

City of
MAUMEE



December 14, 2023

Members of Council
City of Maumee
Maumee, OH 43537

Dear Council Members:

I respectfully request your confirmation of the following appointment to the City of Maumee Civil Service Commission:

Name
Lou Thomson

New Term Ending
Dec. 31, 2029

Council's confirmation on the above appointment would be greatly appreciated. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard H. Carr", written in a cursive style.

Richard H. Carr
Mayor



MEMO TO: Mayor and Councilmembers
FROM: Maumee Masterplan Advisory Committee
DATE: December 18, 2023
SUBJECT: Master Plan Recommendation

Recommendation:

Retain Yard & Associates to lead and complete the Maumee Community Masterplan Project and authorize the City Administrator to effectuate the contract.

City of Maumee DEPARTMENTAL REPORT

MEMO TO: Mayor Carr and City Councilmembers

FROM: Patrick H. Burtch, City Administrator on behalf of the Maumee Masterplan Advisory Committee

DATE: December 18, 2023

RECOMMENDATION: Masterplan Advisory Committee recommendation to retain Yard & Associates to lead and complete the Maumee Community Masterplan Project.

SUMMARY

The Masterplan Advisory Committee is recommending retaining Yard & Associates to lead and complete the Maumee Community Masterplan Project. The recommendation was unanimous and came after two extremely detailed presentations and considerable discussion regarding the merits of both Request for Proposals and Qualifications.

BUDGETARY CONSIDERATIONS

The proposals were as follows:

Colliers	\$210,850
Yard & Associates	\$249,820

Several individuals serving on the Masterplan Advisory Committee calculated the hourly rate and the level of hour effort required to be submitted as a component of the RFPQ's and it was determined that Yard had far more hours of effort. Although price was only weighted as 20 points of the total cost and weighted as 40%.

HISTORY, BACKGROUND and DISCUSSION of the ISSUE

As you are aware the City of Maumee's current Masterplan was authored and adopted by the City Council in 1973 and has not been utilized to shape out zoning direction for over 3 decades. This is due in large part because the previous Masterplan envisions concepts that are no longer considered valid in terms of future planning for communities.

Contemporary Masterplan processes utilize and are more heavily reliant on data trends, correlative associations of variables considered more likely to affect community outcomes, like appropriate transportation planning and place making, and are more highly illustrated and propose a future story of what a particular community should look and feel like in the future. These are the many reasons the Committee chose Yard and Associates to recommend to the City Council. Below are a few quotes of what members of the committee said while discussing who to bring forward.

“Yard” made it clear how important story telling was to community buy in”

“Both of the firms were capable of completing the Master Plan but having the partner associate firms helping like Beckett & Raeder, the firm that designed Maumee’s Uptown Project and Robyn Frye who has completed all the illustrations the community has relied on are proven extremely competent. DGL a local transportation engineering firm as well as Fourth Economy (data) firm will provide vitally important”

“Yard is truly organized in their whole approach. They seemed to recognize the underbelly of Maumee and demonstrated their sensitive intellect”

“Financially Yard makes more sense in terms of hourly coverage”

“Yard’s Story telling video series online are fantastic and that is exactly what our community needs”

“Yard is edgy and just what our community needs to excel and illustrate that to the surrounding communities”

POSITIONS

Your consideration in this matter is greatly appreciated.

9D

City of
MAUMEE



MEMO TO: Mayor and City Councilmembers
FROM: Patrick H. Burtch, City Administrator
DATE: December 18, 2023
SUBJECT: Authorize the Administrator to negotiate and execute a change order agreement to the 2022 Gateway Entrance contract with Midwest Contracting to complete the seven remaining Gateway Entrance sign locations.

Recommendation:

Authorize the Administrator to negotiate and execute a change order agreement with Midwest Contracting to manufacture and install up to 7 Gateway Entrance Signs.

Attached is a memo from Matthew Miles, Capital Projects Manager discussing history, background and budgetary considerations for the above referenced project. As posited by the Capital Projects Manager, this agreement will allow for the continued upgrade of the City's gateway signage.

City Administration recommends this authorization. Your consideration and concurrence is appreciated.

PHB

City of Maumee DEPARTMENTAL REPORT

MEMO TO: Patrick Burtch, City Administrator

FROM: Matthew Miles, Capital Projects Manager

DATE: December 18, 2023

RECOMMENDATION: Authorize the Administrator to negotiate and execute a change order agreement with Midwest Contracting to manufacture and install up to 7 Gateway Entrance Signs.

SUMMARY

Authorize the Administrator to negotiate and execute a change order agreement to the 2022 Gateway Entrance contract with Midwest Contracting to complete the seven remaining Gateway Entrance sign locations.

BUDGETARY CONSIDERATIONS

Funding for this agreement will be included in the 2024 Capital Budget plan.

HISTORY, BACKGROUND and DISCUSSION of the ISSUE

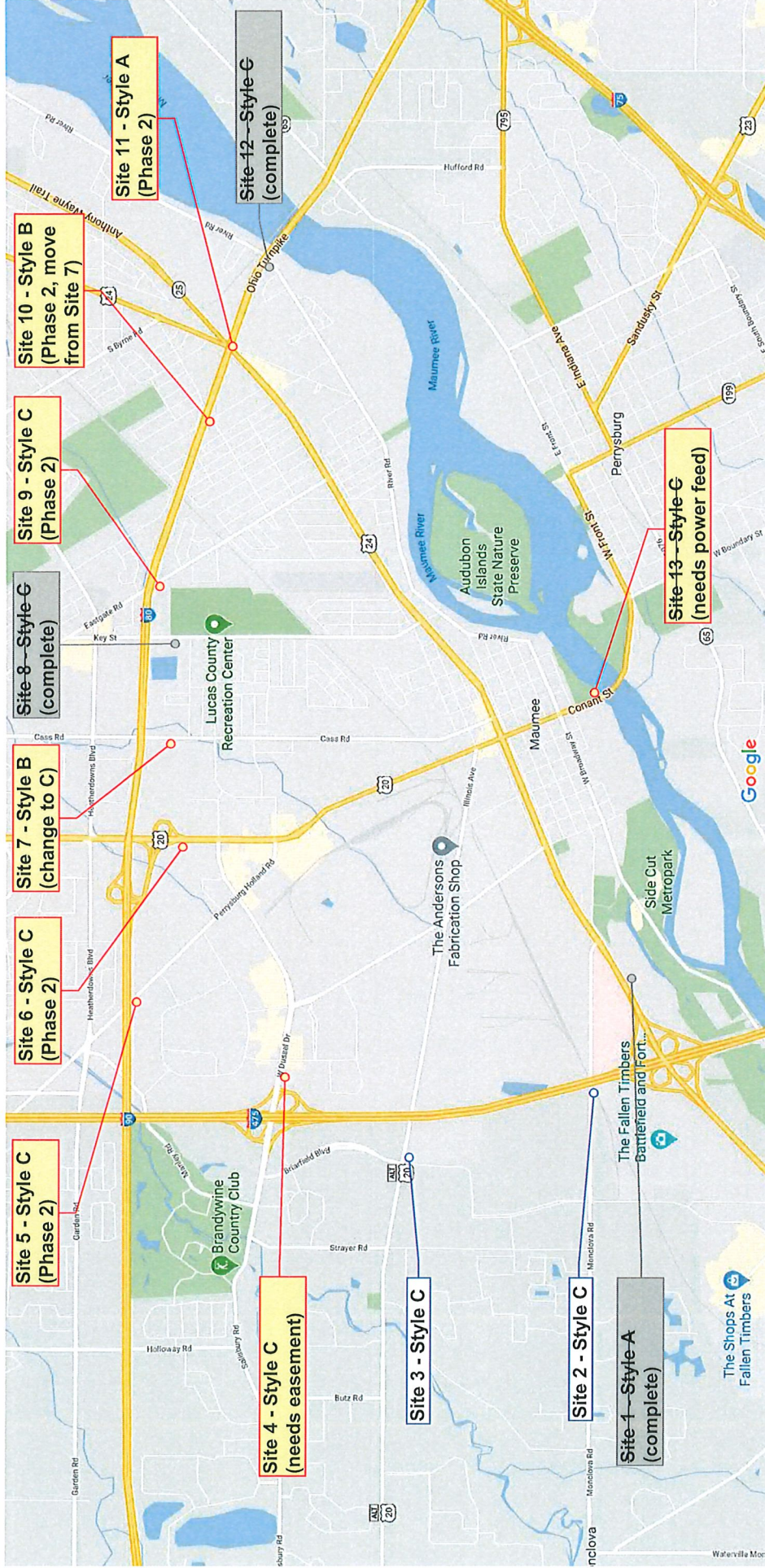
In 2020, The JDI group was retained by the City to provide design and bidding services relative to new gateway entrance signs for the City. This contract resulting in the development of three styles of signs to be placed at key locations to welcome travelers to Maumee. For the initial phase of construction, staff recommended the use of sign style 'A', 'B', and 'C' (see attached drawings). While thirteen total locations were identified as being in need for new signage, staff have selected the following locations to receive one of the 3 styles, along with the associated landscaping: Conant Street at the Maumee/Perrysburg Bridge (C), Anthony Wayne Trail at I475(A), West Dussel Drive at I475(C), Cass Road at Rolf Park(B), Key Street at I80//90(C), River Road at I80/90(C). In May, 2022, Midwest Contracting was selected and approved by council to complete this work.

Staff has found Midwest Contracting to be an excellent source for this project. While the original 6 locations are not 100% complete, mainly due to issues with electricity supply, we are recommending completing the original design concept of thirteen locations under the existing contract with Midwest. In this manner, we can be assured of identical sign production and quality of workmanship at the remaining locations. Currently, a change order is being developed to cover the costs of the additional seven signs. Two of the proposed sign locations, Site 2 (Monclova Rd at 475) and Site 3 (Illinois Ave at 475) are currently under the control of ODOT for the construction of the third lane widening efforts on I475 and the installation of the new divergent diamond access from Illinois Ave to I475. Consideration of the timing of that project relative to the potential installation of Gateway Signs at those locations will be given during the negotiations.

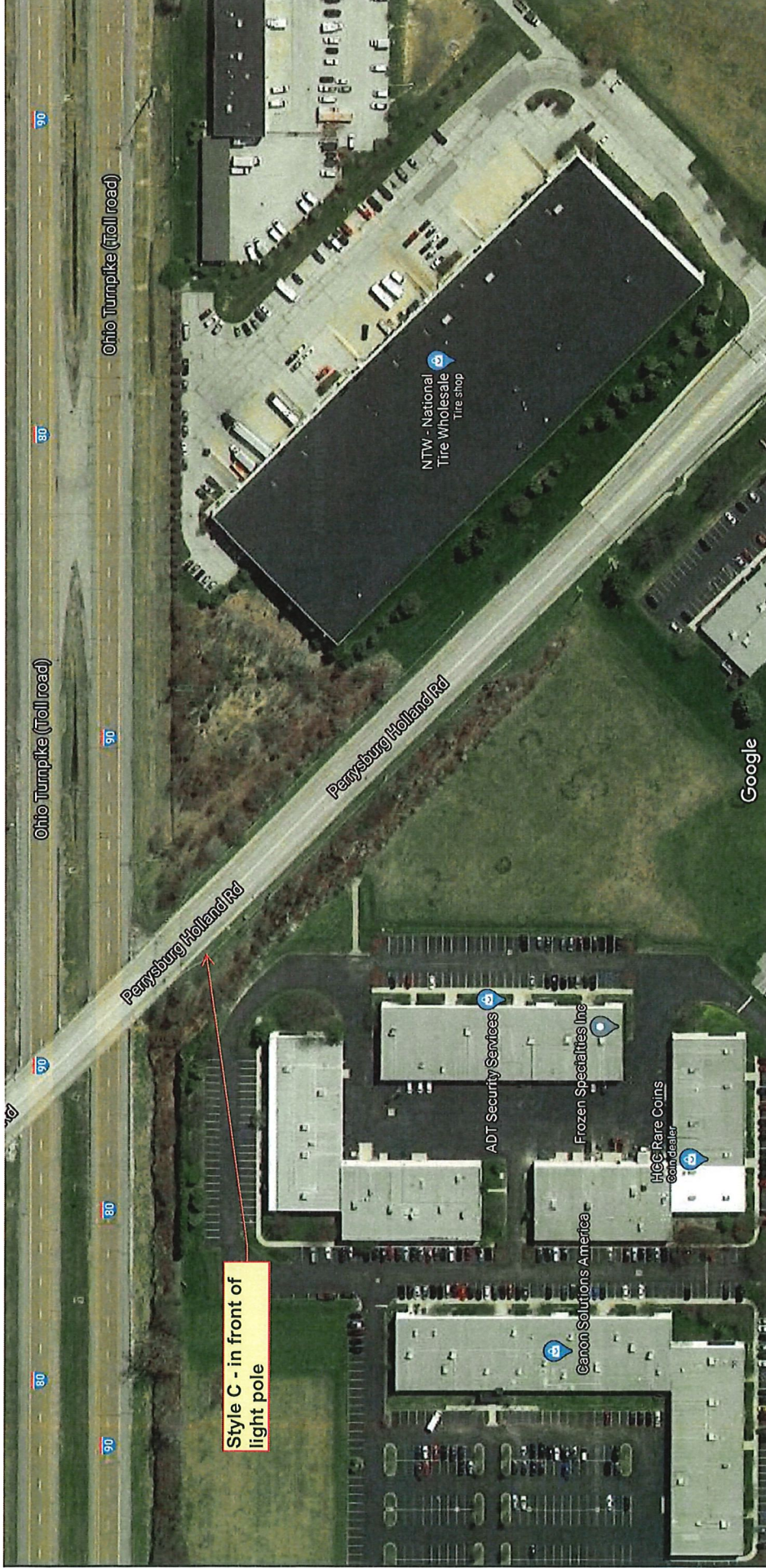
It is the recommendation of this office that the Administrator be granted the authority to negotiate and execute a change order with Midwest Contracting for the manufacture and installation of the remaining signs.

POSITIONS

Requested action is for Maumee City Council to authorize the negotiation and execution of a change order with Midwest Contracting to construct and install the signage.

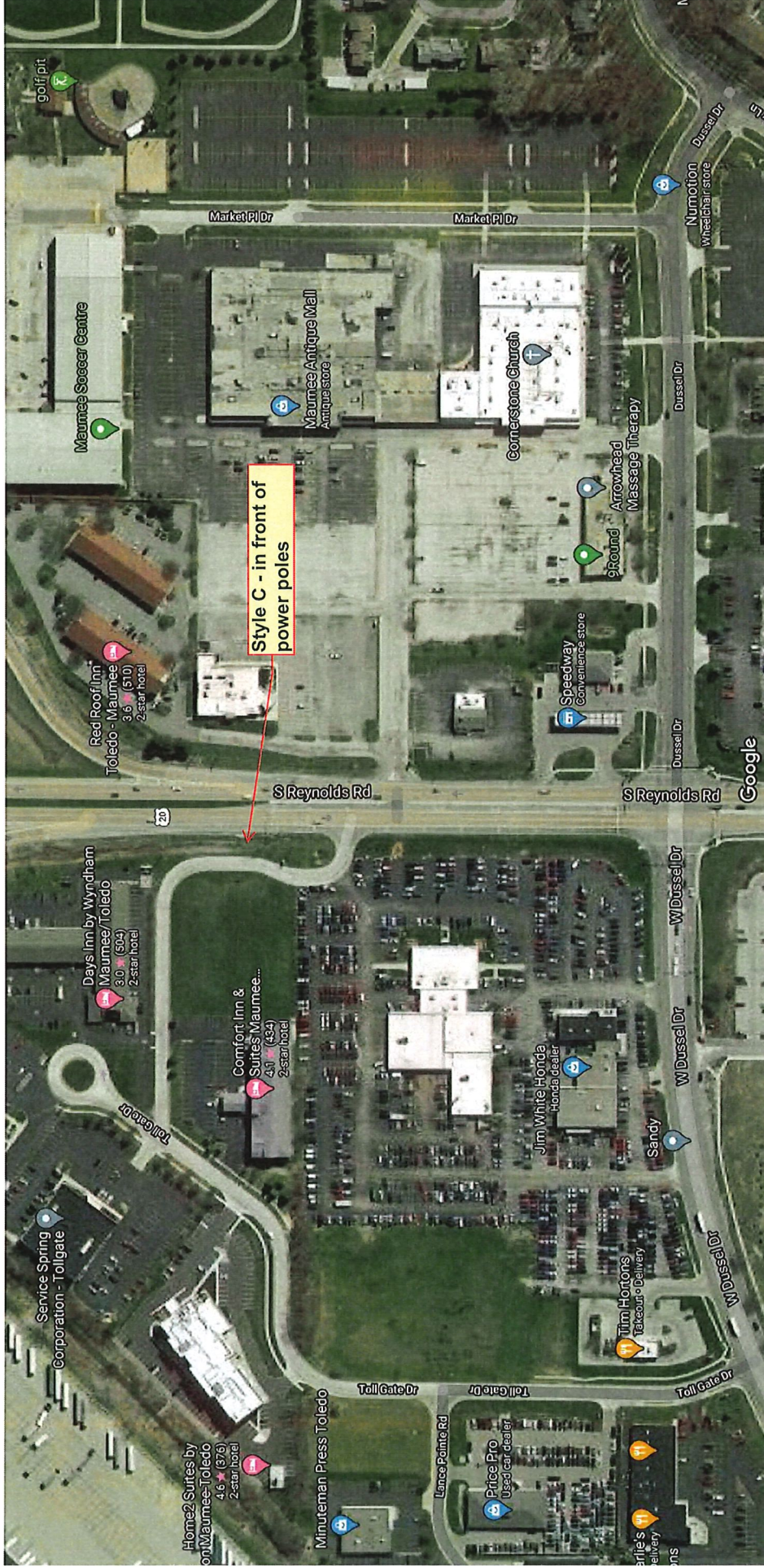


Maumee Gateway Signage - Overview of New Sign Locations & Styles, revised 2023.1208

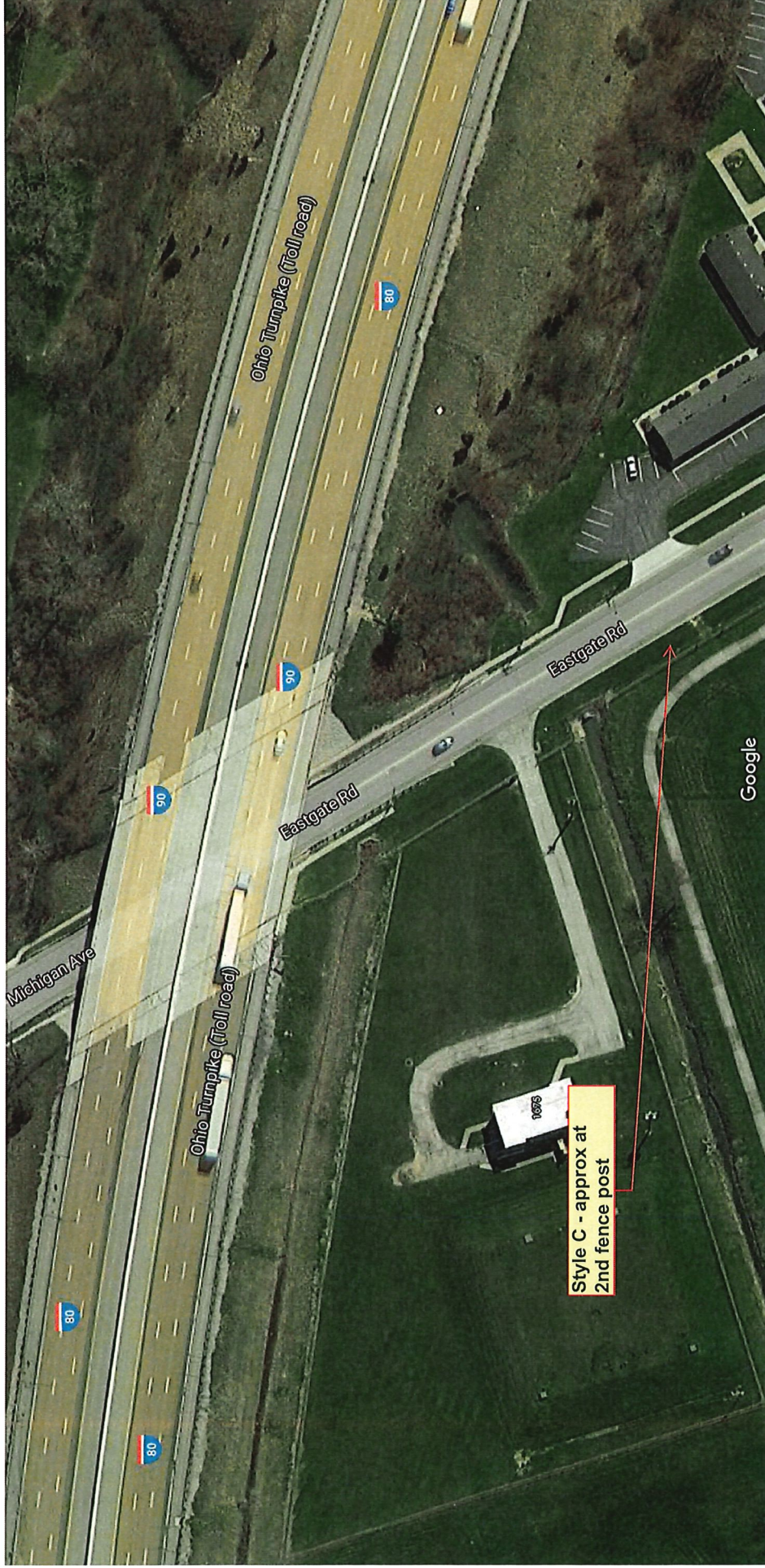


Style C - in front of light pole

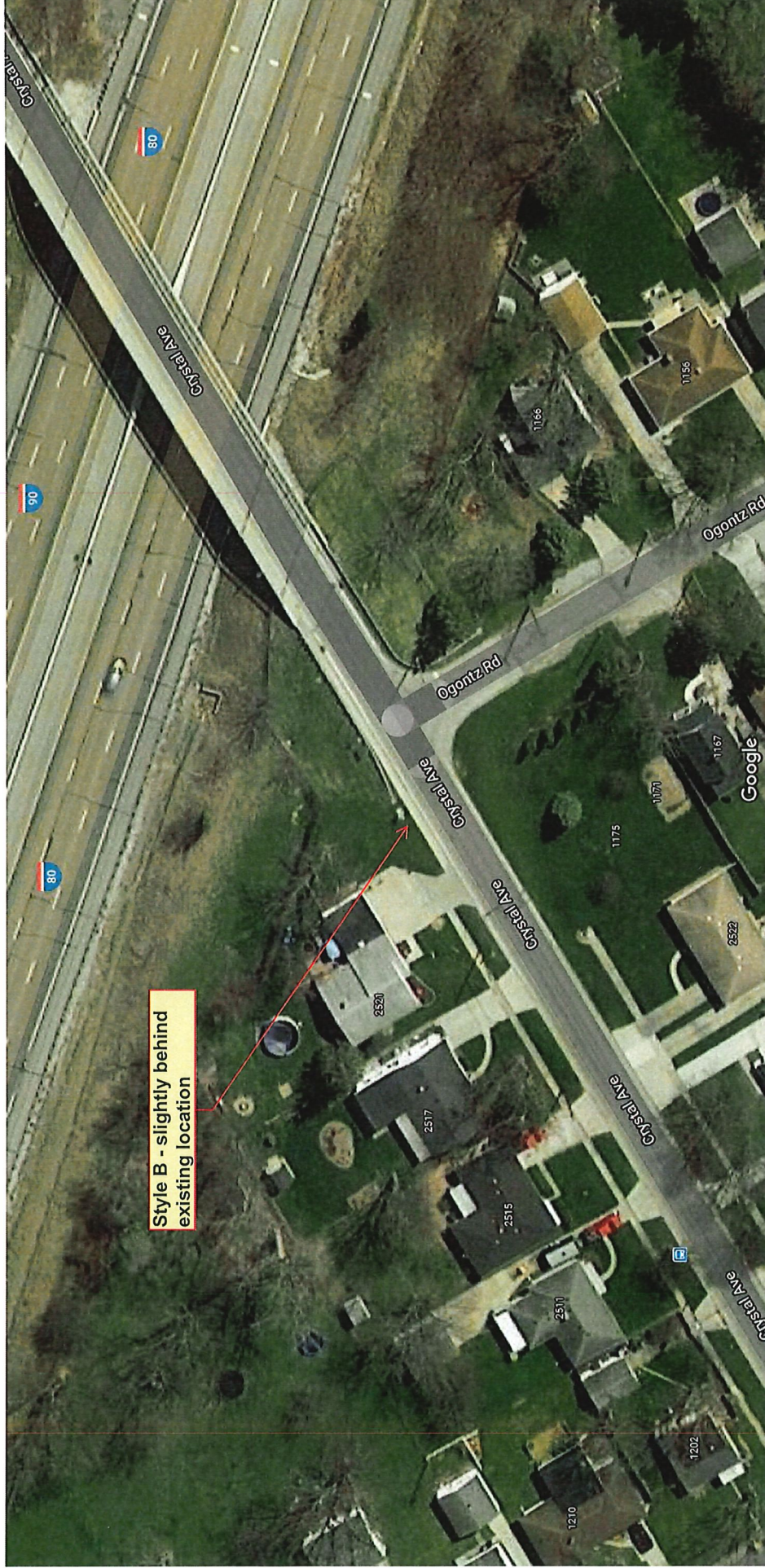
Site 5 - Holland Road at the Turnpike



Site 6 - Conant Street at the Turnpike



Site 9 - Michigan Street at the Turnpike



Style B - slightly behind existing location

Site 10 - Crystal Avenue at the Turnpike

AN ORDINANCE AMENDING MAUMEE CODIFIED ORDINANCE 169-2015 AND SECTIONS 194.03(11)(N), 194.094(A) and 194.10(C)(4) OF THE MAUMEE CODIFIED ORDINANCES, AND DECLARING AN EMERGENCY

WHEREAS, The City of Maumee periodically review the laws relating to municipal income taxes; and

WHEREAS, the State of Ohio recently adopted HB 33, the Operating Appropriations for Fiscal Years 2024-2025, which made several changes to the Ohio Revised Code municipal taxation portions that are effective January 1, 2024; and

WHEREAS, the City of Maumee Income Tax Division has recommended certain changes to the City's Municipal Code relating to municipal income taxes to be consistent with the changes in the Ohio Revised Code.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Maumee, Ohio, that:

SECTION 1. That Ordinance 169-2015 and Section 194.03(11)(N) of the Maumee Codified Ordinances are hereby amended as follows:

(N) ~~INTENTIONALLY LEFT BLANK~~ For tax years beginning January 1, 2024, and after, the income of individuals under 18 years of age.

SECTION 2. That Ordinance 169-2015 and Section 194.094(A) of the Maumee Codified Ordinances are hereby amended as follows:

- (A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of the municipal return for a taxpayer that is not an individual shall be the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates.

SECTION 3. That Ordinance 169-2015 and Section 194.10(C)(4) of the Maumee Codified Ordinances are hereby amended as follows:

(4) (a) For tax years ending on or before December 31, 2022, with respect to returns other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars (\$25) for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of one hundred fifty dollars (\$150) in assessed penalty for each failure to timely file a return.

(b) For tax years beginning on or after January 1, 2023, with respect to returns other than estimated income tax returns, the Municipality shall impose a penalty not exceeding twenty-five dollars (\$25) for each failure to timely file each return, regardless of the liability shown thereon, except that the Municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

SECTION 4. That Ordinance 169-2015 and Section 194.062 of the Maumee Codified Ordinances are hereby amended as follows:

194.062 NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX; ALTERNATIVE

APPORTIONMENT.

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

(A) Net profit from a business or profession conducted both within and without the boundaries of the Municipality shall be considered as having a taxable situs in the Municipality for purposes of municipal income taxation in the same proportion as the average ratio of the following:

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

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

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under section 194.052 of this Chapter;

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

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

- (a) Separate accounting;
- (b) The exclusion of one or more of the factors;
- (c) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the Municipality;
- (d) A modification of one or more of the factors.

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by division (A) of Section 194.19 of this Chapter.

(3) A Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (A) of Section 194.19 of this Chapter.

(4) Nothing in division (B) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

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

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

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

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

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

(D) For the purposes of division (A)(3) of this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows: (Ord. 169-2015. Passed 10-5-15.)

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

(a) The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.

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

(Ord. 025-2018. Passed 2-26-18.)

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

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

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

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

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

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

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

the real estate agent or broker shall be allocated to a municipal corporation based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the municipal corporation to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(2) An individual who is a resident of a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under Section 194.081 of this Chapter.

(G) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (11)(L) and (34)(A)(iv) of Section 194.03 of this Chapter, by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

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

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

(I)(1) As used in this division:

(a) "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

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

(b) "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a

customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

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

- (i) A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;
- (ii) Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Subsection (A)(2)

of this Section 183.062 on qualifying wages paid to an employee for the performance of personal services at that location.

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

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

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

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

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

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

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

- (a) For the purpose of division (A)(1)(a) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.
- (b) For the purpose of division (A)(1)(b) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(c) For the purpose of division (A)(1)(c) of this section, and notwithstanding division (1)(4) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (A)(2) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to Subsection (A)(2) of this Section 183.062.

SECTION 5. That Ordinance 169-2015 and Section 194.85 of the Maumee Codified Ordinances are hereby amended as follows:

194.85 FILING OF ANNUAL RETURN; REMITTANCE; DISPOSITION OF FUNDS.

(A) (1) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under Section 194.88 of the Codified Ordinances, shall be submitted to the tax commissioner, on a form and in the manner prescribed by the commissioner, on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

(2) If a taxpayer has multiple taxable years ending within one calendar year, the taxpayer shall aggregate the facts and figures necessary to compute the tax due under this chapter, in accordance with Sections 194.81, 194.82, and, if applicable, 194.86 of the Codified Ordinances onto its annual return.

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

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

(2) (a) The tax commissioner may require a taxpayer to include, with each annual tax return, amended return, or request for refund filed with the commissioner under Sections 194.80 to 194.95 of the Codified Ordinances, copies of any relevant documents or other information.

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

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

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

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

(c) If a taxpayer receives an extension for the filing of a municipal income tax return under this Chapter, for taxable years beginning on or after January 1, 2023, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first. If a tax administrator violates division (G)(3) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to \$150. This section does not apply to an extension received under this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension or failed to file for an extension under this section.

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

(2) If the commissioner considers it necessary in order to ensure payment of a tax imposed in accordance with Section 194.01 of the Codified Ordinances, the commissioner may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

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

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

(2) If a taxpayer receives an extension for the filing of a municipal income tax return under division (G)(1)(a), (b), or (c) of this section or under section 183.094 of this Chapter, for taxable years ending on or after January 1 2023, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates division (G)(3) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to \$150.

Division (G)(3) of this section does not apply to an extension received under division (G)(l) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (G)(l) of this section or failed to file for an extension under division (G)(l)(b) of this section.

SECTION 6. That Ordinance 169-2015 of the Maumee Codified Ordinances and any ordinances, parts of ordinances in conflict herewith are hereby amended in part and repealed in part to reflect the foregoing changes;

SECTION 7. This Ordinance is declared to be an emergency measure immediately necessary to preserve the public interest and for the health, safety, and welfare of the citizens of the City of Maumee, and more specifically to allow for the immediate update of the income tax code which is required to be modified prior to January 1, 2024, wherefore this ordinance will go into immediate effect upon its adoption by council.

SECTION 8. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council, the Planning Commission and any of council's committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements of the Charter of Maumee, Ohio and Ohio law.

Motion to declare an emergency: _____ Seconded: _____

Yeas ___ Nays ___

Motion to Pass: _____ Seconded: _____

Yeas ___ Nays ___

Passed as an emergency measure: December 18, 2023

Mayor

Approved as to form:

Attest:

Law Director

Municipal Clerk



MEMO TO: Mayor and City Councilmembers

FROM: Finance Committee

DATE: December 18, 2023

SUBJECT: Approval of Chapter 195 revisions

Recommendation:

Requesting Council to approve the revisions to Chapter 195 as recommended by Finance Committee.

ORDINANCE NO. 049-2023

AN ORDINANCE AMENDING MAUMEE CODIFIED ORDINANCE CHAPTER 195
AND MAUMEE CODIFIED ORDINANCE 119-95 REGARDING HOTEL-MOTEL
TAX

WHEREAS, Maumee Codified Ordinance Chapter 195 deals with Hotel-Motel tax within the City of Maumee; and

WHEREAS, changes are necessary to Chapter 195 and Ordinance 119-95 of the Codified Ordinances to clarify what lodging providers within the City of Maumee are responsible for payment of this tax.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Maumee, Ohio, that:

SECTION 1. Maumee Codified Ordinance Chapter 195 and Ordinance 119-95 is hereby amended in part as follows:

SEE EXHIBIT A attached hereto and incorporated herein by reference.

SECTION 2. Chapter 195 of the Maumee Codified Ordinances and any ordinances, parts of ordinances in conflict herewith are hereby amended in part as set forth in Exhibit A to reflect the foregoing changes;

SECTION 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council, and any of Council's committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements of the Charter of Maumee, Ohio and the laws of the State of Ohio. This Ordinance will go into effect at the earliest time allowed by law

Motion to waive three readings:

Yeas Nays

Motion to Pass:

Yeas Nays

Passed: December 18, 2023

Seconded:

Seconded:

ATTEST:

Municipal Clerk.

Mayor

Approved as to form by:

Law Director.

CHAPTER 195
Hotel-Motel and Transient Occupancy Tax

- 195.01 Definitions.**
- 195.02 Imposition of tax.**
- 195.03 Exemptions.**
- 195.04 Refusal to pay; false evidence of tax-exempt status.**
- 195.05 Transient guest to pay tax.**
- 195.06 Tax to be separately stated and charged.**
- 195.07 Registration.**
- 195.08 Records.**
- 195.09 Reporting and remitting.**
- 195.10 Penalties and interest.**
- 195.11 Failure to collect and report tax; determination by Director.**
- 195.12 Appeal; Board of Review.**
- 195.13 Actions to collect.**
- 195.99 Penalty.**

CROSS REFERENCES

Authority to levy - see Ohio R.C. 5739.02(C), 5739.024

Posting hotel rates - see Ohio R.C. 3731.16

195.01 DEFINITIONS.

When used in this chapter and unless otherwise distinctly expressed, the following words and phrases shall have the meanings set out herein:

(a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.

(b) "Director" means the Director of Finance of the City.

(c) "Hotel or motel" means every establishment, including motor inns, kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered for a consideration to guests, in which five (5) or more rooms

are used for the accommodations of such guests, whether such rooms are in one or several structures, and referred to in this chapter as "hotel".

(d) "Transient accommodation" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests in which four (4) or less rooms are used for the accommodations of such guests, whether such rooms are in one (1) or several structures.

~~(d)~~ (e) "Transient guests" means persons occupying a room or rooms for sleeping accommodations for less than thirty consecutive days.

~~(e)~~ (f) "Rent" means the **all** consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, **including cleaning fees or other charges** and also any amount for which the occupant is liable for the occupancy without any deduction therefrom whatsoever.

~~(f)~~ (g) "Operator" means any person who is the proprietor of the hotel, **or transient accommodation** whether in the capacity of owner, lessee, licensee or any other capacity. Where the operator performs his functions through a managing agent of any type or character, other than an employee, the managing agent shall be deemed an operator for the purposes of this chapter, and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.

~~(g)~~ (h) "Occupancy" means the use or possession, or the right to use or possession of any room or rooms or space or portion thereof, in any hotel **or transient accommodation** for dwelling, lodging or sleeping purposes. The use or possession or right to use or possess any room or any suite of connecting rooms as office space, banquet or private dining rooms, or exhibits, sample or display space shall not be considered occupancy within the meaning of this definition unless the person exercising occupancy uses or possesses, or has the right to use or possess all or any portion of such room or suite of rooms for dwelling, lodging or sleeping purposes.

(Ord. 119-1979. Passed 9-4-79.)

195.02 IMPOSITION OF TAX.

(a) For the purpose of providing revenue with which to meet the needs of the City, for the use of the general fund of the City, an excise tax is hereby levied on transactions by which lodging by a hotel **or transient accommodation** is or is to be furnished to transient guests.

(b) The tax is three percent (3%) ~~on~~ **of** all rents paid or to be paid by the transient guest for the lodging. ~~Such tax constitutes a debt owed by the transient guest to the City, which is extinguished only by payment to the operator as trustee for the City, or to the City. The tax applies and is collectible~~ **by the operator** at the time the lodging is furnished ~~regardless of the time when the price is paid.~~

(c) For the purpose of the proper administration of this chapter, and to prevent the evasion of the tax, it is presumed that all lodging furnished by hotels or transient accommodation in the City to transient guests is subject to the tax until the contrary is established.

(Ord. 119-1979. Passed 9-4-79.)

195.03 EXEMPTIONS.

(a) No tax shall be imposed under this chapter:

(1) Upon rents not within the taxing power of the City under the constitution or laws of Ohio or the United States;

(2) Upon rents paid by the State or any of its political subdivisions.

(b) No exemption claimed under subsection (a)(2) hereof shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the Director. All claims of exemption shall be made in the manner prescribed by the Director.

(Ord. 119-1979. Passed 9-4-79.)

195.04 REFUSAL TO PAY; FALSE EVIDENCE OF TAX-EXEMPT STATUS.

No transient guest shall refuse to pay the full and exact tax as required by this chapter, or present to the operator false evidence indicating that the lodging as furnished is not subject to the tax.

(Ord. 119-1979. Passed 9-4-79.)

195.05 TRANSIENT GUEST TO PAY TAX.

The tax imposed by this chapter shall be paid by the transient guest to the operator, and each operator shall collect from the transient guest the full and exact amount of the tax payable on each taxable lodging and remit such tax to the City as set forth hereinafter.

If the transaction is claimed to be exempt, the transient guest shall furnish to the operator, and the operator shall obtain from the transient guest, a certificate specifying the reason that the sale is not legally subject to the tax. If no certificate is obtained, it shall be presumed the tax applies.

(Ord. 119-1979. Passed 9-4-79.)

195.06 TAX TO BE SEPARATELY STATED AND CHARGED.

The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted and charged for, and upon every evidence of occupancy or any bill or statement or charge made for such occupancy issued or delivered by the operator, and the tax shall be paid by

the occupant to the operator as trustee for and on account of the City, and the operator shall be liable for the collection thereof and for the tax.

No operator of a hotel or transient accommodation shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner hereinafter provided.

(Ord. 119-1979. Passed 9-4-79.)

195.07 REGISTRATION.

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

- (a) The name of the operator;
- (b) The address of the hotel or transient accommodation;
- (c) The date upon which the certificate was issued;

(d) "This transient occupancy registration certificate signifies that the person named on the face hereof has fulfilled the requirements of the ~~Hotel-Motel~~ Transient Occupancy Tax ordinance by registering with the Director of Finance for the purpose of collecting from transient guests the ~~Hotel-Motel~~ Transient Occupancy Tax and remitting such tax to the Director. This certificate does not constitute a permit".

(Ord. 119-1979. Passed 9-4-79.)

195.08 RECORDS.

Each operator shall keep complete and accurate records of lodging furnished, together with a record of the tax collected thereon, which shall be the amount due under this chapter, and shall keep all invoices, and such other pertinent documents. If the operator furnishes lodging not subject to the tax, the operator's records shall show the identity of the transient guest, if the sale was not exempted by reason of such identity, or the nature of the transaction if exempted for any other reason. Such records and other documents shall be opened during business hours to the inspection of the Director of Finance, and shall be preserved for a period of four years, unless the Director, in writing, consents to their destruction within that period, or by any orders requesting that such records be kept for a longer period of time.

(Ord. 119-1979. Passed 9-4-79.)

195.09 REPORTING AND REMITTING.

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

(Ord. 119-1979. Passed 9-4-79.)

195.10 PENALTIES AND INTEREST.

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

(b) Continued Delinquency. Any operator who fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty equal to ten percent (10%) of the amount of the tax and previous penalty in addition to the tax and the ten percent (10%) penalty first imposed. An additional penalty equal to ten percent (10%) of the total tax and penalty of the previous thirty-day period shall be added for each successive thirty-day period that the occupant remains delinquent.

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

(d) Interest. In addition to the previous penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of ~~one-half of one percent (1/2%)~~ **one percent (1%)** per month, or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(e) Penalties During Pendency of Hearing or Appeal. No penalty provided under the terms of this chapter shall be imposed during the pendency of any hearing provided for herein, nor during the pendency of any appeal provided for herein.

(f) Abatement of Interest and Penalty. In cases where a return has been filed in good faith, and an assessment has been paid within the time prescribed by the Director, the Director may abate any charge of penalty or interest, or both.

(Ord. 119-1979. Passed 9-4-79.)

195.11 FAILURE TO COLLECT AND REPORT TAX; DETERMINATION BY DIRECTOR.

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

(Ord. 119-1979. Passed 9-4-79.)

195.12 APPEAL; BOARD OF REVIEW.

Any operator aggrieved by any decision of the Director of Finance, with respect to the amount of such tax, interest and penalties, if any, may appeal to a Board of Review, consisting of the Director of Law as Chairman, the City Administrator as Secretary and the President of Council, by filing a notice of appeal with it within fifteen days of the serving or mailing of the determination of tax due. The Board shall fix a time and place for hearing such appeal, and shall give notice in writing to such operator at his last known place of

business. The findings of the Board shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

(Ord. 119-1979. Passed 9-4-79.)

195.13 ACTIONS TO COLLECT.

Any tax required to be paid by a transient guest under the provisions of this chapter shall be deemed a debt owed by the ~~transient guest~~ **operator** to the City. Any such tax collected by an operator which has not been paid to the City shall be deemed a debt owed by the operator to the City. Any person owing money to the City under the provisions of this chapter shall be liable to an action brought in the name of the City for the recovery of such amount.

(Ord. 119-1979. Passed 9-4-79.)

195.99 PENALTY.

Whoever violates any provision of this chapter is guilty of a misdemeanor of the first degree.

ORDINANCE NO. 050 – 2023

AN ORDINANCE AMENDING ORDINANCE 08-2023 AS TO 2023 APPROPRIATIONS

WHEREAS, the Annual Budget adopted in Ordinance 08-2023 needs to be revised due to changes in capital project costs and operational costs;

WHEREAS, these changes, set forth hereinafter, are for the final revision of the 2023 appropriations measure and are necessary due to changes in operational costs to meet budgetary needs for the year 2023.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Maumee, State of Ohio, that:

SECTION 1. The following increases in 2023 appropriations are indicated hereunder:

Arrowhead TIF Fund 252 amendment to appropriations

252.911.56XX	50,000	Fixed Asset (Sign)
252.911.55XX	53,000	Revenue remittance
252.912.53XX	12,000	Tax collection fees
252.912.54XX	<u>9,000</u>	Interest
	\$124,000	

Mingo TIF Fund 254 amendment to appropriations

254.911.55XX	11,000	Mingo
254.912.53XX	1,100	Other
254.912.54XX	900	Interest
254.914.54XX	<u>37,700</u>	Principal
Increase	\$50,700	

Sidecut TIF Fund 255 amendment to appropriations

255.911.55XX	210,000	Remittance
255.912.53XX	<u>2,000</u>	Other
Increase	\$212,000	

CEDA Fund 522 amendment to appropriations

522.101.55XX	Increase	\$249,000	CEDA remittance
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Maumee Indoor Theater Fund 751 amendment

751.571.51XX	18,000	Personnel
751.571.52XX	15,000	Supplies
751.571.53XX	22,000	Services
751.571.53XX	10,000	Services
751.572.53XX	<u>15,000</u>	Services
Increase	\$80,000	

SECTION 2. That Ordinance 08-2023 is hereby amended in part, to reflect the foregoing changes to the 2023 Annual Budget.

SECTION 3. This Ordinance shall take effect and be in full force and effect immediately after its passage, pursuant to the provisions of the Charter of the City of Maumee.

PASSED: December 18, 2023.

Mayor

ATTEST:

Municipal Clerk

Approved as to form by:

Law Director

**TEMPORARY GENERAL APPROPRIATIONS MEASURE ORDINANCE
051-2023
(2024 FISCAL YEAR BUDGET)
City of Maumee**

BY THE CITY COUNCIL of the City of Maumee:

WHEREAS, prior to December 18, 2023, the City Administrator and Finance Director have submitted to the City Council an estimate of expenditures of the City of Maumee for the Fiscal Year period from January 1, 2024 through December 31, 2024, from detailed information furnished to said officials by departments of the City, and has made recommendations as to the amounts to be appropriated to each of the various funds provided for in the City Charter; and

WHEREAS, the City Council has prepared Temporary Appropriation Budget for said period which is attached herein; and

NOW, THEREFORE, BE IT ORDAINED, that the Temporary Appropriation Measure of the City of Maumee, Ohio for the period from January 1, 2024 to December 31, 2024, including Exhibit A, representing per Fund appropriation measures as required by Ohio Revised Code (ORC)5705.36 of 1998, as last amended, is hereby adopted as an emergency measure; and all expenditures herein are hereby appropriated; and

BE IT FURTHER ORDAINED, that the City Finance Director hereby authorized to draw her warrant on the on the City Treasury from any of the forgoing appropriations upon receiving proper certificates and vouchers therefore, approved by officers authorized by law to approve the same, or an ordinance of Council to make the expenditures, or as otherwise provided by law.

BE IT FURTHER ORDAINED that said ordinance of General Appropriations shall be in effect from January 1, 2024 to December 31, 2024.

Motion to Pass: Second:
Yeas: Nays:

Passed this 18th day of December 2023.

ATTEST:

Mayor

Municipal Clerk

Approved as to form by:

Law Director