
	Victims may obtain one certified copy without charge. (Ord. 13-01. Passed 4-17-01.)	
(21)	Residential decks	25.00

CHAPTER 145
Drug and Alcohol Testing

145.01	Policy.	145.07	Employee procedures and notification.
145.02	Purpose.	145.08	Supervisor training.
145.03	Scope.	145.09	Procedures for testing employees.
145.04	Definitions.	145.10	Responsibilities.
145.05	Applicants subject to testing.		
145.06	Applicant procedures and notification.		

CROSS REFERENCES

Employees generally - see ADM. Ch. 141
Drug offenses - see GEN. OFF. Ch. 513

145.01 POLICY.

(a) The City will make a good faith effort to maintain a drug free workplace by complying with the requirements of the Federal Drug Free Workplace Act of 1988, enhancing the health and safety of employees and the public.

(b) Applicants for all full-time and all safety-sensitive positions will be required to undergo a drug screening and confirmation test as a component of the physical examination administered to applicants for those positions.

(c) A current employee may be required to take a drug screening and confirmation test or an alcohol test, administered in accordance with this chapter, upon reporting for work or during work hours when there is reasonable suspicion to believe that the employee has ingested, inhaled or injected an illicit drug into the body or ingested an alcoholic beverage. (Ord. 12-90. Passed 5-15-90.)

145.02 PURPOSE.

This chapter outlines the program by which policy goals and objectives will be met. It specifies and defines the procedures to be used in recognizing drug and alcohol use by applicants for safety-sensitive positions, and drug and alcohol use and influence among employees and subsequently rejecting applicants and assisting and/or disciplining employees. (Ord. 12-90. Passed 5-15-90.)

145.03 SCOPE.

This chapter applies to all departments, all employees and all applicants for safety-sensitive positions, except that sworn employees of the Police and Fire Departments may be governed by more restrictive policies required by departmental rules and regulations. (Ord. 12-90. Passed 5-15-90.)

145.04 DEFINITIONS.

(a) "Alcohol" means alcohol or any beverage containing more than one-half of one percent (.5%) of alcohol by volume which is capable of use for beverage purposes, either when alone or when diluted.

(b) "Drug" means a controlled substance as defined by Ohio R.C. Chapter 3719, entitled "Controlled Substances" and/or Section 202, Schedules I through V of the Federal Controlled Substance Act, including but not limited to marihuana, hashish, "crack", cocaine, heroin, morphine, codeine, opiates, amphetamines, "ice", barbituates and hallucinogens.

(c) "Reasonable suspicion" means a conclusion based on personal observation of specific objective instances of employee conduct, subject to corroboration and documented in writing, that an employee is unable to satisfactorily perform his job duties due to use of drugs or alcohol. Such inability to perform may include, but is not limited to, a drop in the employee's performance level or by impaired judgment, reasoning, level of attention or behavioral change or decreased ability of the senses.

Physical characteristics indicating reasonable suspicion may be a pattern of abnormal or erratic behavior, physical symptoms (i.e., glassy or bloodshot eyes, slurred speech, unsteady gait, poor coordination or reflexes or direct observation of drug or alcohol use.) Information provided by a reliable and credible source or possession of drugs or alcohol will constitute a basis for reasonable suspicion.

(d) "Safety-sensitive positions" means jobs where an employees use of drugs or alcohol could create a threat to safety whereby the employee is unfit to perform assigned duties and the performance of those duties in such mental or physical condition creates or could create a safety hazard that has caused, or could cause injury or harm to the employee, or other employees or citizens or damage to property. These include the Fire Department, Police Department, Street Department, Sewer and Water Departments, and Parks Department.

(e) "Drug testing" means collection of a urine specimen by medical personnel and a laboratory analysis of that specimen by Enzyme Immunoassay (EMIT) screening and if appropriate, confirmatory testing using the Gas Chromatography/Mass Spectrometry (GC/MS) methods and procedures, or the most current and appropriate technology.

(f) "Alcohol testing" means testing for blood alcohol content by a breath-testing instrument device or drawing or collecting a blood or serum sample and laboratory analysis thereon. These tests must be administered by a qualified medical agency independent of the City.

(g) "Supervisors" mean all department heads of the Police Department, Fire Department, Parks Department, Sewer/Water Department, and in their absence, their, respective supervisors who are next in the chain of command. For the Police Department and Fire Department, the next in the chain of command will mean that person who is in charge of the police call and/or fire squad call who must sign the report as supervisor for that respective call.

(Ord. 12-90. Passed 5-15-90.)

145.05 APPLICANTS SUBJECT TO TESTING.

The following classes of applicants may be subject to testing:

- (a) Public safety employees including sworn police and fire officers, warrant officers, and security uniformed personnel.
- (b) Employees who routinely drive City vehicles or personal vehicles on City business.
- (c) Employees who operate motorized equipment or who work in close proximity to or with moving machinery.
- (d) Mechanics and maintenance workers who operate motorized equipment.
- (e) Trades and craft workers who use tools and/or machinery on the job.
- (f) Employees on jobs where agility, mobility and sound judgment are imperative for safety in their jobs.

(Ord. 12-90. Passed 5-15-90.)

145.06 APPLICANT PROCEDURES AND NOTIFICATION.

(a) Applicants for safety-sensitive positions for which physical examinations are required will be notified of the drug testing component of the examination at time of application. Applicants will be given the opportunity to withdraw their applications at that time or after receipt of results of the examination.

(b) Applicants will be notified that if hired, they will be required to submit to drug or alcohol testing as employees based on reasonable suspicion as defined in Section 145.04(c).

(c) Refusal of applicants to submit to drug and alcohol testing as a component of the physical examination will be a bar to employment with the City for a period of one year.

(d) An applicant whose test results in positive findings will be rejected for employment for a period of one year.

(e) If an applicant is taking a medical prescription, the applicant must furnish a medical statement from a physician specifying the drug being taken. If this statement is submitted in advance of the drug test, positive test results may not be cause for rejection if the results are identified to the prescription.

(f) Applicants will be required to list all over the counter medicines being taken at the time of the drug test. Positive test results may not be cause for rejection if the results are identified to the prescription.
(Ord. 12-90. Passed 5-15-90.)

145.07 EMPLOYEE PROCEDURES AND NOTIFICATION.

Employees are notified that:

- (a) City rules and regulations prohibit the use, sale, manufacture, or possession of illicit drugs or alcohol while on duty or on City property or in a City vehicle and that violation of these rules and regulations will subject the employees to discipline, which could include discharge. Any work-related convictions must be reported to the supervisor by the employee within five working days of the conviction.
- (b) Based on reasonable suspicion, employees will be required to submit to testing for drug or alcohol use. Prior to such testing, employees will be required to sign a form consenting to testing. Failure or refusal to sign the consent form or to submit to testing will be cause for a charge of insubordination and will result in disciplinary action, which could include discharge.
- (c) An employee whose drug or alcohol test results in positive findings will be subject to disciplinary action, which could include discharge for job related just cause.
- (d) An employee assistance program, the City Employee Assistance Program, is available to employees on a voluntary and confidential basis as an employee benefit, provided the admission, is preapproved by the City. Failure to complete the treatment program will be viewed as an unexcused absence subject to disciplinary action. Rehabilitation leave is subject to reasonable limitation and may not be available to employees who violate rules prohibiting the use or sale of controlled substances while on duty.
- (e) Employees in positions outlined in Section 145.05 who are taking medical prescriptions must furnish a statement from a physician specifying the drug being taken and whether the drug will interfere with safe performance of the job. If the statement has been delivered to the employees supervisor in advance of a drug test, a positive finding of the prescribed drug may not be grounds for discipline.

- (f) Employees occupying safety-sensitive positions who seek promotions or transfers into other safety-sensitive positions will be required to submit to drug testing.
- (g) Employees occupying nonsafety-sensitive positions who seek promotions or transfers into safety-sensitive positions will be required to submit to drug testing as a regular component of the entrance physical examination for such position.
(Ord. 12-90. Passed 5-15-90.)

145.08 SUPERVISOR TRAINING.

Supervisors will be trained:

- (a) To recognize employees when they appear unfit for duty because of drugs or alcohol and the elements of determination of reasonable suspicion.
- (b) To effectively and appropriately intervene in reasonable suspicion instances.
- (c) To identify basic categories of drugs and their effects.
- (d) To understand the methods of City drug and alcohol testing procedures.
- (e) To effectively and appropriately document reasonable suspicion cases.
- (f) In the City Employee Assistance Program and referral procedures.
- (g) In guides to discipline.
(Ord. 12-90. Passed 5-15-90.)

145.09 PROCEDURES FOR TESTING EMPLOYEES.

(a) A supervisor who has reasonable suspicion to believe an employee has ingested, inhaled or injected an illicit drug or has ingested an alcoholic beverage prior to duty or while on duty must:

- (1) Prohibit the employee from working or continuing to work.
- (2) Notify the department head and/or the City Manager and request a personal observation and review of specific objective instances of employee conduct to confirm that reasonable suspicion exists. The employee may not be subject to testing without the confirmation of reasonable suspicion by the department head and/or the City Manager.
- (3) Transport the employee to the designated medical facility identified by the City. After testing, arrangements should be made for safe transportation to the employee's residence or a place selected by a relative or friend of the employee.
- (4) Prepare appropriate documentation and take appropriate disciplinary action.
- (5) If facts and circumstances warrant, the employee may be encouraged to voluntarily consult the City Manager about utilizing the Employee Assistance Program in addition to disciplinary action.

- (6) All employees who either admit to or have been positively tested for drug and alcohol abuse may enter a treatment program for their particular problem. Those employees who fail to follow through with treatment may be subject to disciplinary action which could include discharge.

(b) Supervisors are prohibited from demanding or encouraging drug or alcohol testing without reasonable suspicion. Willful disclosure of test results to persons not involved in the disciplinary procedure may merit appropriate disciplinary action which could include discharge of the individuals disclosing the information.

(Ord. 12-90. Passed 5-15-90.)

145.10 RESPONSIBILITIES.

(a) Department Superintendents and Chiefs are responsible for:

- (1) Notification to employees as specified in Section 145.07 and for training of supervisors as outlined in Section 145.08.
- (2) Notification of the City Manager and the Mayor of any employee's work related drug offense convictions.

(b) The City Manager is responsible for furnishing professional aid to departments for activities in subsection (a) hereof.

(c) The Manager's Employee Assistance Program is responsible for providing an employee assistance program.

(d) The designated medical facility, is responsible for obtaining a signed consent form from the applicant or employee, for medical examination and collection of specimens necessary for drug and alcohol testing in a designated laboratory for arranging transportation of the specimen to the laboratory and for receiving test results in accordance with legally and medically approved procedures, methods and techniques. Test results will be communicated to approved departmental personnel immediately upon receipt from the lab.

(e) The City Manager is responsible for maintaining records of all examinations, tests and results in employees' medical files and for ensuring privacy and confidentiality. Willful disclosure of test results to unauthorized persons may merit appropriate disciplinary action which may include discharge.

(f) Superintendents and Chiefs are responsible for submitting written documents to the City Manager for poor performance, for recognizing reasonable suspicion of drug or alcohol use by employees and for carrying out procedures outlined in Section 145.09. Any Superintendents and Chiefs who fail to carry out the above policy shall be disciplined, including discharge.

(Ord. 12-90. Passed 5-15-90.)

(g) The City shall exchange drug screening and testing information gathered under this chapter with Lawrence Township for employees of the City and the Township who are engaged in joint staffing of the two departments under the cooperative agreement for joint manning of the departments.

(Ord. 45-97. Passed 5-20-97.)

TITLE SEVEN - Judicial
Chap. 171. Mayor's Court.

CHAPTER 171
Mayor's Court

EDITOR'S NOTE: Pursuant to Resolution 9-84, passed on December 18, 1984, all citations for violations of City ordinances will be filed in the Massillon City Court.

CROSS REFERENCES

Disposition of fines and costs - see Ohio R.C. 733.40
Mayor's powers and duties - see Ohio R.C. 1905.20 et seq.
Trial - see Ohio R.C. Ch. 2938
Notification to Director of liquor law convictions - see Ohio R.C. 4301.991
Record of traffic violations - see Ohio R.C. 4513.37

TITLE NINE - Taxation
 Chap. 181. Income Tax.
 Chap. 183. Motor Vehicle License Tax.

CHAPTER 181
 Earned Income Tax

181.01	Purpose of levy of income tax.	181.30	Unpaid taxes recoverable as other debts.
181.02	Definitions.	181.31	Refunds of taxes erroneously paid.
181.03	Rate and income taxable.	181.32	Amounts less than three dollars.
181.04	Effective period.	181.33	Tax credit.
181.05	Determination of allocation of tax.	181.34	Claim for credit.
181.06	Sales made in the Municipality.	181.35	Disbursement of funds collected.
181.07	Total allocation.	181.36	Duties of the Administrator.
181.08	Rentals.	181.37	Authority to make and enforce regulations.
181.09	Operating loss; carry-forward.	181.38	Authority to arrange installment payments.
181.10	Sources of income not taxed.	181.39	Authority to determine amount of tax due.
181.11	When return required to be made.	181.40	Authority to make investigations.
181.12	Form and content.	181.41	Authority to compel production of records.
181.13	Extension of time for filing.	181.42	Refusal to produce records.
181.14	Consolidated returns.	181.43	Confidential nature of information obtained.
181.15	Amended returns.	181.44	Taxpayer required to retain records.
181.16	Payment of tax on filing of return.	181.45	Authority to contract for central collection facilities.
181.17	Collection at source.	181.46	Board of Review established.
181.18	Declaration of income.	181.47	Board to approve regulations and to hear appeals.
181.19	Filing of declaration.	181.48	Severability.
181.20	Form of declaration.	181.49	Collection after termination of chapter.
181.21	Payment to accompany declaration.	181.50	Reporting information on tenants.
181.22	Annual return.	181.99	Penalty.
181.23	Interest and penalties.		
181.24	Reserved.		
181.25	Exceptions.		
181.26	Abatement of interest and penalty.		
181.27	Violations.		
181.28	Reserved for future use.		
181.29	Failure to procure forms not excused.		

CROSS REFERENCES

Payroll deductions - see Ohio R.C. 9.42

Municipal income taxes - see Ohio R.C. Ch. 718

State income tax - see Ohio R.C. Ch. 5747

181.01 PURPOSE OF LEVY OF INCOME TAX.

To provide funds for the purposes of street construction, maintenance and repair, capital improvements and general Municipal operations of the City of Canal Fulton, there is hereby levied a tax on all income, salaries, wages, commissions and other compensations, and on net profits as hereinafter provided in Ordinance 50-83, passed 12-31-83, and as subsequently amended from time to time.
(Ord. 55-01. Passed 1-22-02.)

181.02 DEFINITIONS.

The following terms, phrases, words and their derivations shall have the meanings respectively ascribed to them in this chapter. The singular shall include the plural, and the masculine shall include the feminine and the neuter.

- (a) "Administrator" means the position of the Tax Administrator for the Municipality. A Tax Administrator shall be appointed by the Mayor with the advice and consent of Council. The general duties of the Tax Administrator shall be the supervision, auditing and prescribing of procedures with respect to the Municipal income tax as well as acting as the Municipal representative for tax matters.
- (b) "Association" means any partnership, limited partnership, limited liability company, Chapter S Corporation as defined in the federal tax code, 26 U.S.C. 1361, or any other form of unincorporated enterprise, owned by two or more persons.
- (c) "Board of Review" means the Board created by and constituted as provided in Section 181.46.
- (d) "Business" means any enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or other entity, excluding, however, all nonprofit corporations which are exempt from the payment of Federal income tax.
- (e) "Corporation" means a corporation of joint stock associations, but not including Chapter S Corporations, organized under the laws of the United States, the State of Ohio or any other state, territory, foreign country or dependency.
- (f) "Domicile" - The permanent legal residence of a taxpayer. A taxpayer may have more than one residence but not more than one domicile.
- (g) "Employee" means one who works for a wage, salary, commission or any other type of compensation in the service of an employer.
- (h) "Employer" means an individual, partnership, association, corporation, government body, unit or agency or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other basis of compensation.

- (i) "Fiscal year" means an accounting period of twelve months or less ending on any other day other than December 31.
- (j) "Fundamental change" means any substantial alteration by an employer including liquidation, dissolution, bankruptcy and reorganizations such as merger, consolidation, acquisition, transfer or change in identity, form or organization.
- (k) "Gross receipts" means the revenue derived from sales, work done, or service rendered, before any deductions, exceptions, or credits are claimed.
- (l) "Income" - Shall include all monies derived from any source whatsoever, including but not limited to:
 - (1) All salaries, wages, commissions, other compensation and other income from whatever source received by residents of Canal Fulton.
 - (2) All salaries, wages, commissions, other compensation and other income from whatsoever source received by nonresidents for work done or services performed or rendered or activities conducted in Canal Fulton.
 - (3) The portion attributable to the Municipality of the net profits of all unincorporated businesses, associations, professions, corporations, or other entities, from sales made, work done, services performed or rendered, and business or other activities conducted in Canal Fulton.
- (m) "Manager" means any of the employer's officers, responsible persons, employees having control or supervision, and employees charged with the responsibility of filing the return, paying taxes, and otherwise complying with this chapter.
- (n) "Municipality" means the City of Canal Fulton.
- (o) "Net profits" means a net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses whether paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes, without deduction of taxes imposed by this chapter, Federal, State and other taxes based on income; and, in the case of an association, without deduction of salaries paid to partners and other owners.; and otherwise adjusted to the requirements of this Chapter.
- (p) "Net profits" shall include any amount or value received, realized, or recognized in a sale or other disposition of tangible personal property or real property used in business, in excess of book value.
- (q) "Nonresident" means an individual domiciled outside the Municipality.
- (r) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Municipality.
- (s) "Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term person, as applied to any unincorporated entity, means the partners or members thereof, and as applied to corporations, the officers thereof.
- (t) "Place of business" means a bona-fide office, other than a mere statutory office, factory, warehouse, or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.
- (u) "Resident" means an individual domiciled in the Municipality.

- (v) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the Municipality.
- (w) "Taxable income" means Income minus the deductions and credits allowed by this Chapter.
- (x) "Taxable year" means the calendar year or the fiscal year upon the basis of which the net profits are to be computed under this chapter and, in the case of a return for a fractional part of year, the period for which such return is required to be made.
- (y) "Taxpayer" means a person, whether an individual, partnership, association or any corporation or other entity, required hereunder to file a return or pay a tax. (Ord. 55-01. Passed 1-22-02.)

181.03 RATE AND INCOME TAXABLE.

An annual tax for the purposes specified in Section 181.01 shall be imposed, upon the following items of income, on and after January 1, 1984, at the rate of .50%, on and after January 1, 1996, at the rate of .75%, and on and after January 1, 2001, at the rate of 1%.

- (a) On all income, salaries, wages, commissions, and other compensation earned or received on and after January 1, 1984 by residents of the Municipality.
- (b) On all income, salaries, wages, commissions and other compensation earned or received on and after January 1, 1984, by nonresidents of the Municipality for work done or services performed or rendered within the Municipality.
- (c)
 - (1) On the portion attributable to the Municipality on the net profits earned on and after January 1, 1984, of all resident unincorporated business entities or professions or other activities, derived from sales made, work done, services performed or rendered, and business or other activities conducted in the Municipality.
 - (2) On the portion of the distributive share of the net profits earned on and after January 1, 1984, of a resident partner or owner of a resident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity by the Municipality.
- (d)
 - (1) On the portion attributable to the Municipality of the net profits earned on or after January 1, 1984, of all nonresident unincorporated business entities, professions or other activities, derived from sales made, work done, services performed or rendered, and business and other activities conducted in the Municipality, whether or not such unincorporated business entity has an office or place of business in the Municipality.
 - (2) On the portion of the distributive share of the net profits earned on and after January 1, 1984, of a resident partner or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity by the Municipality.
- (e) On the portion attributable to the Municipality of the net profits earned on and after January 1, 1984, of all corporations, derived from sales made, work done, services performed or rendered, and business or other activities conducted in the Municipality, whether or not such corporations have an office or place of business in the Municipality.

- (f) On the portion attributable to this Municipality pursuant to the terms of this chapter and including:
- (1) Royalty income. Income earned by a taxpayer from a royalty interest in the production of an oil or gas well, whether managed, extracted or operated by the taxpayer individually or through an agent or other representative, shall be included in the computation of net profits from a business activity to the extent that such royalty interest constitutes a business activity of the taxpayer.
Where the gross income received by a taxpayer from a royalty interest in the production of an oil or gas well in a taxable year exceeds three thousand dollars (\$3,000.00), it shall be prima facie evidence that the income was derived from a business activity of such taxpayer and the net income from such royalty interest shall be subject to tax.
 - (2) Finance carrying charges. The employer's income derived from finance and carrying charges associated with their consumer's accounts receivable.
- (g) In determining income subject to taxation, losses from the operation of a business or profession cannot be used to reduce wages from employment or other non-business income.
- (h) Every individual taxpayer who resides in Canal Fulton who receives income as specified in this section, if it be made to appear that he or she has paid a municipal income tax on the same income taxable under this ordinance to another municipality, shall be allowed a credit against the tax imposed by this ordinance of the amount so paid by him or her or on his or her behalf to such other municipality. The credit shall be 50% of the tax assessed by this ordinance on such income earned in such other municipality where such tax is paid. This subsection shall be effective January 1, 2002. (Ord. 55-01. Passed 1-22-02.)
- (i) There shall be levied an additional tax for police department operations on all income taxed under this section on and after January 1, 2004, at the rate of one-tenth of one percent (0.1%). (Res. 4-03. Passed 2-4-03.)

181.04 EFFECTIVE PERIOD.

The tax shall be levied, collected and paid with respect to income, salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned on and after January 1, 1984, subject to collection in accordance with Section 181.49. (Ord. 55-01. Passed 1-22-02.)

181.05 DETERMINATION OF ALLOCATION OF TAX.

In the taxation of income which is subject to Municipality income taxes, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the Municipality shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the Municipality, then only such portion shall be considered as having a taxable situs in the Municipality for the purposes of Municipality income taxation. The portion of the entire net profits to be allocated as having been derived from within the Municipality, in the absence of actual records thereof, shall be determined as follows:

Multiply the entire net profits by a business allocation percentage to be determined by a three-factor formula of property, payroll and sales, each of which shall be given equal weight, as follows:

- (a) The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average net book value of all the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated. 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.
- (b) Wages, salaries and other compensation paid during the taxable period the persons employed in the business or profession for services performed in the Municipality to wages, salaries and other compensation paid during the same period to persons employed in the business or profession wherever their services are performed.
- (c) Gross receipts of the business or profession from sales made and services performed during the taxable period in the Municipality to gross receipts of the business or profession during the same period from sales and services wherever made or performed.

In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations, be substituted so as to produce such result. (Ord. 55-01. Passed 1-22-02.)

181.06 SALES MADE IN THE MUNICIPALITY.

As used in Section 181.05(c), "sales made in the Municipality" means:

- (a) All sales of tangible personal property which is delivered within the Municipality regardless of where title passes if shipped or delivered from a stock of goods within the Municipality.
- (b) All sales of tangible personal property which is delivered within the Municipality regardless of where title passes even though transported from a point outside the Municipality if the taxpayer is regularly engaged through his own employees in the solicitation or promotion of sales within the Municipality and the sales result from such solicitation or promotion.
- (c) All sales of tangible personal property which is shipped from a place within the Municipality to purchasers outside the Municipality regardless of where title passes if the taxpayer is not, through his own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(Ord. 55-01. Passed 1-22-02.)

181.07 TOTAL ALLOCATION.

(a) Add together the percentages determined in accordance with subsections (a), (b) and (c) of Section 181.05 or such of the aforesaid percentages as are applicable to the particular taxpayer and divide the total so obtained by the number of percentages used in deriving the total in order to obtain the business allocation percentage referred to in Section 181.05.

(b) A factor is applicable even though it may be allocable entirely in or outside the Municipality. (Ord. 55-01. Passed 1-22-02.)

181.08 RENTALS.

- (a) (1) Rental income received by a taxpayer shall be included in the computation of net profits from business activities under subsections (c), (d) and (e) of Section 181.03, only if and to the extent that the rental, ownership, management or operations of the real estate from which such rentals are derived (whether so rented, managed or operated by a taxpayer, individually or through agents or other representatives) constitutes a business activity of the taxpayer in whole or in part.
- (2) Rental losses on properties can offset rental net profits of other rental properties, but not net profits of non-rental businesses. In the case of non-residents of the Municipality, only those rental properties within the municipality shall be considered when computing loss or net profit on rentals for this Municipality.

(b) Where the gross monthly rental of any and all real properties regardless of number and value, aggregates in excess of two hundred fifty dollars (\$250.00) per month, it shall be prima-facie evidence that the rental, ownership, management or operation of such properties is a business activity of such taxpayer, and the net income of such rental property shall be subject to tax.

- (1) In the case of commercial property, the owner shall be considered engaged in a business activity when the rental is based on a fixed or fluctuating percentage of gross or net sales, receipts or profits of the lessee, whether or not such rental exceeds two hundred fifty dollars (\$250.00) per month.
- (2) In the case of farm property, the owner shall be considered engaged in a business activity when he shares in crops or when the rental is based on a percentage of the gross or net receipts derived from the farm, whether or not the gross income exceeds two hundred fifty dollars (\$250.00) per month.
- (3) The person who operates a licensed rooming house shall be considered in business whether or not the gross income exceeds two hundred fifty dollars (\$250.00) per month.

(c) Property owners who are considered to have a business activity under the provisions of this section shall submit or cause to be submitted to the Administrator a list of names and addresses of all persons, firms, corporations or other entities occupying, leasing or renting any premises belonging to the property owner within this Municipality. The required list shall be prepared as of December 31 of each year and submitted on or before January 31 of the following year. (Ord. 55-01. Passed 1-22-02.)

181.09 OPERATING LOSS; CARRY FORWARD.

(a) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1984, allocable to the Municipality may be applied against the portion of the profit of succeeding tax years allocable to the Municipality until exhausted but in no event for more than five taxable years immediately following the year in which the loss occurred. No portion of a net operating loss shall be carried back against net profits of any prior year.

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

(c) The Administrator shall provide rules and regulations the manner in which such net operating loss carry-forward shall be determined.
(Ord. 55-01. Passed 1-22-02.)

181.10 SOURCES OF INCOME NOT TAXED.

The tax provided herein shall not be levied on the following:

- (a) Pay or allowance of active members of the Armed Forces of the United States and of members of their reserve components, including the Ohio National Guard.
- (b) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities.
- (c) Poor relief, unemployment insurance benefits, old age pensions or similar payment including disability benefits received from local, State or Federal government or charitable, religious or education organizations.
- (d) Proceeds of insurance paid by reason of the death of the insured; pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.
- (e) Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when any such are conducted by bona-fide charitable, religious or educational organizations and associations.
- (f) Alimony received.
- (g) Personal earnings of any natural person under eighteen years of age.
- (h) Compensation for personal injuries or for damages to property by way of insurance or otherwise.
- (i) Interest, dividends and other revenue from intangible property.
- (j) Gains from involuntary conversion, cancellation of indebtedness, interest on Federal obligations, items of income already taxed by the State from which the Municipality is specifically prohibited from taxing and income of a decedent's estate during the period of administration, except such income from the operation of a business.
- (k) Expenses deductible on federal form 2106, subject to audit and approval by the Administrator.
- (l) Compensation paid under Section 3501.28 or 3501.36 of the Revised Code to a person serving as a precinct election official, to the extent that such compensation does not exceed one thousand dollars annually.
- (m) Parsonage allowance, to the extent of the rental allowance or rental value of a house provided as a part of an ordained minister's compensation.
- (n) Income, salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the states or their political subdivisions to impose net income taxes on income derived from interstate commerce.

- (o) Income, salaries, wages, commissions and other compensations and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of the Municipality to impose net income taxes.
(Ord. 55-01. Passed 1-22-02.)

181.11 WHEN RETURN REQUIRED TO BE MADE.

(a) Each taxpayer shall, whether or not a tax is due thereon, make and file a return on or before April 15 of the year following the effective date of this chapter and on or before April 15 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period.

(b) Any person who has no income need not file an annual return. Any person who has exempt income must file a return and declare to the Administrator the nature of his exemption. Any person who has taxable income must file a tax return with the Tax Administrator.

(c) Notwithstanding any other provision of this Chapter, the deadline for filing any return or paying any tax, when said deadline would otherwise fall on a day which is determined by this Code to be a holiday, a weekend, or a day wherein, because of weather or other conditions, Municipality offices are closed, at least part of the day, the deadline for filing a return or paying a tax shall be the close of business on the next day which is not a holiday, weekend day or a day in which the offices are closed. Any return or payment mailed postage prepaid and U.S. postmarked on such extended day, shall be considered filed or paid in a timely fashion. (Ord. 55-01. Passed 1-22-02.)

181.12 FORM AND CONTENT.

The return shall be filed with the administrator on a form or forms furnished by or obtainable upon request from such Administrator or on other forms deemed acceptable by the Administrator, setting forth:

- (a) The aggregate amounts of income, salaries, wages, commissions and other compensation earned or received and gross receipts from the business, profession or other activity, less allowable expenses incurred in the acquisition of such gross receipts earned during the preceding year and subject to such tax.
- (b) The amount of the tax imposed by this chapter on such earnings and profits; and
- (c) Such other pertinent statements, information returns or other information as the Administrator may require.
- (d) Any individual, partnership, person, corporation, association, business or other entity that pays to any other individual, partnership, person, corporation, association, business or other entity any compensation that is required by federal law to be reported on a 1099 form or other federal miscellaneous income forms, or any resident of the Municipality who receives a federal form 1099, shall forward to the Municipality along with their income tax forms copies of the 1099 form or other miscellaneous income forms.
(Ord. 55-01. Passed 1-22-02.)

181.13 EXTENSION OF TIME FOR FILING.

The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of not more than six months, or one month beyond the extension requested of or granted by the Internal Revenue Service for the filing of the Federal income tax return. The Administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended. The Administrator may deny the extension if the taxpayer's income tax account with the Municipality is delinquent in any way.
(Ord. 55-01. Passed 1-22-02.)

181.14 CONSOLIDATED RETURNS.

(a) Any affiliated group which files a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code may file a consolidated return with the Municipality. However, once the affiliated group has elected to file a consolidated return or a separate return with the Municipality, the affiliated group may not change their method of filing in any subsequent tax year without written approval from the Municipality.

(b) In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates or some other method, or in case any person operates a division, branch, factory, office, laboratory, or activity within the Municipality constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the Municipality. If the Administrator finds that net profits are not properly allocated to the Municipality by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the Municipality.
(Ord. 55-01. Passed 1-22-02.)

181.15 AMENDED RETURNS.

(a) Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements, limitations or both, contained in Sections 181.30 to 181.32 and 181.34. Such amended return shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

(b) Within three months from the final determination of any Federal tax liability affecting the taxpayer's Municipal tax liability, such taxpayer shall make and file an amended Municipal return showing income subject to the Municipal tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.
(Ord. 55-01. Passed 1-22-02.)

181.16 PAYMENT OF TAX ON FILING OF RETURN.

(a) The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator the amount of taxes shown as due thereon; provided that:

- (1) Any portion of the tax so due has been deducted at the source pursuant to the provisions of Section 181.17; or
- (2) Any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 181.18.

(b) A taxpayer who has overpaid the amount of tax to which the Municipality is entitled under the provisions of this chapter may have such overpayment applied against any subsequent liability hereunder or, at this election, indicated on the return, such overpayment, or part thereof, shall be refunded, provided that no additional taxes or refunds of less than three dollar (\$3.00) shall be collected or refunded.

(c) If any employer is liable for tax obligations imposed by this chapter undergoes a fundamental change, then those officers or employees having control or supervision of, or charged with, the responsibility of filing the return and making payments for a corporation or association and otherwise complying with this Chapter shall be personally liable for failure to file the return or pay the taxes and penalties and interest due as required up to the date of the fundamental change. Taxes and final tax returns shall be due immediately after the fundamental change. Any successor employer shall withhold from any purchase price that the successor owes to the predecessor an amount sufficient to pay all unpaid taxes, interest and penalty which the predecessor employer owes pursuant to this chapter. The successor employer shall make such withholding until such time that the predecessor employer has paid such taxes, interest and penalties. If the successor fails to withhold such amount, then the successor and, in a personal manner, the successor's manager shall be jointly and severally liable for the payment of the taxes, interest and penalty.

(d) Any business, profession, association or corporation reporting a net loss is subject to the filing requirements of this Chapter.
(Ord. 55-01. Passed 1-22-02.)

181.17 COLLECTION AT SOURCE.

- (a) (1) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the Municipality shall deduct, at the time of the payment of salary, wages, commissions or other compensation or other income, the tax at the rate imposed in Section 181.03 per year of the gross salaries, wages, commissions or other compensation or other income due by the employer to the employee, and shall, on or before the last day of each month, make a return and pay to the Administrator the amount of taxes so deducted during the previous month. However, if the amount of the tax so deducted by an employer in any one month is less than one hundred dollars (\$100.00), the employer may defer the filing of a return and payment of the amount deducted until the last day of the month following the end of the calendar quarter in which such month occurred.

- (2) When a resident or non-resident receives compensation for services for sales of real estate or insurance from an employer whose situs is the City of Canal Fulton, that total compensation is taxable at Canal Fulton tax rate and is payable to the City of Canal Fulton. The site of the property sold or residence of the purchaser of insurance has no bearing on the taxing of the compensation, and therefore income tax shall be deducted and remitted in accordance with 181.17(a)(1).

(b) Returns shall be on a form or forms prescribed or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefor by the Administrator. The employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such taxes have, in fact, been withheld.

(c) Such employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to the Municipality, as a trustee for the benefit of the Municipality, and any such tax collected by such employer from his employees, shall, until the same is paid to the Municipality, be deemed a trust fund in the hands of such employer.

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

- (e) (1) Every manager is deemed to be a trustee of this Municipality in collecting and holding the tax required under this chapter to be withheld, and the funds so collected by such withholding are deemed to be trust funds.
- (2) Every manager is liable directly to this Municipality for payment of such trust, whether actually collected by such employer or not.
- (3) All managers shall be personally liable to the extent of the tax, interest and penalty, jointly and severally, for failure to file the employer's return or to pay the employer's tax, interest and penalty as required under this chapter.
- (4) No change in structure by an employer, including a fundamental change, discharges its managers from liability for the employees' or manager's failure to remit funds held in trust, to file a tax return or to pay taxes.

(f) All employers that provide any contractual service within the Municipality, and who employ subcontractors in conjunction with that service, shall provide the Municipality the names and addresses of the subcontractors. The subcontractors shall be responsible for all income tax withholding requirements under this chapter.

(Ord. 55-01. Passed 1-22-02.)

181.18 DECLARATION OF INCOME.

Except as provided in this section, every person shall file a declaration setting forth taxable income, including distributive shares of net profits of unincorporated business entities, estimated to be earned by such person during the current tax year, together with the estimated tax due thereon, less the tax withheld within the Municipality and less the tax credit allowed in Section 181.03, unless such person anticipates that such tax will be fully withheld within the Municipality, and any income earned outside of the Municipality will be fully taxed at the same or higher rate of tax in another Municipality. If the estimated tax for the current year, less the tax to be withheld and less such tax credit, amounts not more than sixty dollars (\$60.00), no declaration or payment of estimated tax is required.

(Ord. 55-01. Passed 1-22-02.)

181.19 FILING OF DECLARATION.

(a) The declaration required by Section 181.18 shall be filed on or before April 30 of each year during the effective period set forth in Section 181.04, except that no penalties or interest shall be assessed, for not filing a declaration, on any resident taxpayer who was not domiciled in the municipality on the first day of January in the year in which they became subject to estimated payments, nor shall penalties or interest be assessed on estimated payments if the taxpayer has remitted an amount equal to one hundred percent of the previous year's tax liability, provided that the previous year reflected a twelve-month period.

(b) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.

(Ord. 55-01. Passed 1-22-02.)

181.20 FORM OF DECLARATION.

(a) The declaration required by Section 181.18 shall be filed upon a form furnished by or obtainable from the Administrator or on other forms deemed acceptable by the Administrator. Credit shall be taken for Canal Fulton tax to be withheld from any portion of such income. In accordance with the provisions of Section 181.33, credit shall be taken for tax to be paid or to be withheld and remitted to another taxing municipality.

(b) The original declaration, or any subsequent amendment thereof, may be increased or decreased on or before any subsequent quarterly payment date as provided for herein. (Ord. 55-01. Passed 1-22-02.)

181.21 PAYMENT TO ACCOMPANY DECLARATION.

(a) Such declaration of estimated tax to be paid to the Municipality by taxpayers who are individuals shall be accompanied by a payment of at least one-fourth of 90% of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the seventh and tenth months after the beginning of the taxable year and on or before the last day of the first month of the succeeding year following the taxable year. However, in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(b) Effective January 1, 2003, such declaration of estimated tax to be paid to the Municipality by corporations and associations shall be accompanied by a payment of at least one-fourth of 90% of the estimated annual tax and at least a similar amount shall be paid on or before June 15, September 15 and December 15. In the case of a fiscal year taxpayer the second, third, and fourth quarterly estimated payments shall be due on the fifteenth day of the sixth, ninth, and twelfth months of the taxable year, respectively.
(Ord. 55-01. Passed 1-22-02.)

181.22 ANNUAL RETURN.

On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the Municipality shall be paid therewith in accordance with the provisions of Section 181.16. (Ord. 55-01. Passed 1-22-02.)

181.23 INTEREST AND PENALTIES.

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

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

- (1) In the case of a taxpayer failing to pay the full amount of tax due, the penalty shall be the higher of:
 - A. Twenty-five dollars (\$25.00), or
 - B. One percent (1%) per month of the amount of the unpaid tax, if the tax is paid during the first six months after the tax became due; and a penalty of two percent (2%) per month of the unpaid tax, if the tax is paid later than six months after it became due.
- (2) In the case of employers who fail to withhold and to remit to the Administrator the taxes withheld from employees, the penalty shall be the higher of:
 - A. Fifty dollars (\$50.00), or
 - B. Five percent (5%) per month of the unpaid withholding, if the withholding is paid during the first six months after the withholding became due; and a penalty of ten percent (10%) per month of the unpaid withholding, if the withholding is paid later than six months after it was due.
- (3) In the case of a taxpayer failing to file his/her return when due, such taxpayer shall be required to pay a late filing penalty of twenty-five dollars (\$25.00).
(Ord. 55-01. Passed 1-22-02.)

181.24 RESERVED.

This Section is reserved for future legislation.

(Ord. 55-01. Passed 1-22-02.)

181.25 EXCEPTIONS.

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

(Ord. 55-01. Passed 1-22-02.)

181.26 ABATEMENT OF INTEREST AND PENALTY.

Either the Administrator or the Board of Review may abate penalty or interest or both, for good cause shown.

(Ord. 55-01. Passed 1-22-02.)

181.27 VIOLATIONS.

No person shall:

- (a) Fail, neglect or refuse to make any return or declaration required by this chapter;
- (b) Make any incomplete, false or fraudulent return;
- (c) Intentionally or willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;
- (d) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator;
- (e) Refuse to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers and Federal income tax returns relating to the income or net profits of a taxpayer;
- (f) Fail to appear before the Administrator and to produce his books, records, papers or Federal income tax returns relating to the income or net profits of a taxpayer;
- (g) Refuse to disclose to the Administrator any information with respect to the income or net profit of a taxpayer;
- (h) Fail to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby;
- (i) Give to an employer false information as to his true name, correct social security number and residence address or fail to promptly notify an employer of any change in residence address and date thereof;
- (j) Fail to use ordinary diligence in maintaining proper records of employees residence addresses, total wages paid and Municipal tax withheld, or to knowingly give the Administrator false information; or
- (k) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(Ord. 55-01. Passed 1-22-02.)

181.28 RESERVED FOR FUTURE USE.

This Section is reserved for future legislation.

(Ord. 55-01. Passed 1-22-02.)

181.29 FAILURE TO PROCURE FORMS NOT EXCUSED.

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

(Ord. 55-01. Passed 1-22-02.)

181.30 UNPAID TAXES RECOVERABLE AS OTHER DEBTS.

All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Except in the case of fraud, of omission of a substantial portion of income subject to this tax or of failure to file a return, an additional assessment shall not be made after three years from the time the return was due or filed, whichever is later. In the case of fraud, omission of 25% or more of income subject to this tax, or failure to file a return, all additional assessments shall be made and all civil actions to recover municipal income taxes and penalties and interest thereon shall be brought within six (6) years after the tax was due or the return was filed, whichever is later. However, in those cases in which a Commissioner of the Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitation, the period within which an additional assessment may be made by the Administrator shall be one year from the time of the final determination of the Federal tax liability.

(Ord. 55-01. Passed 1-22-02.)

181.31 REFUNDS OF TAXES ERRONEOUSLY PAID.

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

(Ord. 55-01. Passed 1-22-02.)

181.32 AMOUNTS OF LESS THAN THREE DOLLARS.

Amounts of less than three dollar (\$3.00) shall not be collected or refunded.

(Ord. 55-01. Passed 1-22-02.)

181.33 TAX CREDIT.

(a) Every individual taxpayer who resides in the City, who receives net profits, salaries, wages, commissions or other compensation or other income for work done or services performed or rendered in another municipality or unincorporated area comprising a Joint Economic Development District on such net profits, salaries, wages, commissions or other compensation or other income shall be allowed a credit on the tax imposed by this chapter on the amount paid to such other Municipality or Joint Economic Development District; provided, however, such credit shall only be allowable to the extent such tax is paid to another municipality or Joint Economic Development District on the income subject to the tax imposed by this chapter; and provided further that no credit shall be allowed for any overpayment of tax to another municipality or Joint Economic Development District. The credit shall not exceed the tax assessed by this chapter on such net profits, salaries, wages, commissions or other compensation or other income earned in such municipality or Joint Economic Development District where such tax is paid.

(b) Effective January 1, 2002, the credit shall be 50% of the tax assessed by this Chapter on such income earned in such other municipality or Joint Economic Development District where such tax is paid.
(Ord. 55-01. Passed 1-22-02.)

181.34 CLAIM FOR CREDIT.

A claim for a refund or credit pursuant to Section 181.34 of the Code of Ordinances shall be made in such manner as the Administrator and Board of Review establish by Regulation pursuant to Section 181.37 of the Code of Ordinances.
(Ord. 55-01. Passed 1-22-02.)

181.35 DISBURSEMENT OF FUNDS COLLECTED.

The funds collected under the provisions of this chapter shall be disbursed in the following manner:

- (a) First, such part thereof as shall be necessary to defray all expenses of collecting the tax and of administering and enforcing the provisions of this chapter shall be paid.
- (b) In any and all actions whereby the City of Canal Fulton grants exemption from real property taxes for any business or industry, the City will compensate the Northwest Local School District for the real property taxes it would have received according to the following procedures and formulas:
 - (1) The Finance Director of Canal Fulton and the Treasurer of the Northwest Local School District will jointly contact the Stark County Auditor and request written, specific appraisal data pertaining to business or industry requesting exemption from real property taxes within the City of Canal Fulton.
 - (2) The business or industry requesting exemption from real property taxation from the City of Canal Fulton shall provide the administration and City Council financial reports, income and earnings statements, employment statistics and employee earnings data to enable the City to reasonably determine the potential annual City income tax revenues that will be realized from normal operations of the business or industry within the corporate limits of Canal Fulton while the exemption from real property taxation is in effect.
 - (3) New business or industry. Actual annual Canal Fulton City income tax receipts from each and every year that an exemption from real property taxation remains in effect will be used to determine the actual amount of compensation paid to the Northwest Local School District by the City of Canal Fulton for real property taxes that would have been received by the School District.
 - A. If the actual income tax received by the City is greater than the annual property tax revenue that would have been realized by the Northwest Local School District (the amount as determined by the Stark County Auditor), the City of Canal Fulton will pay to the Northwest Local School District the amount of revenue that would have been realized from the property tax assessment. This payment shall be made to the Northwest Local School District in its entirety within thirty days of receipt of payment by the City of Canal Fulton of the final City Income Tax amount(s) owed by the business or industry for the prior year.

- B. If the actual income tax received by the City is equal to or less than the annual property tax that would have been realized by the Northwest Local School District (the amount as determined by the Stark County Auditor) the City of Canal Fulton will pay to the Northwest Local School District one-half of the actual income tax received from the business or industry. This payment shall be made to the Northwest Local School District in its entirety within thirty days of receipt of payment by the City of Canal Fulton of the final City Income Tax amount (s) owed by the business or industry for the prior year.
- (4) Existing business or industry. In the case of property tax abatements granted to existing businesses or industries which are expanding, tax sharing shall apply only to additional income tax revenues yielded by the development. Additional income taxes shall be calculated by subtracting the amount of income taxes collected in the year prior to the abatement (base year) from the income tax collections during each year of the abatement (abatement year 1,2,3, etc.)
- A. If the actual additional income tax received by the City is greater than the annual additional property tax revenue that would have been realized by the Northwest Local School District (the amount as determined by the Stark County Auditor) the City of Canal Fulton will pay to the Northwest Local School District the actual amount of revenue that would have been realized from the additional property tax assessment. This payment shall be made to the Northwest Local School District in its entirety within thirty days of receipt of payment by the City of Canal Fulton, Ohio of the final City Income Tax amount(s) owed by the business or industry for the prior year.
- B. If the actual additional income tax received by the City is equal to or less than the annual additional property tax that would have been realized by the Northwest Local School District (the amount as determined by the Stark County Auditor) the City of Canal Fulton will pay to the Northwest Local School District one-half of the actual additional income tax received from the business entity. This payment shall be made to the Northwest Local School District in its entirety within thirty days of receipt of payment by the City of Canal Fulton of the final City Income Tax amount(s) owned by the business or industry for the prior year.
- C. The balance remaining after payment of the expenses referred to in subsections (a) and (b) hereof, shall be deposited in the General Fund for street construction maintenance and repair, capital improvements and general Municipal operations, or in such other fund or funds as Council may from time to time establish or designate.
(Ord. 55-01. Passed 1-22-02.)

181.36 DUTIES OF THE ADMINISTRATOR.

(a) It shall be the duty of the Administrator to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers, to keep an accurate record thereof and to report all moneys so received.

(b) It shall be the duty of the Administrator to enforce payment of all taxes owing to the Municipality, to keep accurate records for a minimum of six years showing the amount due from each taxpayer required to file a declaration and make any return, or both, including taxes withheld and to show the dates and amounts of payments thereof.
(Ord. 55-01. Passed 1-22-02.)

181.37 AUTHORITY TO MAKE AND ENFORCE REGULATIONS.

The Administrator is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this chapter, including provisions for the reexamination and correction of returns.
(Ord. 55-01. Passed 1-22-02.)

181.38 AUTHORITY TO ARRANGE INSTALLMENT PAYMENTS.

(a) The Administrator is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Administrator that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under this chapter.

(b) Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Sections 181.27 and 181.30 shall apply.
(Ord. 55-01. Passed 1-22-02.)

181.39 AUTHORITY TO DETERMINE AMOUNT OF TAX DUE.

(a) Preparation of Return by Administrator. If any taxpayer fails to file a tax return which is required by this chapter within the time prescribed therefor but consents to disclose all information necessary to the preparation thereof, then the Administrator may prepare such return which, after being signed by such person, may be received by the Administrator as the return of such person.

(b) Execution of Return by Administrator. If any taxpayer fails to file a tax return which is required by this chapter within the time prescribed therefor, or makes, willfully or otherwise a false or fraudulent return, the Administrator shall make in a reasonable manner such return from his own knowledge and from such information as he can obtain throughout testimony or otherwise.

(c) Assessment of a Taxpayer by Administrator. The Administrator may calculate and assess any taxpayer for the amount of tax, penalty and interest which is imposed by this chapter and which is due and owing. Such assessment shall be made by the Administrator's issuing summary records to the last known address of the taxpayer of the assessment. This summary shall include the identification of the taxpayer, the character of the liability assessed, the taxation period, and the amount of the assessment.

(d) Status of Executed Returns and Assessments. Any return executed by or any assessment made by the Administrator pursuant to this chapter shall be prima facie good and sufficient for all legal purposes. The Administrator may execute supplemental tax returns and may issue supplemental assessments whenever the Administrator has knowledge derived from any source including the taxpayer's financial data that any executed tax return or assessment is imperfect or incomplete in any material respect.

(e) Limitation of Prosecutions. Neither the Tax Administrator's execution of a return nor the Tax Administrator's assessment of a taxpayer shall start the running of the period of limitations on prosecutions set forth elsewhere in this chapter.
(Ord. 55-01. Passed 1-22-02.)

181.40 AUTHORITY TO MAKE INVESTIGATIONS.

The Administrator or any authorized employee, is hereby authorized to examine the books, papers, records and Federal income tax returns of any employer or of any taxpayer or persons subject to, or whom the Administrator believes is subject to the provisions of this chapter, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish upon written request by the Administrator, or his duly authorized agent or employee, the means, facilities and opportunity to make such examination and investigations as are hereby authorized.
(Ord. 55-01. Passed 1-22-02.)

181.41 AUTHORITY TO COMPEL PRODUCTION OF RECORDS.

The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, paper, records and Federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.
(Ord. 55-01. Passed 1-22-02.)

181.42 REFUSAL TO PRODUCE RECORDS.

The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer or persons subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this chapter or with an order or subpoena of the Administrator authorized hereby shall be punishable as provided in Section 181.99.
(Ord. 55-01. Passed 1-22-02.)

181.43 CONFIDENTIAL NATURE OF INFORMATION OBTAINED.

Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential except for official tax purposes, or except in accordance with proper judicial order. No person shall divulge such information. (Ord. 55-01. Passed 1-22-02.)

181.44 TAXPAYER REQUIRED TO RETAIN RECORDS.

Every taxpayer shall retain all records necessary to compute his tax liability for a period of five years from the date his return is filed or the withholding taxes are paid. (Ord. 55-01. Passed 1-22-02.)

181.45 AUTHORITY TO CONTRACT FOR CENTRAL COLLECTION FACILITIES.

With the approval of City Council, the City may contract with an outside agency to administer and enforce the provisions of this chapter as agent of the City, and the duties and authority of the Administrator hereunder may be performed by the Administrator of the agency with which the City contracts. However, the Administrator of the agency shall have no authority to abate penalties or interest provided for in Section 181.23 or Section 181.24. (Ord. 55-01. Passed 1-22-02.)

181.46 BOARD OF REVIEW ESTABLISHED.

A Board of Review consisting of the President of Council and four residents of the City is hereby created. The residents shall be appointed by the Mayor with the consent of the Council and shall continue to serve at the pleasure of the Mayor. The Board shall select its own chair and secretary, and three members present and voting shall constitute a quorum. The Board shall adopt its own rules of procedure and shall keep a record of its proceedings. Any hearing of the Board shall be conducted privately and the proceedings shall be held confidential with Section 181.43. (Ord. 55-01. Passed 1-22-02.)

181.47 BOARD TO APPROVE REGULATIONS AND TO HEAR APPEALS.

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

(b) Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this chapter, and who has filed with the Municipality the required return or other documents pertaining to the municipal income tax obligation at issue, may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Administrator. The appeal shall be in writing and shall state why the decision should be deemed incorrect or unlawful. The Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof. Such hearing shall be scheduled within 45 days from the date of appeal. The Board's ruling must be made within 30 days from the date of the closing of the record, shall be in writing and filed with the Administrator, and within 15 days of its decision shall send notice of its decision by ordinary mail to the taxpayer making the appeal. Any person dissatisfied with any ruling or decision of the Board may appeal therefrom to a court of competent jurisdiction by perfecting the appeal as required by state law within 30 days from the filing of such ruling or decision. (Ord. 55-01. Passed 1-22-02.)

181.48 SEVERABILITY.

If any sentence, clause, section or part of this chapter or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein. (Ord. 55-01. Passed 1-22-02.)

181.49 COLLECTION AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned for the period set forth in Section 181.04 or until repealed, and insofar as the collection of taxes levied hereunder and actions and proceedings for collecting any tax so levied or enforcing provisions of this chapter are concerned, it shall continue effective until all of such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of the taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Sections 181.27 through 181.32.

(b) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 181.11 and 181.17 of this chapter as though the same were continuing.

(Ord. 55-01. Passed 1-22-02.)

181.50 REPORTING INFORMATION ON TENANTS.

- (a) (1) On or before March 1, 1993, all property owners of rental or leased property who rent to tenants of residential premises, shall file with the Income Tax Administrator of Canal Fulton, a report showing the names and addresses of each such tenant who occupies residential premises within the corporation limits of the City of Canal Fulton, Ohio, as of March 1, 1993.
- (2) Beginning March 1, 1993, and thereafter, within thirty days after a new tenant occupies residential rental property of any kind within the City of Canal Fulton, Ohio, all property owners of rental or leased residential property who rent to tenants shall file with the City Income Tax Administrator, a report showing the names and addresses of each such tenant who occupies residential premises within the corporation limits of the City of Canal Fulton, Ohio.
- (3) Beginning March 1, 1993, and thereafter, within thirty days after a tenant vacates a rental or leased residential property located within the City of Canal Fulton, Ohio, the property owner of such vacated rental or leased property shall file with the City Income Tax Administrator, a report showing the date of vacating from the rental or leased residential property and identifying such vacating tenant.

- (4) For the purposes of this section, “tenant” means:
- A. If there is a written lease or rental agreement, the person or persons who sign the written lease or rental agreement with the owner.
 - B. If there is an oral lease or rental agreement, the person or persons with whom the owner enters into the oral lease or rental agreement.
- (5) Whoever violates the provisions of this section shall:
- A. FOR A FIRST OFFENSE: Pay a fine of not more than fifty dollars (\$50.00)
 - B. FOR A SECOND OFFENSE: Pay a fine of not more than one hundred dollars (\$100.00)
 - C. FOR A THIRD AND ALL SUBSEQUENT OFFENSES: Pay a fine of not more than two hundred dollars (\$200.00).
- (b) (1) On or before November 1, 1995, all property owners of rental or leased property who rent to tenants of commercial, business and/or industrial premises, shall file with the Income Tax Administrator, at 155 E. Market St. - Suite C, Canal Fulton, a report showing the names and addresses of each such tenant who occupies commercial, business and/or industrial premises within the corporation limits of the City of Canal Fulton, Ohio, as of November 1, 1995.
- (2) Beginning November 1, 1995, and thereafter, within thirty days after a new tenant occupies commercial, business and/or industrial rental property of any kind within the City of Canal Fulton, Ohio, all property owners of rental or leased commercial, business and/or industrial property who rent to tenants, shall file with the City Income Tax Administrator at 155 E. Market St. - Suite C, Canal Fulton, a report showing the names and addresses of each such tenant who occupies commercial, business and/or industrial premises within the corporation limits of the City of Canal Fulton, Ohio.
- (3) Beginning November 1, 1995, and thereafter, within thirty days after a tenant vacates a rental or leased commercial, business and/or industrial property located within the City of Canal Fulton, Ohio, the property owner of such vacated rental or leased property shall file with the City Income Tax Administrator, at 155 E. Market St. - Suite C, Canal Fulton, a report showing the date of vacating from the rental or leased commercial, business and/or industrial property and identifying such vacating tenant.
- (4) For the purposes of this section, “Tenant” shall mean:
- A. If there is a written lease or rental agreement, the sole proprietorship business, partnerships, corporations and/or limited liability company who sign the written lease or rental agreement with the owner.

- B. If there is an oral lease or rental agreement, the sole proprietorship business, partnerships, corporations and/or limited liability company with whom the owner enters into the oral lease or rental agreement.
- (5) Whosoever shall violate the provisions of this section shall:
 - A. FOR A FIRST OFFENSE: Pay a fine of not more than fifty dollars (\$50.00)
 - B. FOR A SECOND OFFENSE: Pay a fine of not more than one hundred dollars (\$100.00)
 - C. FOR A THIRD AND ALL SUBSEQUENT OFFENSES: Pay a fine of not more than two hundred dollars (\$200.00). (Ord. 55-01. Passed 1-22-02.)

181.99 PENALTY.

(a) Whoever violates any of the provisions of this chapter, for which no penalty is otherwise provided, shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months, or both, for each offense.

(b) Whoever violates Section 181.43, shall be fined not more than one thousand dollars (\$1,000.00) or imprisoned not more than six months, or both. Each disclosure shall constitute a separate offense. In addition to the above penalty, any employee of the Municipality who violates Section 181.43 shall be guilty of an offense punishable by immediate discharge. (Ord. 55-01. Passed 1-22-02.)

CHAPTER 183
Motor Vehicle License Tax

183.01 Imposition.
183.02 Rate.

183.03 Purpose.

CROSS REFERENCES
State provisions - see Ohio R.C. 4504.172
Income tax - see ADM. Ch. 181

183.01 IMPOSITION.

Council hereby imposes a City motor vehicle license fee pursuant to Ohio R.C. 4504.172 upon the operation of motor vehicles on public roads and highways.
(Ord. 39-87. Passed 9-15-87.)

183.02 RATE.

The license fee shall be at the rate of five dollars (\$5.00) per motor vehicle on all motor vehicles located or registered as being located within the City.
(Ord. 39-87. Passed 9-15-87.)

183.03 PURPOSE.

This license fee is imposed for the purpose of paying the costs and expenses of enforcing the tax, to supplement and provide additional revenue already available to the City under Ohio R.C. 4504.04, 4504.06, 4504.17 or 4504.171.
(Ord. 39-87. Passed 9-15-87.)