

City of Strongsville

16099 Foltz Parkway
Strongsville, Ohio 44149-5598
Phone: 440-580-3110
Council Office Fax: 440-572-1648
www.strongsville.org

October 29, 2015

City Council

Michael J. Daymut
President of Council
Ward 1

Matthew A. Schonhut
Ward 2

James E. Carbone
Ward 3

J. Scott Maloney
Ward 4

Joseph C. DeMio
At-Large

Kenneth M. Dooner
President Pro Tem
At-Large

Duke Southworth
At-Large

Aimee Pientka, CMC
Clerk of Council
aimee.pientka@strongsville.org

Tiffany Mekeel
Assistant Clerk of Council
tiffany.mekeel@strongsville.org

MEETING NOTICE

City Council has scheduled the following meetings for **Monday, November 2, 2015**, to be held in the Caucus Room and the Council Chamber at the ***Mike Kalinich Sr. City Council Chamber, 18688 Royalton Road:***

Caucus will begin at 7:30 p.m. All committees listed will meet immediately following the previous committee:

7:30 P.M.

Planning Zoning and Engineering Committee will meet to discuss Ordinance Nos. 2015-213, 2015-214 and 2015-221.

Finance Committee will meet to discuss Ordinance No. 2015-222.

A motion will be made to approve the Finance Committee meeting minutes of September 30, 2015.

Recreation and Community Services Committee will meet to discuss Ordinance Nos. 2015-223, 2015-224, 2015-225, 2015-226, 2015-227 and 2015-228.

Public Safety and Health Committee will meet to discuss Ordinance Nos. 2015-229 and 2015-230.

Economic Development Committee will meet to discuss items pertinent to the committee.

Committee of the Whole will meet to discuss Ordinance No. 2015-208 and Resolution No. 2015-231.

8:00 P.M.

Regular Council Meeting

Any other matters that may properly come before this Council may also be discussed.

BY ORDER OF THE COUNCIL:

Aimee Pientka, CMC
Clerk of Council

STRONGSVILLE CITY COUNCIL REGULAR MEETING

MONDAY, NOVEMBER 2, 2015 AT 8:00 P.M.

Mike Kalinich Sr. City Council Chamber
18688 Royalton Road, Strongsville, Ohio

AGENDA

1. CALL TO ORDER:
2. PLEDGE OF ALLEGIANCE:
3. CERTIFICATION OF POSTING:
4. ROLL CALL:
5. COMMENTS ON MINUTES:
 - *Council Meeting – October 19, 2015*
6. APPOINTMENTS, CONFIRMATIONS, AWARDS AND RECOGNITION:
7. REPORTS OF COUNCIL COMMITTEE:
 - SOUTHWEST GENERAL HEALTH SYSTEM – Mr. Southworth:
 - SCHOOL BOARD – Mr. Carbone:
 - BUILDING AND UTILITIES – Mr. Schonhut:
 - COMMUNICATIONS AND TECHNOLOGY – Mr. Schonhut:
 - ECONOMIC DEVELOPMENT – Mr. Daymut:
 - FINANCE – Mr. Dooner:
 - PLANNING, ZONING AND ENGINEERING – Mr. Maloney:
 - PUBLIC SAFETY AND HEALTH – Mr. DeMio:
 - PUBLIC SERVICE AND CONSERVATION – Mr. Carbone:
 - RECREATION AND COMMUNITY SERVICES – Mr. Southworth:
 - COMMITTEE-OF-THE-WHOLE – Mr. Daymut:
8. REPORTS AND COMMUNICATIONS FROM THE MAYOR, DIRECTORS OF DEPARTMENTS AND OTHER OFFICERS:
 - MAYOR PERCIAK:
 - FINANCE DEPARTMENT:
 - LAW DEPARTMENT:

9. AUDIENCE PARTICIPATION:

10. ORDINANCES AND RESOLUTIONS:

- Ordinance No. 2015-208 by Mayor Perciak and All Members of Council. AN ORDINANCE ENACTING NEW CHAPTER 881 OF TITLE FOUR OF PART EIGHT OF THE CITY'S CODIFIED ORDINANCES PROVIDING FOR IMPOSITION AND REGULATION OF THE MUNICIPAL INCOME TAX APPLICABLE TO TAX YEARS COMMENCING JANUARY 1, 2016; AND RESTATING THE CURRENT CHAPTER 880 TO REMAIN EFFECTIVE AND APPLICABLE FOR MUNICIPAL INCOME TAX YEARS PRIOR TO JANUARY 1, 2016. *First reading 10-5-15. Second reading 10-19-15.*
- Ordinance No. 2015-213 by Mr. Maloney. AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD, BEING A PORTION OF PPN 397-01-012, AND ADDITIONAL PROPERTY AT 18485 SHURMER ROAD, BEING ALL OF PPN 397-01-023, ALL IN THE CITY OF STRONGSVILLE, FROM R1-75 (ONE FAMILY 75) CLASSIFICATION TO PF (PUBLIC FACILITIES) CLASSIFICATION, AND DECLARING AN EMERGENCY. *First reading and referred to Planning Commission 10-19-15. Favorable recommendation by Planning Commission 10-22-15.*
- Ordinance No. 2015-214 by Mr. Maloney. AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD, BEING A PORTION OF PPN 397-01-012, IN THE CITY OF STRONGSVILLE, FROM GB (GENERAL BUSINESS) CLASSIFICATION TO PF (PUBLIC FACILITIES) CLASSIFICATION, AND DECLARING AN EMERGENCY. *First reading and referred to Planning Commission 10-19-15. Favorable recommendation by Planning Commission 10-22-15.*
- Ordinance No. 2015-221 by Mayor Perciak and all Members of Council. AN ORDINANCE AUTHORIZING THE MAYOR TO ACCEPT GRANTS OF EASEMENT FOR VARIOUS PUBLIC INFRASTRUCTURE IMPROVEMENTS PURPOSES FROM CAMERON-ALLIE DEVELOPMENT GROUP, LLC AND THE RICHARD F. AND DOROTHY E. SCHAEFFER TRUSTS; AND A TEMPORARY CONSTRUCTION EASEMENT FROM CAMERON-ALLIE DEVELOPMENT GROUP, LLC, IN CONNECTION WITH THE WESTWOOD COMMONS PROJECT AND RELATED TAX INCREMENT FINANCING AT THE INTERSECTION OF PEARL ROAD AND WESTWOOD DRIVE, AND DECLARING AN EMERGENCY.
- Ordinance No. 2015-222 by Mayor Perciak. AN ORDINANCE MAKING APPROPRIATIONS FOR THE ANNUAL EXPENSES AND OTHER EXPENDITURES OF THE CITY OF STRONGSVILLE, OHIO, FOR YEAR 2015 AND REPEALING ORDINANCE NO. 2015-201.

- Ordinance No. 2015-223 by Mayor Perciak and Mr. Southworth. AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE PURCHASE OF BREAD AND BAKERY PRODUCTS FOR USE AT THE WALTER F. EHRNFELT RECREATION & SENIOR CENTER, WITHOUT PUBLIC BIDDING, AND DECLARING AN EMERGENCY. [Orlando Baking Company]
- Ordinance No. 2015-224 by Mayor Perciak and Mr. Southworth. AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE PURCHASE OF GENERAL FOODS AND DAIRY PRODUCTS FOR USE AT THE WALTER F. EHRNFELT RECREATION & SENIOR CENTER, WITHOUT PUBLIC BIDDING, AND DECLARING AN EMERGENCY. [Avalon Foodservice, Inc.]
- Ordinance No. 2015-225 by Mayor Perciak and Mr. Southworth. AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE PURCHASE OF GENERAL FOODS, DAIRY AND BREAD PRODUCTS FOR USE AT THE WALTER F. EHRNFELT RECREATION & SENIOR CENTER, WITHOUT PUBLIC BIDDING, AND DECLARING AN EMERGENCY. [Gordon Food Services]
- Ordinance No. 2015-226 by Mayor Perciak and Mr. Southworth. AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE PURCHASE OF MEAT, FISH AND POULTRY FOR USE AT THE WALTER F. EHRNFELT RECREATION & SENIOR CENTER, WITHOUT PUBLIC BIDDING, AND DECLARING AN EMERGENCY. [Blue Ribbon Meats, Inc.]
- Ordinance No. 2015-227 by Mayor Perciak and Mr. Southworth. AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE PURCHASE OF PRODUCE FOR USE AT THE WALTER F. EHRNFELT RECREATION & SENIOR CENTER, WITHOUT PUBLIC BIDDING, AND DECLARING AN EMERGENCY. [Sanson Company]
- Ordinance No. 2015-228 by Mr. Southworth. AN ORDINANCE AUTHORIZING THE DISPOSAL OF DEPARTMENT OF RECREATION & SENIOR SERVICES VEHICLES NO LONGER NEEDED FOR ANY MUNICIPAL PURPOSE, AND DECLARING AN EMERGENCY.
- Ordinance No. 2015-229 by Mayor Perciak and All Members of Council. AN ORDINANCE AUTHORIZING THE DISPOSAL OF A USED AND OBSOLETE POLICE DEPARTMENT VEHICLE WITH RELATED POLICE CRUISER EQUIPMENT AND APPURTENANCES, AND NO LONGER NEEDED FOR ANY MUNICIPAL PURPOSE, THROUGH DONATION AND TRANSFER TO ANOTHER POLICE DEPARTMENT, AND DECLARING AN EMERGENCY.
- Ordinance No. 2015-230 by Mr. DeMio. AN ORDINANCE AUTHORIZING THE DISPOSAL OF FIVE ALUMINUM LADDERS UTILIZED BY THE FIRE DEPARTMENT, AND NO LONGER NEEDED FOR ANY MUNICIPAL PURPOSE.

- Ordinance No. 2015-231 by Mayor Perciak and All Members of Council. A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE ELECTORS OF THE CITY OF STRONGSVILLE, THE QUESTION OF COUNCIL AMENDING SECTION 618.12 (HUNTING OR TRAPPING PROHIBITED) OF CHAPTER 618 ANIMALS OF PART SIX-GENERAL OFFENSES CODE OF THE CODIFIED ORDINANCES OF THE CITY TO AUTHORIZE A NUISANCE ABATEMENT INITIATIVE FOR BOTH SHORT TERM AND LONG TERM CONTROL AND REDUCTION OF THE WHITE-TAILED DEER POPULATION, IN COORDINATION WITH THE OHIO DEPARTMENT OF NATURAL RESOURCES AND CONTIGUOUS, ADJOINING, POLITICAL SUBDIVISIONS THAT OPT TO ADOPT A SIMILAR PLAN FOR NUISANCE ABATEMENT, ESTABLISHING AN ELECTION DATE THEREFOR, AND DECLARING AN EMERGENCY.

11. COMMUNICATIONS, PETITIONS AND CLAIMS:

12. MISCELLANEOUS BUSINESS:

13. ADJOURNMENT:

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 208

By: Mayor Perciak and All Members of Council

AN ORDINANCE ENACTING NEW CHAPTER 881 OF TITLE FOUR OF PART EIGHT OF THE CITY'S CODIFIED ORDINANCES PROVIDING FOR IMPOSITION AND REGULATION OF THE MUNICIPAL INCOME TAX APPLICABLE TO TAX YEARS COMMENCING JANUARY 1, 2016; AND RESTATING THE CURRENT CHAPTER 880 TO REMAIN EFFECTIVE AND APPLICABLE FOR MUNICIPAL INCOME TAX YEARS PRIOR TO JANUARY 1, 2016.

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government . . .", and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the citizens of municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict municipalities' power of taxation to the extent necessary to prevent abuse of such power; and Article XVIII, Section 13 of the Ohio Constitution states that "Laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes . . ."; and

WHEREAS, the General Assembly recently determined that it was necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth new statutory requirements for municipal income tax codes in Ohio; and

WHEREAS, more specifically, the General Assembly has enacted and the Governor has signed House Bill 5 (HB 5) in December, 2014, which mandates that municipal income tax codes be amended by January 1, 2016, such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in [Chapter 718]"; and

WHEREAS, upon a detailed review of HB 5 and the Codified Ordinances of the City of Strongsville, this Ordinance is found and determined by this Council to properly enact the new provisions and/or amendments in the City's Codified Ordinances required prior to the January 1, 2016 deadline to be in accord with the new provisions and limitations specified in Chapter 718 of the Ohio Revised Code; and also to provide for restatement of the City's current Codified Chapter concerning municipal income tax which will stay in effect for tax years arising prior to January 1, 2016; and

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 208

Page 2

WHEREAS Council also finds and determines that the constitutionality of certain provisions of the State-mandated code may have been put in question by recent decisions of the Ohio Supreme Court regarding, among other things, taxation of professional athletes; but such provisions must be included if the municipal income tax code is to be "levied in accordance with the provisions and limitations specified in [Chapter 718]" and thus they reluctantly are adopted by this Council but are disclaimed to the extent they may be declared unlawful or unconstitutional.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO:

Section 1. That new Chapter 881 (Municipal Income Tax) of Title Four of Part Eight of the City's Codified Ordinances, attached hereto as Exhibit A and incorporated herein by reference in its entirety, is hereby enacted effective January 1, 2016 for tax years commencing January 1, 2016 and going forward thereafter.

Section 2. That the current codified version of Chapter 880 (Municipal Income Tax), in Title Four of Part Eight, copy of which is attached hereto as Exhibit B and incorporated herein by reference in its entirety, is hereby restated and shall remain and continue in effect and applicable for all purposes only to those tax years arising prior to January 1, 2016.

Section 3. That the Clerk of Council shall ensure that the City's Codified Ordinances from and after January 1, 2016 properly reflect both new Chapter 881 and the current Chapter 880 regarding the Municipal Income Tax as reflected in Exhibits A and B hereto, with designations of their respective applicability as referenced by the tax years to which each applies.

Section 4. That any ordinances or resolutions, or parts thereof, in conflict with new Chapter 881, except for current Chapter 880 where it remains applicable, are hereby superseded and repealed.

Section 5. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 6. That the provisions of this Ordinance shall take effect and be in force from and after January 1, 2016, presuming it is approved in accordance with law.

President of Council

Approved: _____
Mayor

Date Passed: _____

Date Approved: _____

CITY OF STRONGSVILLE, OHIO
ORDINANCE NO. 2015 - 208
Page 3

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
Clerk of Council

ORD. No. 2015-208 Amended: _____
1st Rdg. 10-5-15 Ref: GDW
2nd Rdg. 10-19-15 Ref: GDW
3rd Rdg. _____ Ref: _____

Pub Hrg. _____ Ref: _____
Adopted: _____ Defeated: _____

CHAPTER 881****INCOME TAX**

[Effective January 1, 2016]

- 881.01 Purpose of income tax; authority to levy tax.
- 881.02 Definitions.
- 881.03 Imposition of tax.
- 881.04 Collection at source.
- 881.05 Annual return; filing.
- 881.06 Credit for tax paid to other municipalities.
- 881.07 Estimated taxes.
- 881.08 Rounding of amounts.
- 881.09 Requests for refunds.
- 881.10 Second municipality imposing tax after time period allowed for refund.
- 881.11 Amended returns.
- 881.12 Limitations.
- 881.13 Audits.
- 881.14 Service of assessment.
- 881.15 Administration of claims.
- 881.16 Tax information confidential.
- 881.17 Fraud.
- 881.18 Interest and penalties.
- 881.19 Authority of tax administrator; verification of information.
- 881.20 Request for opinion of the tax administrator.
- 881.21 Board of tax review.
- 881.22 Authority to create rules and regulations.
- 881.23 Rental and leased property.
- 881.24 Savings clause.
- 881.25 Collection of tax after termination of ordinance.
- 881.26 Adoption of RITA rules and regulations.
- 881.27 Registration.
- 881.28 Authorization to provide notice.
- 881.99 Violations; penalties.

CROSS REFERENCES

Power to tax – see Ohio Const., Art. XVIII, Sec. 3; CHTR. Art. VI

Payroll deductions – see Ohio R.C. 9.42

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

881.01 PURPOSE OF INCOME TAX; AUTHORITY TO LEVY TAX.

1. To provide funds for the purpose of general municipal functions of the City of Strongsville including capital improvements to the street and storm drainage systems, the operation of, hiring additional personnel in, and capital improvements for, the Police, Fire and Emergency Medical Service

** This new Chapter 881 of the City's Codified Ordinances will be effective for tax years arising from January 1, 2016 and thereafter.

departments, constructing, furnishing and equipping a Recreation and Senior Multi- Purpose Complex, and paying debt charges on securities of the City issued to pay costs of capital improvements, there shall be and is hereby levied a tax on all income, qualifying wages, commissions and other compensations, and on net profits as hereinafter provided.

2. (a) The annual tax for the purposes specified above shall be imposed at the rate of two percent (2%) per year (of which rate one and one-half percent (1½%) is the “base tax” and one-half of one percent (1/2%) is known as the “additional tax.” The tax is levied at a uniform rate on all persons residing in or earning or receiving income in Strongsville. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 3 of this Chapter 881 and other sections as they may apply.

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

(1) 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.

(2) Second, one-sixth of the balance remaining which is attributable to the Base Tax, as defined in Section 881.01 division 2(a), after payment of the expenses referred to in subsection (1) hereof shall be deposited in the Street Construction, Maintenance and Repair Fund to pay costs of street construction, maintenance and repair, including debt service charges on bonds and notes issued to pay costs of those capital improvements.

(3) Third, all of the balance remaining which is attributable to the Additional Tax, as defined in Section 881.01 division 2(a), after payment of the expenses referred to in subsection (1) hereof shall be placed in a special fund or funds and used only for general municipal functions of the City of Strongsville including capital improvements to the street and storm drainage systems, the operation of, hiring additional personnel in, and capital improvements for, the Police, Fire and Emergency Medical Service departments, constructing, furnishing and equipping a Recreation and Senior Multi- Purpose Complex, and paying debt charges on securities of the City issued to pay costs of capital improvements.

(4) The balance remaining after payment of the expenses referred to in subsection (1) hereof and the payments referred to in subsections (2) and (3) hereof shall be deposited in the General Fund for municipal purposes.

3. The tax on income and the withholding tax established by this Chapter 881 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code Chapter 718 (ORC 718).

881.02 DEFINITIONS.

1. Any term, phrase or word used in this chapter that is not otherwise defined in this chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this chapter that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the ORC. The singular shall include the plural, and the masculine shall include the feminine and be gender-neutral.

2. As used in this chapter:

(a) **"Adjusted federal taxable income,"** for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under 2(x)(4) of this section, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(1) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(2) Add an amount equal to five percent (5%) of intangible income deducted under division 2(a)(1) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;

(3) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(4) (i) Except as provided in 2(a)(4)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code

(ii) Division 2(a)(4)(i) of this section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.

(5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(6) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(7) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under Section 4313.02 of the ORC;

(8) (i) Except as limited by divisions 2(a)(8)(ii), (iii), and (iv) of this section, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017.

The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(ii) No person shall use the deduction allowed by division 2(a)(8) of this section to offset qualifying wages.

(iii) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty percent (50%) of the amount of the deduction otherwise allowed by division 2(a)(8)(i) of this section.

For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by 2(a)(8)(i) of this section.

(iv) Any pre-2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to 2(a)(8) of this section.

(v) Nothing in division 2(a)(8)(iii) of this section precludes a person from carrying forward for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division 2(a)(8)(iii) of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division 2(a)(8)(iii) of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the fifty percent (50%) limitation described in division 2(a)(8)(iii) of this section shall apply to the amount carried forward.

(9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division 22(c)(2) of Section 5.

(10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division 22(c)(2) of Section 5.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division 2(vv)(2) of this section, is not a publicly traded partnership that has made the election described in division 2(x)(4) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in division 2(a) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(b) (1) "Assessment" means a written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the City that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 881.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(2) "Assessment" does not include a notice denying a request for refund issued under division (3)(c) of Section 881.09, a billing statement notifying a taxpayer of current or past-due balances owed to the City, the Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or the Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division 2(b)(1) of this section.

(c) "**Audit**" means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.

(d) "**Board of Tax Review**" or "Board of Review" or "Board of Tax Appeals", or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 881.21.

(e) "**Calendar quarter**" means the three-month period ending on the last day of March, June, September, or December.

(f) "**Casino operator**" and "**casino facility**" have the same meanings as in Section 3772.01 of the ORC.

(g) "**Certified mail**," "**express mail**," "**United States mail**," "**postal service**," and similar terms include any delivery service authorized pursuant to Section 5703.056 of the ORC.

(h) "**Disregarded entity**" means a single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

(i) "**Domicile**" means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.

(j) "**Employee**" means an individual who is an employee for federal income tax purposes.

(k) "**Employer**" means a person that is an employer for federal income tax purposes.

(l) "**Exempt income**" means all of the following:

(1) The military pay or allowances of members of the Armed Forces of the United States or members of their reserve components, including the National Guard of any state.

(2) Intangible income.

(3) Social Security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division 2(1)(3) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.

(4) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(5) Compensation paid under Section 3501.28 or 3501.36 of the ORC to a person serving as a precinct election official to the extent that such compensation does not exceed \$1,000 for the taxable year. Such compensation in excess of \$1,000 for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(6) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;

(7) Alimony and child support received.

(8) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.

(9) Income of a public utility when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the ORC. Division 2(l)(9) of this section does not apply for purposes of Chapter 5745 of the ORC.

(10) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business.

(11) Compensation or allowances excluded from federal gross income under Section 107 of the Internal Revenue Code.

(12) Employee compensation that is not qualifying wages as defined in division 2(ii) of this section.

(13) Compensation paid to a person employed within the boundaries of a United States Air Force base under the jurisdiction of the United States Air Force that is used for the housing of members of the United States Air Force and is a center for Air Force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

(14) An S corporation shareholder's share of net profits of the S corporation, other than any part of the share of net profits that represents wages as defined in Section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in Section 1402(a) of the Internal Revenue Code.

(15) All of the income of individuals under 18 years of age.

(16) (i) Except as provided in divisions 2(l)(16)(ii), (iii), and (iv) of this section, qualifying wages described in division 3(b) or (e) of Section 881.04 to the extent the qualifying wages are not subject to withholding for Strongsville under either of those divisions.

(ii) The exemption provided in division 2(l)(16)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in division 2(l)(16)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division 3(d)(2) of Section 881.04.

(iv) The exemption provided in division 2(l)(16)(i) of this section does not apply to qualifying wages if both of the following conditions apply:

(aaa) For qualifying wages described in division 3(b) of Section 881.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division 3(e) of Section 881.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

(bbb) The employee receives a refund of the tax described in division 2(l)(16)(iv)(aaa) of this section on the basis of the employee not performing services in that municipal corporation.

(17) (i) Except as provided in division 2(l)(17)(ii) or (iii) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in Strongsville on not more than 20 days in a taxable year.

(ii) The exemption provided in division 2(l)(17)(ii) of this section does not apply under either of the following circumstances:

(aaa) The individual's base of operation is located in the municipal corporation.

(bbb) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division 2(l)(17)(ii)(bbb) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 881.04, subdivision 3.

(iii) Compensation to which division 2(l)(17) of this section applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(iv) For purposes of division 2(l)(17) of this section, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

(18) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to Section 709.023 of the ORC on or after March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.

(19) Income the taxation of which is prohibited by the Constitution or laws of the United States.

Any item of income that is exempt income of a pass-through entity under division 2 of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(m) "**Form 2106**" means Internal Revenue Service Form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(n) "**Generic form**" means an electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability or for filing a refund claim.

(o) "**Gross receipts**" means the total revenue derived from sales, work done, or service rendered.

(p) "**Income**" means the following:

(1) (i) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in 2(x)(4) of this division.

(ii) For the purposes of division 2(p)(1)(i) of this section:

(aaa) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division 2(p)(1)(iv) of this section;

(bbb) The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

(iii) Division 2(p)(1)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the City of Strongsville as provided in division 2(l)(14) or 2(p)(5) of this section.

(iv) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

(2) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the City of Strongsville, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(3) For taxpayers that are not individuals, net profit of the taxpayer;

(4) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.

(5) Intentionally left blank.

(q) "**Intangible income**" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701. of the ORC, and patents, copyrights, trademarks, tradenames, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

(r) "**Internal Revenue Code**" has the same meaning as in Section 5747.01 of the ORC.

(s) "**Limited liability company**" means a limited liability company formed under Chapter 1705. of the ORC or under the laws of another state.

(t) "**Municipal corporation**" includes a joint economic development district or joint economic development zone that levies an income tax under Section 715.691 , 715.70 , 715.71 , or 715.74 of the ORC.

(u) (1) "**Municipal taxable income**" means the following:

(i) For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the City of Strongsville under Section 881.03, and further reduced by any pre-2017 net operating loss carryforward available to the person for City of Strongsville.

(ii) (aaa) For an individual who is a resident of Strongsville, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division 2(u)(2) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

(bbb) For an individual who is a nonresident of Strongsville, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal corporation under Section 881.03, then reduced as provided in division 2(u)(2) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the City of Strongsville.

(2) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division 2(u)(1)(ii)(aaa) or 2(u)(2) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by Section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes, but to the extent the expenses do not relate to exempt income. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.

(v) "**Municipality**" or "**City**" or "**Strongsville**" means the same as City of Strongsville. If the terms are capitalized in the Ordinance they are referring to Strongsville. If not capitalized, they refer to a municipal corporation other than Strongsville.

(w) "**Net operating loss**" means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

(x) (1) "**Net profit**" for a person other than an individual means adjusted federal taxable income.

(2) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division 2(x)(2) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division 2(a)(8) of this section.

(3) For the purposes of this chapter, and notwithstanding division 2(x)(1) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(4) A publicly traded partnership that is treated as a partnership for federal income tax purposes, and that is subject to tax on its net profits by Strongsville, may elect to be treated as a C corporation by Strongsville. The election shall be made on the annual return for Strongsville. The City of Strongsville will treat the publicly traded partnership as a C corporation if the election is so made.

(y) "**Nonresident**" means an individual that is not a resident.

(z) "**Ohio Business Gateway**" means the online computer network system, created under Section 125.30 of the ORC, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

(aa) "**Other payer**" means any person, other than an individual's employer or the employer's agent that pays an individual any amount included in the federal gross income of the individual. "Other payer" includes casino operators and video lottery terminal sales agents.

(bb) "**Pass-through entity**" means a partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax

purposes. "Pass-through entity" does not include a trust, estate, grantor of a grantor trust, or disregarded entity.

(cc) "**Pension**" means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.

(dd) "**Person**" includes individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

(ee) "**Postal service**" means the United States Postal Service.

(ff) "**Postmark date,**" "**date of postmark,**" and similar terms include the date recorded and marked in the manner described in division (B)(3) of Section 5703.056 of the ORC.

(gg) (1) "**Pre-2017 net operating loss carryforward**" means any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of Strongsville that was adopted by Strongsville before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in Strongsville in future taxable years.

(2) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.

(hh) "**Publicly traded partnership**" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

(ii) "**Qualifying wages**" means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(1) Deduct the following amounts:

(i) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in Section 125 of the Internal Revenue Code.

(ii) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

(iii) Intentionally left blank.

(iv) Intentionally left blank.

(v) Any amount included in wages that is exempt income.

(2) Add the following amounts:

(i) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.

(ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Division 2(ii)(2)(ii) of this section applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (2)(iii) of this section applies only to employee contributions and employee deferrals.

(iv) Any amount that is supplemental unemployment compensation benefits described in Section 3402(o)(2) of the Internal Revenue Code and not included in wages.

(v) Any amount received that is treated as self-employment income for federal tax purposes in accordance with Section 1402(a)(8) of the Internal Revenue Code.

(vi) Any amount not included in wages if all of the following apply:

(aaa) For the taxable year the amount is employee compensation that is earned outside the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under Section 911 of the Internal Revenue Code;

(bbb) For no preceding taxable year did the amount constitute wages as defined in Section 3121(a) of the Internal Revenue Code;

(ccc) For no succeeding taxable year will the amount constitute wages; and

(ddd) For any taxable year the amount has not otherwise been added to wages pursuant to either division 2(ii)(2) of this section or ORC Section 718.03, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(jj) "Related entity" means any of the following:

(1) An individual stockholder, or a member of the stockholder's family enumerated in Section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(2) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(3) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division 2(jj)(4) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent of the value of the corporation's outstanding stock;

(4) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions 2(jj)(1) to (3) of this section have been met.

(kk) "Related member" means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in Section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with Section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, "twenty percent (20%)" shall be substituted for "five percent (5%)" wherever "five percent (5%)" appears in Section 1563(e) of the Internal Revenue Code.

(ll) "Resident" means an individual who is domiciled in the municipal corporation as determined under Section 881.03(5).

(mm) "S corporation" means a person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(nn) "Schedule C" means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(oo) "Schedule E" means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(pp) "Schedule F" means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(qq) "Single member limited liability company" means a limited liability company that has one direct member.

(rr) "Small employer" means any employer that had total revenue of less than \$500,000 during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(ss) "Tax Administrator" means the individual charged with direct responsibility for administration of the income tax levied by the City of Strongsville in accordance with this chapter of the City's Codified Ordinances, who shall be the City's Director of Finance.

(tt) "Tax return preparer" means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15 .

(uu) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(vv) (1) **"Taxpayer"** means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter. "Taxpayer" does not include a grantor trust or, except as provided in division 2(vv)(2)(i) of this section, a disregarded entity.

(2) (i) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

(aaa) The limited liability company's single member is also a limited liability company.

(bbb) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.

(ccc) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of ORC Section 718.01 as the section existed on December 31, 2004.

(ddd) The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.

(eee) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(ii) For purposes of division 2(vv)(1)(ii) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least \$400,000.

(ww) **"Taxpayers' rights and responsibilities"** means the rights provided to taxpayers in Sections 881.09, 881.12, 881.13, 881.19.2, 881.20 and 881.21 of this Chapter, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718 of the ORC and resolutions, ordinances, and rules and regulations adopted by the City of Strongsville for the imposition and administration of a municipal income tax.

(xx) **"Video lottery terminal"** has the same meaning as in Section 3770.21 of the ORC.

(yy) **"Video lottery terminal sales agent"** means a lottery sales agent licensed under Chapter 3770. of the ORC to conduct video lottery terminals on behalf of the state pursuant to Section 3770.21 of the ORC.

881.03 IMPOSITION OF TAX.

The income tax levied by the City of Strongsville at a rate of two percent (2%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City of Strongsville.

Individuals.

1. For residents of the City of Strongsville, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income Section 881.02, 2(p).

2. For nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

3. For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 881.02,2(u). Exemptions which may apply are specified in Section 881.02,2(l)

Refundable credit for Nonqualified Deferred Compensation Plan.

4. (a) As used in this division:

(1) "Nonqualified deferred compensation plan" means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

(2) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(3) (i) "Qualifying tax rate" means the applicable tax rate for the taxable year for which the taxpayer paid income tax to the City of Strongsville with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City of Strongsville each year with respect to the nonqualified deferred compensation plan.

(4) "Refundable credit" means the amount of City of Strongsville income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(b) If, in addition to the City of Strongsville, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(c) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City of Strongsville for all taxable years with respect to the nonqualified deferred compensation plan.

(d) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(1) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(2) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

5. (a) (1) An individual is presumed to be domiciled in the City of Strongsville for all or part of a taxable year if the individual was domiciled in City of Strongsville on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City of Strongsville for all or part of the taxable year.

(2) An individual may rebut the presumption of domicile described in division 5(a)(1) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the City of Strongsville for all or part of the taxable year.

(b) For the purpose of determining whether an individual is domiciled in the City of Strongsville for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(1) The individual's domicile in other taxable years;

(2) The location at which the individual is registered to vote;

(3) The address on the individual's driver's license;

(4) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(5) The location and value of abodes owned or leased by the individual;

(6) Declarations, written or oral, made by the individual regarding the individual's residency;

(7) The primary location at which the individual is employed.

(8) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;

(9) The number of contact periods the individual has with the City of Strongsville. For the purposes of this division, an individual has one "contact period" with Strongsville if the individual is away overnight from the individual's abode located outside of Strongsville and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in Strongsville.

(c) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

6. This division applies to any taxpayer engaged in a business or profession in the City of Strongsville, unless the taxpayer is an individual who resides in Strongsville 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 ORC.

(a) Except as otherwise provided in division 6(b) of this section, net profit from a business or profession conducted both within and without the boundaries of the City of Strongsville shall be considered as having a taxable situs in Strongsville 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 Strongsville 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 Strongsville 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 881.04 division 3;

(3) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in Strongsville 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 6(a) of this section do not fairly represent the extent of a taxpayer's business activity in Strongsville, the taxpayer may request, or the Tax Administrator of the City of Strongsville 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:

(i) Separate accounting;

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

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

(iv) 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 Section 881.12/1.

(3) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division 6(b)(1) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 881.12/1.

(4) Nothing in division 6(b) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(c) As used in division 6(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:

(i) The employer;

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

(iii) A vendor, customer, client, or patient of a person described in 6(c)(1)ii) 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 6(c)(1) or (2) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the 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 6(a)(3) of this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:

(1) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in City of Strongsville if, regardless of where title passes, the property meets any of the following criteria:

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

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

(iii) The property is shipped from a place within Strongsville to purchasers outside Strongsville, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

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

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

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

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

(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 Strongsville's tax only if the property generating the net profit is located in the City of Strongsville or if the individual taxpayer that receives the net profit is a resident of Strongsville. Strongsville 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) 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 Strongsville, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in Strongsville 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 Strongsville shall report the individual's net profit from all real estate activity on the individual's annual tax return for Strongsville. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under Strongsville's income tax ordinance.

(g) When calculating the ratios described in division 6(a) of this section for the purposes of that division or division 6(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.

(h) Left intentionally blank.

(i) Intentionally left blank.

881.04 COLLECTION AT SOURCE.

Withholding provisions.

1. Each employer, agent of an employer, or other payer located or doing business in the City of Strongsville shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City of Strongsville. Except for qualifying wages for which withholding is not required under Section 881.03 or division 2(d) or (f) of this section, the tax shall be withheld at the rate, specified in Section 881.01 division 2(a) of this chapter, of two percent (2%). An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

2. (a) Except as provided in division (2)(b) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of Strongsville the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(1) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City of Strongsville in the preceding calendar year exceeded \$2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City of Strongsville in any month of the preceding calendar quarter exceeded \$200.

Payment under division 2(a)(1) of this section shall be made so that the payment is received by the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(2) Any employer, agent of an employer, or other payer not required to make payments under division 2(a)(1) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the 15th day of the month following the end of each calendar quarter.

(3) Intentionally left blank.

(b) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of Strongsville. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(c) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by Tax Administrator and Strongsville as the return required of a non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(d) An employer, agent of an employer, or other payer is not required to withhold Strongsville income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(e) (1) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(2) The failure of an employer, agent of an employer, or other payer to remit to Strongsville the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(f) Compensation deferred before June 26, 2003, is not subject to Strongsville income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(g) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for Strongsville until such time as the withheld amount is remitted to the Tax Administrator.

(h) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(1) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for Strongsville during the preceding calendar year;

(2) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(3) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;

(4) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(5) Other information as may be required by the Tax Administrator.

(i) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(j) An employer is required to deduct and withhold Strongsville income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for

subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(k) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this chapter, to be tax required to be withheld and remitted for the purposes of this section

Occasional Entrant - Withholding.

3. (a) As used in this division:

(1) "Employer" includes a person that is a related member to or of an employer.

(2) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(3) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division 3(b)(1)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division 3(b)(2) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(4) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(5) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(6) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(7) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(b) (1) Subject to divisions 3(c), (e) and (f) of this section, an employer is not required to withhold Strongsville income tax on qualifying wages paid to an employee for the performance of personal services in the City of Strongsville if the employee performed such services in Strongsville on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in Strongsville.

(ii) The employee performed services at one or more presumed worksite locations in Strongsville. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in Strongsville at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

(aaa) The nature of the services are such that it will require more than 20 days of the services to complete the services;

(bbb) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

(iii) The employee is a resident of Strongsville and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 881.04.

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(2) For the purposes of division 3(b)(1) of this section, an employee shall be considered to have spent a day performing services in Strongsville only if the employee spent more time performing services for or on behalf of the employer in Strongsville than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division 3(b)(2)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(c) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division 3(b)(1) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(d) (1) Except as provided in division 3(d)(2) of this section, if, during a calendar year, the number of days an employee spends performing personal services in Strongsville exceeds the 20-day threshold, the employer shall withhold and remit tax to Strongsville for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in Strongsville.

(2) An employer required to begin withholding tax for the City of Strongsville under division 3(d)(1) of this section may elect to withhold tax for Strongsville for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in Strongsville.

(e) If an employer's fixed location is in Strongsville and the employer qualifies as a small employer as defined in Section 881.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to Strongsville, regardless of the number of days which the employee worked outside the corporate boundaries of Strongsville.

To determine whether an employer qualifies as a small employer for a taxable year, the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(f) Divisions 3(b)(1) and (d) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 881.04.

881.05 ANNUAL RETURN; FILING.

1. An annual City of Strongsville income tax return shall be completed and filed by every individual taxpayer eighteen (18) years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(a) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 881.04 of this chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due to Strongsville.

(b) Retirees having no Municipal Taxable Income for Strongsville income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income taxable to the City of Strongsville, at which time the retiree shall be required to comply with all applicable provisions of this chapter.

2. If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

3. If an individual is unable to complete and file a return or notice required by Strongsville, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

4. Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

5. Strongsville shall permit spouses to file a joint return.

6. (a) Each return required to be filed under this division 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. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(b) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return; and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(c) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.

(d) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by the City to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division 6 of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

7. (a) (1) Except as otherwise provided in this chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section 5747.08 of the ORC. The taxpayer shall complete and file the return or notice on forms

prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City of Strongsville. No remittance is required if the net amount due is ten dollars (\$10.00) or less.

(2) Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City of Strongsville. No remittance is required if the net amount due is ten dollars (\$10.00) or less.

(b) 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 Strongsville's income tax return. The extended due date of Strongsville's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(1) A copy of the federal extension request shall be included with the filing of Strongsville's income tax return.

(2) 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 Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's Strongsville income tax return. If the request is received by the Tax Administrator on or before the date the Strongsville income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(c) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the ORC, a taxpayer shall automatically receive an extension for the filing of Strongsville's income tax return. The extended due date of Strongsville's income tax return shall be the same as the extended due date of the state income tax return.

(d) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by Strongsville, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.

(e) To the extent that any provision in this division 7 of this section conflicts with any provision in divisions 14, 15, 16 or 17 of this section, the provisions in divisions 14, 15, 16 or 17 prevail.

8. (a) For taxable years beginning after 2015, Strongsville shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars (\$10.00) or less.

(b) Any taxpayer not required to remit tax to Strongsville for a taxable year pursuant to division 8(a) of this section shall file with Strongsville an annual net profit return under division 6(c) of this section.

9. If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the

taxpayer submitted the payment. This division shall not apply to payments required to be made under division 2(a)(1) of Section 881.04 or provisions for semi-monthly withholding.

10. Taxes withheld for the City of Strongsville by an employer, the agent of an employer, or other payer as described in Section 881.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by Strongsville, unless the amounts withheld were not remitted to Strongsville and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

11. Each return required by Strongsville to be filed in accordance with this division 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 Administrator about matters pertaining to the return.

12. The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by Strongsville, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by Strongsville or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter and of Strongsville's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

13. (a) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file Strongsville's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

(b) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(c) Nothing in this section affects the due dates for filing employer withholding tax returns.

Extension for service in or for the Armed Forces.

14. Each member of the National Guard of any state and each member of a reserve component of the Armed Forces of the United States called to active duty pursuant to an executive order issued by the President of the United States or an act of the Congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the Armed Forces, may apply to the Tax Administrator of Strongsville for both an extension of time for filing of the return and an extension of time for payment of taxes required by Strongsville during the period of the member's or civilian's duty service, and for 180 days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

15. (a) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax

Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(b) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the municipal corporation before the 181st day after the applicant's active duty or service terminates.

(c) Taxes paid pursuant to a contract entered into under 15(a) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

16. (a) Nothing in this division denies to any person described in this division the application of divisions 14 and 15 of this section.

(b) (1) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by a municipal corporation in accordance with this chapter. The length of any extension granted under division 16(b)(1) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this division, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the President of the United States or an act of the Congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

(2) Taxes whose payment is extended in accordance with division 16(b)(1) of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division 16(b)(1) of this section in calculating the penalty or interest due on any unpaid tax.

17. For each taxable year to which division 14, 15, or 16 of this section applies to a taxpayer, the provisions of divisions 15(b) and (c) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

Consolidated municipal income tax return.

18. As used in this section:

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

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

(c) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division 18(a) of this section.

(d) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.

(e) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.

19. (a) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to Strongsville's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division 19(b) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(b) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division 19(a) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

(c) An election made under division 19(a) or (b) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

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

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

22. (a) Except as otherwise provided in divisions 22(b), (c) and (d) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 881.02, by substituting "consolidated federal taxable income" for "federal taxable

income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(b) No corporation filing a consolidated Strongsville income tax return shall make any adjustment otherwise required under Section 881.02/division 2(a) to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(c) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated Strongsville income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(1) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions 18 through 25 of Section 881.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to Strongsville. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(2) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions 18 through 25 of Section 881.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to Strongsville. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(d) If the net profit or loss of a pass-through entity having less than eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

(1) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions 18 through 25 of Section 881.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to Strongsville;

(2) The pass-through entity shall be subject to Strongsville income taxation as a separate taxpayer in accordance with this chapter on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

23. Corporations filing a consolidated Strongsville income tax return shall make the computations required under divisions 18 through 25 of Section 881.05 by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

24. Each corporation filing a consolidated Strongsville income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by Strongsville in

accordance with this chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

25. Corporations and their affiliates that made an election or entered into an agreement with Strongsville before January 1, 2016, to file a consolidated or combined tax return with Strongsville may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

SECTION 881.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

1. Every individual taxpayer domiciled in Strongsville who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter, may claim a nonrefundable credit against the tax imposed by this chapter upon satisfactory evidence that tax has been paid to another municipality. Subject to division 3 of this section, the credit shall not exceed seventy-five percent (75%) *of the amount obtained by multiplying the income, qualifying wages, commissions, net profits or other compensation subject to tax in the other municipality by the LOWER of the tax rate in such other municipality OR the tax rate imposed under this chapter.*

2. Strongsville shall grant a credit against its tax on income to a resident of Strongsville who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

3. If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division 1 of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

4. Intentionally left blank.

SECTION 881.07 ESTIMATED TAXES.

1. As used in this section:

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

(b) "Tax liability" means the total taxes due to Strongsville for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

2. (a) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least \$200. For the purposes of this section:

(1) Taxes withheld for Strongsville from qualifying wages shall be considered as paid to Strongsville in equal amounts on each payment date unless the taxpayer establishes the dates on which all

amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

(2) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, "date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(b) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(c) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division 7 of Section 881.05 or on or before the fifteenth (15th) day of the fourth month after the taxpayer becomes subject to tax for the first time.

(d) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth month after the beginning of each fiscal year or period.

(e) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

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

(1) On or before the fifteenth (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5) percent of the tax liability for the taxable year;

(2) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five (45) percent of the tax liability for the taxable year;

(3) On or before the fifteenth (15th) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5) percent of the tax liability for the taxable year;

(4) On or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

(b) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(c) On or before the fifteenth (15th) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 881.05.

4. (a) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 881.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division 5 of this section. The amount of the underpayment shall be determined as follows:

(1) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(2) For the second payment of estimated taxes each year, forty-five percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(3) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(4) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

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

5. An underpayment of any portion of tax liability determined under division 4 of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(a) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(b) The amount of estimated taxes that were paid equals at least one hundred percent (100%) of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with Strongsville under Section 881.05 for that year.

(c) The taxpayer is an individual who resides in Strongsville but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

SECTION 881.08 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this chapter. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

SECTION 881.09 REQUESTS FOR REFUNDS.

1. As used in this section, "withholding tax" has the same meaning as in Section 881.18.

2. Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the municipal corporation:

- (a) Overpayments of ten dollars (\$10.00) or more;
- (b) Amounts paid erroneously if the refund requested is ten dollars (\$10.00) or more.

3. (a) Except as otherwise provided in this chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(b) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount to the appropriate municipal corporation official for payment. Except as provided in division 3(c) of this section, the administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(c) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 881.21.

4. A request for a refund that is received after the last day for filing specified in division 3 of this section shall be considered to have been filed in a timely manner if any of the following situations exist:

(a) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.

(b) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.

(c) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

5. Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 881.18/1(d).

SECTION 881.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

1. Income tax that has been deposited with Strongsville, but should have been deposited with another municipality, is allowable by Strongsville as a refund but is subject to the three-year limitation on refunds.

2. Income tax that was deposited with another municipality but should have been deposited with Strongsville is subject to recovery by Strongsville. If Strongsville's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, Strongsville shall allow a nonrefundable credit against the tax or withholding Strongsville claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

3. If Strongsville's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using Strongsville's tax rate. However, if Strongsville's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to Strongsville, along with any penalty and interest that accrued during the period of nonpayment.

4. Nothing in this section permits any credit carryforward.

SECTION 881.11 AMENDED RETURNS.

1. (a) If a taxpayer's tax liability shown on the annual tax return for Strongsville changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with Strongsville. The amended return shall be filed on a form required by the Tax Administrator.

(b) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

2. (a) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return only:

(1) to determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(2) if the applicable statute of limitations for civil actions or prosecutions under Section 881.12 has not expired for a previously filed return.

(b) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; namely, the payment shall be the lesser of the two amounts.

3. (a) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division 4 of this Section for filing the amended return, even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is less than ten dollars, no refund need be paid by Strongsville. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 881.09.

(b) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened. All facts, figures, computations, and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

4. Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's Strongsville's tax liability, that taxpayer shall make and file an amended Strongsville return showing income subject to Strongsville income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional Strongsville income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than ten dollars (\$10.00).

SECTION 881.12 LIMITATIONS.

1. (a) (1) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

(i) Three years after the tax was due or the return was filed, whichever is later; or

(ii) One year after the conclusion of the qualifying deferral period, if any.

(2) The time limit described in division 1(a)(1) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division 3 of this section.

(b) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(1) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 881.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(2) Ending the later of the sixtieth day after the date on which the final determination of the Board of Tax Review becomes final or, if any party appeals from the determination of the Board of Tax Review, the sixtieth day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

2. Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

3. A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 881.09.

4. (a) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by Strongsville does not prejudice any claim for refund upon final determination of the appeal.

(b) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio Board of Tax Appeals, or any court to which the decision of the Ohio Board of Tax Appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 881.09, with interest on that amount as provided by division 5 of Section 881.09.

5. No civil action to recover Strongsville income tax or related penalties or interest shall be brought during either of the following time periods:

(a) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(b) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

SECTION 881.13 AUDITS.

1. At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

2. Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

3. At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner.

This division is not intended to nor does it authorize the practice of law by a person who is not an attorney.

4. A taxpayer may record, electronically or otherwise, the audit examination.

5. The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

6. If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest.

SECTION 881.14 SERVICE OF ASSESSMENT.

1. As used in this section:

(a) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

(b) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

2. Subject to division 3 of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

3. (a) (1) If certified mail is returned because of an undeliverable address, a Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.

(2) Once the Tax Administrator or other Strongsville official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local Board of Tax Review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division 3(a)(1) of this section is prima facie evidence that delivery is complete and that the assessment is served.

(b) If mailing of an assessment by a Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division 3(a)(1) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division 4 of this section.

4. (a) A person disputing the presumption of delivery and service under division 3 of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least twenty percent (20%), as determined by voting rights, of the addressee's business.

(b) If a person elects to appeal an assessment on the basis described in division 4(a) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within sixty (60) days after the initial contact by the Tax Administrator or other City of Strongsville official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.

5. Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by a Tax Administrator by personal service.

6. Collection actions taken upon any assessment being appealed under division 3(a)(2) of this section including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

7. Additional regulations as detailed in the Rules and Regulations shall apply.

SECTION 881.15 ADMINISTRATION OF CLAIMS.

1. As used in this section, "claim" means a claim for an amount payable to Strongsville that arises pursuant to Strongsville's income tax imposed in accordance with this chapter.

2. Nothing in this chapter prohibits a Tax Administrator from doing either of the following if such action is in the best interests of the municipal corporation:

(a) Compromise a claim;

(b) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

3. The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

4. A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

5. A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

SECTION 881.16 TAX INFORMATION CONFIDENTIAL.

1. Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the City of Strongsville as authorized by this chapter. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

2. This section does not prohibit the City of Strongsville from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

SECTION 881.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by Strongsville ordinance or state law to be filed with the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud Strongsville or the Tax Administrator.

SECTION 881.18 INTEREST AND PENALTIES.

1. As used in this section:

(a) "Applicable law" means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the City of Strongsville provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of Strongsville.

(b) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.

(c) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by Strongsville pursuant to applicable law, including at any time before January 1, 2016.

(d) "Interest rate as described in division 1 of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year

next following the July of the year in which the federal short-term rate is determined in accordance with division 1(b) of this section.

(e) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with the Tax Administrator or Strongsville by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.

(f) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(g) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(h) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(i) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

2. (a) This section applies to the following:

(1) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(2) Income tax, estimated income tax, and withholding tax required to be paid or remitted to Strongsville on or after January 1, 2016.

(b) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of Strongsville to which the return is to be filed or the payment is to be made, including but not limited to Chapter 880 of Strongsville's Codified Ordinances.

3. Should any taxpayer, employer, agent of the employer, or other payer for any reason fail, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the City of Strongsville any return required to be filed, the following penalties and interest shall apply:

(a) Interest shall be imposed at the rate described in division 1 of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(b) (1) With respect to unpaid income tax and unpaid estimated income tax, Strongsville may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(2) With respect to any unpaid withholding tax, Strongsville may impose a penalty equal to fifty percent (50%) of the amount not timely paid.

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

4. Nothing in this section requires Strongsville to refund or credit any penalty, amount of interest, charges, or additional fees that Strongsville has properly imposed or collected before January 1, 2016.

5. Nothing in this section limits the authority of Strongsville to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.

6. By the 31st day of October of each year Strongsville or its authorized agent shall publish the rate described in division 1 of this section applicable to the next succeeding calendar year.

7. Strongsville may impose on the taxpayer, employer, any agent of the employer, or any other payer Strongsville's post-judgment collection costs and fees, including attorney's fees.

SECTION 881.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

Authority.

1. Nothing in this chapter shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the ORC:

(a) (1) Exercise all powers whatsoever of a query nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.

(2) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under Strongsville's income tax ordinance;

(b) Appoint agents and prescribe their powers and duties;

(c) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(d) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter;

(e) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(f) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 881.03;

(g) (1) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(2) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(h) Destroy any or all returns or other tax documents in the manner authorized by law;

(i) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 881.04.

Verification of accuracy of returns and determination of liability.

2. (a) The Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax 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 filed, to ascertain the tax due under this chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(b) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be maintained longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by Strongsville or for the withholding of such tax.

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

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

Identification information.

3. (a) Nothing in this chapter prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(b) (1) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 881.18, in addition to any applicable penalty described in Section 881.99.

(2) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division 3 of Section 881.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 881.18.

(3) The penalties provided for under divisions 3(b)(1) and (2) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 881.99 for a violation of Section 881.17 and any other penalties that may be imposed by the Tax Administrator by law.

SECTION 881.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

1. An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

2. A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.

3. A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

4. A Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.

5. An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

6. An opinion of the Tax Administrator issued under this section is not subject to appeal.

SECTION 881.21 BOARD OF TAX REVIEW.

1. (a) The Board of Tax Review shall consist of three members. Two members shall be appointed by the Council of the City of Strongsville, but such appointees may not be employees, elected officials, or contractors with Strongsville at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the Mayor of Strongsville. This member may be an employee of Strongsville, but may not be the Director of Finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(b) The term for members of the Board of Tax Review of Strongsville shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the City Council. The board member appointed by the Mayor of Strongsville shall serve at the discretion of the Mayor.

(c) Members of the Board of Tax Review appointed by the City Council may be removed by the Council by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the Council must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the Council on the charges is final and not appealable.

(d) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(e) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.

(f) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the City Council or Mayor, as the case may be, that appointed the member shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

2. Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

3. Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within sixty (60) days after the taxpayer receives the assessment.

4. The Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division 3 of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to

by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

5. The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within 90 days after the Board of Tax Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

6. The Board of Tax Review created pursuant to this section shall adopt rules governing its procedures and shall maintain a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the ORC. Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the ORC.

SECTION 881.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

Nothing in this chapter prohibits the Council of the City of Strongsville, or the Tax Administrator pursuant to authority granted to the Administrator by resolution or ordinance, to adopt rules and regulations to administer an income tax imposed by Strongsville in accordance with this chapter. Such rules shall not conflict with or be inconsistent with any provision of this chapter. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with such rules and regulations.

All rules and regulations adopted under this section shall be published and posted on the internet.

SECTION 881.23 RENTAL AND LEASED PROPERTY.

1. All property owners of real property located in the City of Strongsville, who rent or otherwise lease the same, or any part thereof, to any person for residential dwelling purposes, including apartments, rooms and other rental accommodations, during any calendar year, or part thereof, commencing with the effective date of this section, shall file with the Tax Administrator on or before the January 31st first following such calendar year a written report disclosing the name, address and also telephone number, if available, of each tenant known to have occupied on December 31st during such calendar year such apartment, room or other residential dwelling rental property.

2. The Tax Administrator may order the appearance before him/her, or the Administrator's duly authorized agent, of any person whom the Administrator believes to have any knowledge of the name, address and telephone number of any tenant of residential rental real property in the City of Strongsville. The Tax Administrator, or duly authorized agent, is authorized to examine any person, under oath, concerning the name, address and telephone number of any tenant of residential real property located in Strongsville. The Tax Administrator, or duly authorized agent, may compel the production of papers and records and the attendance of all personnel before such Administrator, whether as parties or witnesses, whenever the Administrator believes such person has knowledge of the name, address and telephone number of any tenant of residential real property in Strongsville.

3. Any property owner or person that violates one or more of the following shall be subject to the penalties of Section 881.99 of this chapter:

- (a) Fails, refuses or neglects to timely file a written report required by subsection 1 hereof; or

(b) Makes an incomplete or intentionally false written report required by subsection 1 hereof;
or

(c) Fails to appear before the Tax Administrator or any duly authorized agent and to produce and disclose any tenant information pursuant to any order or subpoena of the Tax Administrator as authorized in this section; or

(d) Fails to comply with the provisions of this section or any order or subpoena of the Tax Administrator.

SECTION 881.24 SAVINGS CLAUSE.

This chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of City Council to impose the tax herein provided for. Any sentence, clause, section or part of this chapter or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if 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. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

SECTION 881.25 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

1. This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid, and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 881.12 and Section 881.99 hereof.

2. 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 881.04 and 881.05 of this chapter as though the same were continuing.

SECTION 881.26 ADOPTION OF RITA RULES AND REGULATIONS.

The City of Strongsville hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as Strongsville's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the Strongsville Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the City of Strongsville and RITA ceases, Section 881.26 will supersede all other provisions within Codified Ordinance Chapter 881 regarding promulgation of rules and regulations by the Tax Administrator.

SECTION 881.27 REGISTRATION.

1. Each taxpayer subject to the provisions of this chapter shall register with the Tax Administrator within thirty (30) days from the date that the taxpayer first receives taxable income. Such registration shall include such information as is required to comply with this chapter and the regulations of the Administrator.

2. Each business entity applying for a permit or license to perform work and/or services within the City shall first register with the Tax Administrator and provide such information as is required to comply with this code and the regulations of the Tax Administrator. No permit or license so applied for shall be issued until the Tax Administrator has certified that the business entity is in compliance.

SECTION 881.28 AUTHORIZATION TO PROVIDE NOTICE.

1. The Tax Administrator is authorized to provide notice, to the extent practicable, to each new residential property owner and occupant of the registration requirements of Section 881.27.

2. Each owner of a multifamily dwelling or residential rental property shall provide the Tax Administrator with the names and addresses of each adult tenant or lessee within fifteen (15) days from the date of the tenant's or the lessee's occupancy of the owner's premises, in order to afford the Tax Administrator the opportunity to provide notice of the requirements of this section.

3. Failure of the Tax Administrator to provide notice as authorized in this section shall not waive, remove or otherwise affect the obligation of each taxpayer under the provisions of Section 881.27.

SECTION 881.99 VIOLATIONS; PENALTIES.

1. Whoever violates Section 881.17, division 1 of Section 881.16, or Section 881.04 by failing to remit Strongsville income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than \$1,000 or imprisonment for a term of up to six months, or both. If the individual who commits the violation is an employee, or official, of Strongsville, the individual also is subject to discharge from employment or dismissal from office.

2. Any person who discloses information received from the Internal Revenue Service in violation of division 1 of Section 881.16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than \$5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual who commits the violation is an employee, or official, of Strongsville, the individual is also subject to discharge from employment or dismissal from office.

3. Each instance of access or disclosure in violation of division 1 of Section 881.16 constitutes a separate offense.

4. If not otherwise specified herein, no person shall:

(a) Fail, neglect or refuse to make any return or declaration required by this chapter;

(b) File any incomplete or false return;

(c) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;

(d) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his/her books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;

(e) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;

(f) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;

(g) Fail to comply with the provisions of this chapter or any order or subpoena of the Tax Administrator authorized hereby;

(h) Give to an employer false information as to his/her 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;

(i) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

5. Any person who violates any of the provisions in Section 881.99, division 4 shall be subject to the penalties provided for in Section 881.99, division 1 of this chapter.

CHAPTER 880 *
Income Tax

- 880.01 Purpose of levy of income tax.**
- 880.02 Definitions.**
- 880.03 Rate and income taxable.**
- 880.04 Effective period.**
- 880.05 Method of determination of allocation of tax.**
- 880.06 Sales made in the City.**
- 880.07 Total allocation.**
- 880.08 Rentals.**
- 880.09 Operating loss-carry forward.**
- 880.10 Sources of income not taxed.**
- 880.11 When return required to be made.**
- 880.12 Form and content of return.**
- 880.13 Extension of time for filing returns.**
- 880.14 Consolidated returns.**
- 880.15 Amended returns.**
- 880.16 Payment of tax on filing of return.**
- 880.17 Collection at source.**
- 880.18 Declarations of income not collected at source.**
- 880.19 Filing of declaration.**
- 880.20 Form of declaration.**
- 880.21 Payment to accompany declaration.**
- 880.22 Annual return.**
- 880.23 Interest on unpaid tax.**
- 880.24 Penalties on unpaid tax.**
- 880.25 Exceptions.**
- 880.26 Abatement of interest and penalty.**
- 880.27 Violations.**
- 880.28 Failure to procure forms not excuse.**
- 880.29 Unpaid taxes recoverable as other debts.**
- 880.30 Refunds of taxes erroneously paid.**
- 880.31 Amounts of less than one dollar.**
- 880.32 Tax credit.**
- 880.33 Claim for credit.**
- 880.34 Disbursement of funds collected.**
- 880.35 Duty to receive tax imposed.**
- 880.36 Duty to enforce collection.**
- 880.37 Authority to make and enforce regulations; adoption of R.I.T.A.'s rules and regulations.**
- 880.38 Authority to arrange installment payments.**

*This current Chapter 880 of the City's Codified Ordinances will remain in effect for tax years arising prior to January 1, 2016.

880.39	Authority to determine amount of tax due.
880.40	Authority to make investigations.
880.41	Authority to compel productions of records.
880.42	Refusal to produce records.
880.43	Confidential nature of information obtained.
880.44	Taxpayer required to retain records.
880.45	Authority to contract for central collection facilities.
880.46	Board of Review established.
880.47	Duty of Board to approve regulations and hear appeals.
880.48	Right of appeal.
880.49	Declaration of legislative intent.
880.50	Collection of tax after termination of chapter.
880.51	Limitation on prosecutions.
880.52	Registration.
880.53	Authorization to provide notice.
880.99	Penalty.

CROSS REFERENCES

Power to tax – see Ohio Const., Art. XVIII, Sec. 3; CHTR. Art. VI

Payroll deductions – see Ohio R.C. 9.42

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

880.01 PURPOSE OF LEVY OF INCOME TAX.

To provide funds for the purpose of general municipal functions of the City of Strongsville including capital improvements to the street and storm drainage systems, the operation of, hiring additional personnel in, and capital improvements for, the Police, Fire and Emergency Medical Service departments, constructing, furnishing and equipping a Recreation and Senior Multi- Purpose Complex, and paying debt charges on securities of the City issued to pay costs of capital improvements, there shall be and is hereby levied a tax on all salaries, wages, commissions and other compensations, and on net profits as hereinafter provided. (Ord. 2005-101. Passed 5-16-05.)

880.02 DEFINITIONS.

For the purpose of this chapter, the terms, phrases, words and their derivations shall have the meanings given in the next succeeding sections. The singular shall include the plural, and the masculine shall include the feminine and the neuter.

- (a) "Adjusted federal taxable income" means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, but including subsequent adjustments from required additions and deductions as reflected in Ohio Revised Code Section 718.01. Pass-through entities must compute adjusted federal taxable income as if the pass-through entity were a C corporation. This definition does not apply to any

taxpayer required to file a return under Ohio Revised Code Section 5745.03 or to the net profit from a sole proprietorship.

- (b) "Administrator" means the individual designated by the Mayor and confirmed by Council to administer and enforce the provisions of the City income tax.
- (c) "Association" means any partnership, limited partnership, or other form of unincorporated enterprise, owned by two or more persons.
- (d) "Board of Review" means the Board created by and constituted as provided in Section 880.46.
- (e) "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 any other entity, excluding, however, all nonprofit corporations which are exempt from the payment of Federal income tax.
- (f) "City" means the City of Strongsville, Ohio.
- (g) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio or any other state, territory or foreign country or dependency.
- (h) "Employee" means one who works for wages, salary, commission or other type compensation in the service of an employer, as "employee" is defined in the federal Internal Revenue Code.
- (i) "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.
- (j) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.
- (k) "Form 2106" means Internal Revenue Service Form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.
- (l) "Generic form" means an electronic or paper form designed for reporting estimated municipal income taxes and/or annual municipal income tax liability and/or requests for refunds, which contain all of the information required on the City's regular tax return, estimated payment forms, and request for refund forms, and are in a similar format that will allow processing of the generic forms without altering the City's procedures for processing forms.
- (m) "Gross receipts" means the total income from any source whatever.
- (n) "Income from a pass-through entity" means partnership income of partners, membership interests of members of a limited liability company, distributive shares of shareholders of an S corporation, or other distributive or proportionate ownership shares of income from other pass-through entities.
- (o) "Intangible income" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not

limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred income. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings or other similar games of chance, which are otherwise taxed as taxable income.

- (p) "Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended.
- (q) "Military" means any person actively engaged in any branch of the Armed Forces, including individuals employed by any branch of the National Guard.
- (r) "Net profit" for a taxpayer other than an individual means adjusted federal taxable income and "net profit" for a taxpayer who is an individual means the individual's profit, other than amounts described in this chapter required to be reported on schedule C, schedule E, or schedule F.
- (s) "Nonresident" means an individual domiciled outside the City.
- (t) "Nonresident incorporated business entity" means an incorporated business entity not having an office or place of business within the City.
- (u) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the City.
- (v) "Other activity" means any undertaking, not otherwise specifically defined herein, which is normally entered into for profit, including, but not limited to, lottery, rental of real and personal property and a business conducted by a trust or guardianship estate.
- (w) "Other payer" means any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual.
- (x) "Owner" means a partner of a partnership, a member of a limited liability company, a shareholder of an S corporation, or other person with an ownership interest in a pass-through entity.
- (y) "Owner's proportionate share", with respect to each owner of a pass-through entity, means the ratio of:
 - (1) The owner's income from the pass-through entity that is subject to taxation by the municipal corporation, to
 - (2) The total income from that entity of all owners whose income from the entity is subject to taxation by that municipal corporation.
- (z) "Pass-through entity" means a partnership, limited liability company, S corporation, or any other class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code.
- (za) "Pension" means any amount paid to an employee or former employee that is reported to the recipient on an IRS Form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified

deferred compensation plans, reported as FICA/Medicare wages on an IRS Form W-2, Wage and Tax Statement, or successor form.

- (bb) "Person" includes individuals, firms, companies, business trusts, estates, trusts, partnerships, limited liability companies, associations, corporations, governmental entities, and any other entity. Whenever used in any clause prescribing and imposing a penalty, the term "person", as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.
- (cc) "Place of business" means any bona fide office, other than a mere statutory office, factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.
- (dd) "Qualified plan" means a retirement plan satisfying the requirements under section 401 of the Internal Revenue Code.
- (ee) "Qualifying wages" means wages, as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted in accordance with Section 718.03(A) of the Ohio Revised Code.
- (ff) "Resident" means an individual domiciled in the City.
- (gg) "Resident incorporated business entity" means an incorporated business entity having an office or place of business with the City.
- (hh) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the City.
- (ii) "Return preparer" means any person other than a taxpayer that is authorized by a taxpayer to complete or file an income tax return, report, or other document for or on behalf of the taxpayer.
- (jj) "Rules and regulations" means the rules and regulations as set forth in this chapter.
- (kk) "S Corporation" means a corporation that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.
- (ll) "Schedule C" means Internal Revenue Service schedule C filed by a taxpayer pursuant to the Internal Revenue Code.
- (mm) "Schedule E" means Internal Revenue Service schedule E filed by a taxpayer pursuant to the Internal Revenue Code.
- (nn) "Schedule F" means Internal Revenue Service schedule F filed by a taxpayer pursuant to the Internal Revenue Code.
- (oo) "Tax Administrator" means the individual charged with direct responsibility for administration of the City's Income Tax Ordinance.
- (pp) "Taxable income" means any and all income earned or received by an individual or an entity, the taxation of which by the City is not prohibited by federal law, state law, or specifically exempted under Section 880.10 of this chapter. Qualifying wages, salaries, commissions and other compensation paid by an employer or employers before any deduction, including bonuses paid for signing

or ratifying an employment contract and amounts paid by an employer to terminate an employment contract; lottery, gambling and sports winnings, games of chance, prizes and/or awards of six hundred dollars (\$600.00) or more; and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter shall be considered taxable income.

(qq) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(rr) "Taxpayer" means a person subject to a tax on income levied by a municipal corporation. "Taxpayer" does not include any person that is a disregarded entity or a qualifying subchapter S subsidiary for federal income tax purposes, but "taxpayer" includes any other person who owns the disregarded entity or qualifying subchapter S subsidiary.

(2014-155. Passed 9-2-14.)

880.03 RATE AND INCOME TAXABLE.

1. An annual tax for the purposes specified in Section 880.01 shall be imposed on and after July 1, 1993, at the rate of two percent (2%) per year (of which rate one and one-half percent (1-1/2%) is hereinafter referred to as the "Base Tax" and one-half of one percent (1/2%) is hereinafter referred to as the "Additional Tax") upon the following:

(a) On all qualifying wages, salaries, commissions and other compensation earned and/or received, and on each lottery prize award payment, gambling and sports winnings, games of chance, other prizes and/or awards of six hundred dollars (\$600.00) or more received during the effective period of this chapter by residents of the City.

(1) No deductions are permitted against income from lottery, gambling and sports winnings, games of chance, or other prizes or awards, unless the taxpayer is considered a professional gambler for federal income tax purposes, in which event related deductions as permitted by the Internal Revenue Code shall be allowed against such items of income.

(b) On all salaries, qualifying wages, commissions, other compensation and other taxable income earned or received during the effective period of this chapter by nonresidents of the City for work done or services performed or rendered within the City; and on each lottery prize award payment of six hundred dollars (\$600.00) or more received from any State of Ohio lottery or lottery in which the State of Ohio participates from a lottery ticket purchased in the City by nonresidents of the City during the effective period of this chapter.

(c) (1) On the portion attributable to the City of the net profits earned during the effective period of this chapter of all resident unincorporated business entities, pass-through entities,

professions or other activities, derived from work done, services performed or rendered and business or other activities conducted in the City.

- (2) On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident owner of a resident unincorporated business entity or pass-through entity not attributable to the City and not levied against such unincorporated business entity or pass-through entity.
- (d) (1) On the portion attributable to the City of the net profits earned during the effective period of this chapter of all nonresident unincorporated businesses, pass-through entities, professions or other activities, derived from work done, services performed or rendered and business and other activities conducted in the City, whether or not such unincorporated business entity has an office or place of business in the City.
- (2) On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident owner of a nonresident unincorporated business entity or pass-through entity not attributable to the City and not levied against such unincorporated business entity or pass-through entity.
- (e) On the portion attributable to the City of the net profits earned during the effective period of this chapter of all corporations that are not pass-through entities derived from work done, services performed or rendered and business or other activities conducted in the City, whether or not such corporations have an office or place of business in the City.

2. Businesses Both In and Outside the Municipal Boundaries.

- (a) This section does not apply to taxpayers that are subject to and required to file reports under Chapter 5745 of the Ohio Revised Code. Except as otherwise provided in paragraph 3 of this section, net profit from a business or profession conducted both within and without the boundaries of a municipal corporation shall be considered as having a taxable situs in such municipal corporation for purposes of municipal income taxation in the same proportion as the average ratio of the following:
- (b) Multiply the entire net profits of the business by a business apportionment percentage formula to be determined by:
 - (1) The average original cost of the real and tangible personal property owned or used by the taxpayer in the business or profession in such municipal corporation during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated. As used

in the preceding paragraph, real property includes 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 persons employed in the business or profession for services performed in such municipal corporation to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed, excluding compensation that is not taxable by the municipal corporation under Section 718.011 of the Ohio Revised Code;
- (3) Gross receipts of the business or profession from sales made and services performed during the taxable period in such municipal corporation to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.
- (4) Adding together the percentages determined in accordance with subsections (2)(b) (1), (2), and (3) hereof, or such of the aforesaid percentages as are applicable to the particular taxpayer and dividing the total so obtained by the number of percentages used in deriving such total.
 - (i) A factor is applicable even though it may be apportioned entirely in or outside the City.
 - (ii) Provided however, that in the event a just and equitable result cannot be obtained under the business apportionment percentage formula provided for herein, the Tax Administrator, upon application of the taxpayer, shall have the authority to substitute other factors or methods calculated to effect a fair and proper apportionment.

3. Except as otherwise provided in this section, net profit from rental activity not constituting a business or profession shall be subject to tax only by the municipal corporation in which the property generating the net profit is located.

4. A non-resident individual, who works in the City twelve (12) or fewer days per year shall be considered an occasional entrant, and shall not be subject to the City municipal income tax for those twelve (12) days. For purposes of the 12-day calculation, any portion of a day worked in the City shall be counted as one (1) day worked in the City.

Beginning with the thirteenth (13th) day, the employer of said individual shall begin withholding the City income tax from remuneration paid by the employer to the individual, and shall remit the withheld income tax to the City in accordance with the requirements of this

chapter, and shall remit taxes on income earned in the City by the individual for the first twelve (12) days.

If the individual is self-employed, it shall be the responsibility of the individual to remit the appropriate income tax to the City.

This section does not apply to entertainers or professional athletes, their employees or individuals who perform services on their behalf, or promoters and booking agents of such entertainment and sporting events.

5. This section does not apply to individuals who are residents of the Municipality and, except as otherwise provided in Section 718.01 of the Ohio Revised Code, the Municipality may impose a tax on all income earned by residents of the Municipality to the extent allowed by the United States Constitution.

(Ord. 2011-051. Passed 4-4-11.)

880.04 EFFECTIVE PERIOD.

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned on and after July 1, 1993.

(Ord. 2005-101. Passed 5-16-05.)

880.05 METHOD OF DETERMINATION OF ALLOCATION OF TAX.

In the taxation of income which is subject to the City income tax if the books and records of a taxpayer conducting a business or profession both within and without the City shall disclose with reasonable accuracy what portion of the net profit is attributable to that part of the business or profession conducted within the boundaries of the City, then only such portion shall be considered as having a taxable situs in the City for the purposes of municipal income taxation. The portion of the entire net profits of a taxpayer to be allocated as having been derived from within the City, 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 of property, payroll and sales, each of which shall be given equal weight, as follows:

- (a) The average original cost of the real and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average original cost 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 to persons employed in the business or profession for services performed in the City to wages, salaries and other compensation paid during the same period to

persons employed in the business or profession, wherever their services are performed, excluding compensation that is not taxable by the City under Section 718.011 of the Ohio Revised Code.

- (c) Gross receipts of the business or profession from sales made and services performed during the taxable period in the City 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 apportionment formula does not produce an equitable result, another basis may, under uniform regulations, be substituted so as to produce such result.

If the Tax Administrator approves the use of books and records as a substitute method, the following shall apply:

- (1) The net profits allocable to the City from business, professional or other activities conducted in the City by corporations or unincorporated entities, whether resident or non-resident, may be determined from the records of the taxpayer only if the taxpayer has bona fide records which disclose with reasonable accuracy what portion of his net profits is attributable to that part of his activities conducted within the City.
- (2) If the books and records of the taxpayer are used as the basis for apportioning net profits, a statement must accompany the return explaining the manner in which such apportionment is made in sufficient detail to enable the Tax Administrator to determine whether the net profits attributable to the City are apportioned with reasonable accuracy.
- (3) In determining the income allocable to the City from the books and records of a taxpayer, an adjustment may be made for the contribution made to the production of such income by headquarters activities of the taxpayer, whether such headquarters is within or without the City.
(Ord. 2005-101. Passed 5-16-05.)

880.06 SALES MADE IN THE CITY.

As used in Section 880.05(c) "sales made in the City" means:

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

- or promotion of sales at the place where delivery is made.
- (d) Except as otherwise provided in subsection (e) hereof, net profit from rental activity not constituting a business or profession shall be subject to tax only by the municipal corporation in which the property generating the net profit is located.
 - (e) This section shall not apply to individuals who are residents of the City and, except as otherwise provided in Section 718.01 of the Ohio Revised Code, the City may impose a tax on all income earned by residents of the municipal corporation to the extent allowed by the United States Constitution.
(Ord. 2005-101. Passed 5-16-05.)

880.07 TOTAL ALLOCATION.

Add together the percentages determined in accordance with Section 880.05(a) to (c) 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 such total in order to obtain the business allocation percentage referred to in Section 880.05.

A factor is applicable even though it may be allocable entirely in or outside the City.
(Ord. 2005-101. Passed 5-16-05.)

880.08 RENTALS.

(a) Rental income received by a taxpayer shall be included in the computation of net profits from business activities under Section 880.03(c) to (e), 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.

(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; provided that 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; provided further that 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; and provided further that 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) It shall be mandatory for every property owner subject to the provisions of this

section to personally or through a management agent submit a list to the Administrator of names and addresses of all persons, firms, corporations or other entities occupying, leasing, renting or otherwise using the premises within the Municipality in such a manner as to produce economic benefit to the property owner, whether or not such benefit is called "rent" and whether or not such benefit results in a profit or loss. The required list shall be prepared as of December 31 of each year and submitted on or before January 31 of the following year and at such other times as may be prescribed by the Administrator.

(Ord. 2005-101. Passed 5-16-05.)

880.09 OPERATING LOSS-CARRY FORWARD.

(a) The portion of a net operating loss sustained in any taxable year subsequent to October 1, 1967, allocable to the City may be applied against the portion of the profit of succeeding tax years allocable to the City 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 to the City in the same manner as provided herein for allocating net profits to the City.

(c) The Administrator shall provide by rules and regulations the manner in which such net operating loss-carry forward shall be determined.

(Ord. 2005-101. Passed 5-16-05.)

880.10 SOURCES OF INCOME NOT TAXED.

(a) The tax provided for herein shall not be levied on the following:

- (1) Pay or allowance of members of the armed forces of the United States and of their reserve components, including the Ohio National Guard;
- (2) 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.
- (3) Poor relief, unemployment insurance benefits, old age pensions or similar payments including disability benefits received from local, State or Federal governments or charitable, religious or educational organizations.
- (4) 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.
- (5) Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when such are conducted by bonafide charitable, religious or educational organizations and associations.

- (6) Alimony received.
- (7) Personal earnings of any natural person under eighteen years of age.
- (8) Compensation for personal injuries or for damages to property by way of insurance or otherwise.
- (9) Interest, dividends and other revenue from intangible property.
- (10) Gains from involuntary conversion, cancellation of indebtedness, interest on Federal obligations, items of income already taxed by the State from which the City 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).
- (11) 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.
- (12) Salaries, wages, commissions and other compensation 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 City to impose net income taxes.
- (13) The rental value of a home furnished to an ordained minister of the gospel as part of his compensation, or the rental allowance paid to a bona fide minister of the gospel as part of his compensation, to the extent used by him to rent or provide a home pursuant to section 107 of the Internal Revenue Code.
- (14) Compensation paid under section 3501.28 or 3501.36 of the Ohio Revised Code to a person serving as a precinct official, to the extent that such compensation does not exceed one thousand dollars (\$1,000) annually. Such compensation in excess of one thousand dollars may be subject to taxation. The payer of such compensation is not required to withhold municipal tax from that compensation.
- (15) Compensation paid to an employee of a transit authority, regional transit authority, or a regional transit commission created under Chapter 306 of the Ohio Revised Code for operating a transit bus or other motor vehicle for the authority or commission in or through the City, unless the bus or vehicle is operated on a regularly scheduled route, the operator is subject to such tax by reason of residence or domicile in the City, or the headquarters of the authority or commission is located within the City.
- (16) Personal earnings of any natural person under eighteen years of age.
- (17) Mentally retarded and developmentally disabled employees earning less than the minimum hourly wage while employed at government sponsored sheltered workshops shall be exempt from the levy of the tax provided herein with approval of the Tax Administrator.

- (18) The City shall not tax the compensation paid to a nonresident individual for personal services performed by the individual in the City on twelve (12) or fewer days in a calendar year unless one of the following applies:
- A. The individual is an employee of another person, the principal place of business of the individual's employer is located in another municipality in Ohio that imposes a tax applying to compensation paid to the individual for services paid on those days; and the individual is not liable to that other municipality for tax on the compensation paid for such services.
 - B. The individual is a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such promoter, all as may be reasonably defined by the City.

For purposes of this rule, any portion of a day worked in the City shall be counted as one day.

- (19) The income of a public utility, when that public utility is subject to the tax levied under section 5727.24 or 5727.30 of the Ohio Revised Code, except a municipal corporation may tax the following, subject to Chapter 5745 of the Ohio Revised Code:
- A. The income of an electric company or combined company;
 - B. The income of a telephone company.
- As used in division (a)(19) of this section, "combined company", "electric company", and "telephone company" have the same meanings as in section 5727.01 of the Ohio Revised Code.
- (20) An S corporation shareholder's distributive share of net profits of the S corporation, other than any part of the distributive share of net profits that represents wages as defined in section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in section 1402(a) of the Internal Revenue Code, to the extent such distributive share would not be allocated or apportioned to this State under division (B)(1) and (2) of section 5733.05 of the Ohio Revised Code if the S corporation were a corporation subject to the taxes imposed under Chapter 5733 of the Ohio Revised Code.

(b) Generally, the above noted items in this section are the only forms of income not subject to the tax. Any other income, benefits, or other forms of compensation shall be taxable.

(Ord. 2005-101. Passed 5-16-05.)

880.11 WHEN RETURN REQUIRED TO BE MADE.

Each taxpayer shall, whether or not a tax be 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.

(Ord. 2005-101. Passed 5-16-05.)

880.12 FORM AND CONTENT OF RETURN.

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

- (a) The aggregate amounts of wages, commissions and other compensation earned and gross income from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to the 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.

(Ord. 2005-101. Passed 5-16-05.)

880.13 EXTENSION OF TIME FOR FILING RETURNS.

(a) Any taxpayer that has requested an extension for filing a federal income tax return may request an extension for the filing of a Municipal Income Tax Return by filing a copy of the taxpayer's federal extension request with the Municipal Tax Division. Any taxpayer not required to file a federal income tax return may request an extension for filing a Municipal Income Tax Return in writing. The request for extension must be filed on or before the original due date for the annual return. If the request is granted, the extended due date of the municipal income tax return shall be the last day of the month following the month to which the due date of the federal income tax return has been extended.

(b) The Tax Administrator may deny a taxpayer's request for extension if the taxpayer:

- (1) Fails to timely file the request; or
- (2) Fails to file a copy of the federal extension request, (if applicable); or
- (3) Owes the Municipality any delinquent income tax, penalty, interest or other charge for the late payment or nonpayment of income tax; or
- (4) Has failed to file any required income tax return, report, or other related document for a prior tax period.

(c) The granting of an extension for filing a Municipal tax return does not extend the due date as provided in this section for payment of the tax; hence, penalty and interest may apply to any unpaid tax during the period of extension at the rate set out by Sections 880.23 and 880.24. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the extension period provided all other filing and payment requirements of

the Tax Code have been met. Any extension by the Tax Administrator shall be granted upon the condition that declaration filing and payment requirements have been fulfilled; however, if, upon further examination it then becomes evident that declaration filing and payment requirements have not been fulfilled, penalty and interest may be assessed in full and in the same manner as though no extension had been granted.

(Ord. 2005-101. Passed 5-16-05.)

880.14 CONSOLIDATED RETURNS.

(a) Filing of consolidated returns may be permitted or required in accordance with rules and regulations prescribed by the Administrator.

(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 City 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 City. If the Administrator finds that net profits are not properly allocated to the City by reason of transactions with stockholders or with other corporations related by stock ownership or interlocking directorates, or transactions with such division, branch, factory, office, laboratory 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 City.

(Ord. 2005-101. Passed 5-16-05.)

880.15 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 880.05 through 880.07 and 880.32 through 880.51. 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 City tax liability, such taxpayer shall make and file an amended City return showing income subject to the City 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. 2005-101. Passed 5-16-05.)

880.16 PAYMENT OF TAX ON FILING OF RETURNS.

(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, however, that:

(1) Where any portion of the tax so due has been deducted at the source

- pursuant to the provisions of Section 880.17, or
- (2) Where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 880.18, or
 - (3) Where an income tax has been paid on the same income to another municipality credit for the amount so deducted or paid, or credit to the extent provided for in Section 880.33, shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing such return.

(b) A taxpayer who has overpaid the amount of tax to which the City is entitled under the provisions of this chapter may have such overpayment applied against any subsequent liability hereunder or, at his election, indicated on the return, such overpayment, or part thereof, shall be refunded, provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.
(Ord. 2005-101. Passed 5-16-05.)

880.17 COLLECTION AT SOURCE.

(a) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the City shall deduct, at the time of the payment of such salary, wages, commission or other compensation, the tax at its then applicable percentage of the gross salaries, wages, commissions or other compensation 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 any employer in any one month is less than one hundred dollars (\$100.00), the employer may defer the filing of the 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.

(b) Such 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. Such 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 the tax shall be deemed to hold the same until payment is made by such employer to the City as a trustee for the benefit of the City, and any such tax collected by such employer from his employees shall, until the same is paid to the City 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 City, but such employee shall be subject to all of the requirements of this chapter.

(e) The officer or employee having control or supervision of or charged with the responsibility of, filing the return and making the payment, shall be personally liable for failure to file the return or pay the tax due as required herein. The dissolution, bankruptcy or reorganization of any such employer does not discharge an officer's or employee's liability for a prior failure of such business to file a return or pay taxes due.
(Ord. 2005-101. Passed 5-16-05.)

880.18 DECLARATIONS OF INCOME NOT COLLECTED AT SOURCE.

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 during the current tax year, together with the estimated tax due thereon, less the amount withheld within the City and less the tax credit allowed in Section 880.32, unless the entire taxable income is subject to withholding within the City, pursuant to Section 880.17. If the estimated tax for the current year, less the tax to be withheld and less such tax credit, amounts to not more than fifty dollars (\$50.00), no declaration or payment of estimated tax is required.
(Ord. 2005-101. Passed 5-16-05.)

880.19 FILING OF DECLARATION.

(a) The declaration required by Section 880.18 shall be filed on or before April 15 of each year during the effective period set forth in Section 880.04 or on or before the fifteenth (15th) day of the fourth (4th) month following the date the taxpayer becomes subject to tax for the first time.

(b) Those taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth month following the beginning of each fiscal year or period.
(Ord. 2005-101. Passed 5-16-05.)

880.20 FORM OF DECLARATION.

(a) The declaration required by Section 880.18 shall be filed upon a form furnished by or obtainable from the Administrator or an acceptable generic form. As provided in Section 880.18, credit shall be taken for the City tax to be withheld from any portion of such income and credit shall be taken for tax to be paid or withheld and remitted to another taxing municipality, in accordance with the provisions of Section 880.32.

(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. 2005-101. Passed 5-16-05.)

880.21 PAYMENT TO ACCOMPANY DECLARATION.

(a) The declaration of estimated tax to be paid to the City by taxpayers who are individuals shall be accompanied by a payment of at least one-fourth of the estimated annual tax and which shall be paid on or before the last day of the seventh, tenth and thirteenth months after the beginning of the taxable year.

(b) The declaration of estimated tax to be paid to the City by taxpayers that are not individuals shall be accompanied by a payment of at least one-fourth of the estimated annual tax which shall be paid on or before the fifteenth day of the sixth, ninth and twelfth months after the beginning of the taxable year.

(c) 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.

(Ord. 2005-101. Passed 5-16-05.)

880.22 ANNUAL RETURN.

On or before the fifteenth (15th) 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 City shall be paid therewith in accordance with the provisions of Section 880.16. However, any taxpayer may file, on or before the last day of the first month of the year following that for which such declaration or amended declaration was filed, an annual return and pay any balance due at such time in lieu of filing such declaration or an amended declaration, and in lieu of paying the final quarterly installment based upon a declaration or amended declaration of estimated tax.

(Ord. 2005-101. Passed 5-16-05.)

880.23 INTEREST ON UNPAID TAX.

All taxes imposed and all moneys withheld or required to be withheld by employers and all installments of estimated taxes required to be paid under the provisions of this chapter and remaining unpaid after they become due, shall bear interest at the rate of eight percent (8%) per year. No interest shall be assessed on estimated payments if the taxpayer has remitted an amount equal to one hundred percent (100%) of the previous year's tax liability, provided that the previous year reflected a 12-month period, or if ninety percent (90%) of the actual liability has been received.

(Ord. 2005-101. Passed 5-16-05.)

880.24 PENALTIES ON UNPAID TAX.

In addition to interest as provided in Section 880.23, penalties based on the unpaid tax or installments of estimated tax are hereby imposed as follows:

- (a) For failure to pay taxes or estimated taxes due, other than taxes withheld: ten percent per year, but not less than twenty-five dollars (\$25.00).
- (b) For failure to remit taxes withheld from employees: ten percent per month or

fraction thereof, but the accumulated penalty shall not exceed fifty percent upon any unpaid amount and shall not be less than twenty-five dollars (\$25.00).

- (c) No penalty shall be assessed on estimated payments if the taxpayer has remitted an amount equal to one hundred percent (100%) of the previous year's tax liability, provided that the previous year reflected a 12-month period, or if ninety percent (90%) of the actual liability has been received.
(Ord. 2005-101. Passed 5-16-05.)

880.25 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 thereof within the time prescribed by the Administrator. In the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a Federal audit, providing an amended return is filed and the additional tax is paid within three months after a final determination of the Federal tax liability.

(Ord. 2005-101. Passed 5-16-05.)

880.26 ABATEMENT OF INTEREST AND PENALTY.

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

(Ord. 2005-101. Passed 5-16-05.)

880.27 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) 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 upon order or subpoena of the Administrator;
- (g) Refuse to disclose to the Administrator any information with respect to the income or net profits 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 City tax withheld, or knowingly give the Administrator false information;
- (k) Attempt to do anything whatever to evade the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.
(Ord. 2005-101. Passed 5-16-05.)

880.28 FAILURE TO PROCURE FORMS NOT EXCUSE.

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. 2005-101. Passed 5-16-05.)

880.29 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, provided, however, in those cases in which a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitations, the period within which an additional assessment may be made by the Administrator shall be one year from the time of the final determination of the Federal tax liability.
(Ord. 2005-101. Passed 5-16-05.)

880.30 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 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. 2005-101. Passed 5-16-05.)

880.31 AMOUNTS OF LESS THAN ONE DOLLAR.

Amounts of less than one dollar (\$1.00) shall not be collected or refunded.
(Ord. 2005-101. Passed 5-16-05.)

880.32 TAX CREDIT.

(a) When the taxable income of a resident of the City is subject to a municipal income tax in another municipality on the same income taxable under this chapter, such resident shall be allowed a credit of the amount of income tax paid on such taxable income to such other municipality, equal to 75 percent of the amount obtained by multiplying the lower

of the tax rate of such other municipality or of the City by the taxable income earned in or attributable to the municipality of employment or business activity. For the purpose of this section, taxable income shall include the distributive share of net profits of a resident partner or owner of an unincorporated business entity.

(b) Effective with the 2004 tax year, and except as provided in subsection (c) hereof, if tax or withholding is paid to a municipal corporation on income or wages, and if a second municipal corporation imposes a tax on that income or wages after the time period allowed for a refund of the tax or withholding paid to the first municipal corporation, the second municipal corporation shall allow a nonrefundable credit, against the tax or withholding the second municipality claims is due with respect to such income or wages equal to the tax or withholding already paid to the first municipal corporation.

(c) If the tax rate in the second municipal corporation is less than the tax rate in the first municipal corporation, then the credit described in subsection (b) of this section shall be calculated using the tax rate in effect in the second municipal corporation.

(d) A claim for credit or refund under this section shall be made in such manner as the Administrator may by regulation provide. In the event such City resident fails, neglects or refuses to file an annual return or declaration on the form prescribed by the Administrator, he shall not be entitled to such credit or refund and shall be considered in violation of this chapter for failure to file a return.

(e) However, nothing in this section permits any credit carryover.
(Ord. 2009-253. Passed 1-4-10.)

880.33 CLAIM FOR CREDIT.

Any claim for credit for income taxes paid another municipality on the same income taxable hereunder, or claim for or assignment of any refund due to the credit provided for herein, must be filed with the Administrator on or before December 31 of the year following that for which such credit is claimed, provided that in the case such claim for reciprocity refund shall have been assigned to the Municipality of residence, such municipality of residence shall file a claim for refund with the Administrator on or before January 31 following. Failure to file such claim for reciprocity credit or refund, or assignment thereof, within the time prescribed herein shall render such credit, claim for refund or assignment null and void.

(Ord. 2005-101. Passed 5-16-05.)

880.34 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) Second, one-sixth of the balance remaining which is attributable to the Base Tax, as defined in Section 880.03, after payment of the expenses referred to in subsection (a) hereof shall be deposited in the Street Construction, Maintenance and Repair Fund to pay costs of street construction, maintenance and repair, including debt service charges on bonds and notes issued to pay costs of those capital improvements.
- (c) Third, all of the balance remaining which is attributable to the Additional Tax, as defined in Section 880.03, after payment of the expenses referred to in subsection (a) hereof shall be placed in a special fund or funds and used only for general municipal functions of the City of Strongsville including capital improvements to the street and storm drainage systems, the operation of, hiring additional personnel in, and capital improvements for, the Police, Fire and Emergency Medical Service departments, constructing, furnishing and equipping a Recreation and Senior Multi- Purpose Complex, and paying debt charges on securities of the City issued to pay costs of capital improvements.
- (d) The balance remaining after payment of the expenses referred to in subsection (a) hereof and the payments referred to in subsections (b) and (c) hereof shall be deposited in the General Fund for municipal purposes.
(Ord. 2005-101. Passed 5-16-05.)

880.35 DUTY TO RECEIVE TAX IMPOSED.

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.

(Ord. 2005-101. Passed 5-16-05.)

880.36 DUTY TO ENFORCE COLLECTION.

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

(Ord. 2005-101. Passed 5-16-05.)

880.37 AUTHORITY TO MAKE AND ENFORCE REGULATIONS; ADOPTION OF R.I.T.A.'S RULES AND REGULATIONS.

(a) 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 re-examination and correction of returns.

(b) Effective January 1, 2014, there is also hereby adopted for the purpose of establishing rules and regulations for the collection of municipal income taxes and the administration and enforcement of this chapter, the Rules and Regulations of the Regional Income Tax Agency (R.I.T.A.), in the most current edition or update thereof, including all additions, deletions, and amendments made subsequent hereto, and the same are hereby incorporated herein as if fully set out at length save and except such portions as may be hereinafter added, modified, or deleted therein.

(c) R.I.T.A.'s Rules and Regulations shall be in addition to any rules and regulations adopted and promulgated by the Administrator pursuant to authority granted under Section 880.37(a) above. In any matter where a rule or regulation adopted and promulgated by the Administrator conflicts with any of R.I.T.A.'s Rules and Regulations, the rule or regulation adopted and promulgated by the Administrator shall prevail over and render null and void the R.I.T.A. rule or regulation with respect to the City of Strongsville.
(Ord. 2014-155. Passed 9-2-14.)

880.38 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 proven 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 880.27, 880.29 and 880.99 shall apply.
(Ord. 2005-101. Passed 5-16-05.)

880.39 AUTHORITY TO DETERMINE AMOUNT OF TAX DUE.

In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Administrator may determine the amount of tax appearing to be due the City from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined together with interest and penalties thereon, if any.
(Ord. 2005-101. Passed 5-16-05.)

880.40 AUTHORITY TO MAKE INVESTIGATIONS.

(a) 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 person 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.

(b) 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 for making such examinations and investigations as are hereby authorized.

(Ord. 2005-101. Passed 5-16-05.)

880.41 AUTHORITY TO COMPEL PRODUCTIONS 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, papers, records and Federal income tax returns and the attendance of all persons before him whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

(Ord. 2005-101. Passed 5-16-05.)

880.42 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 deemed a violation of this chapter, punishable as provided in Section 880.99.

(Ord. 2005-101. Passed 5-16-05.)

880.43 CONFIDENTIAL NATURE OF INFORMATION OBTAINED.

Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential except for official purposes or except in accordance with proper judicial order. No person shall divulge such information.

(Ord. 2005-101. Passed 5-16-05.)

880.44 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. 2005-101. Passed 5-16-05.)

880.45 AUTHORITY TO CONTRACT FOR CENTRAL COLLECTION FACILITIES.

The City having already entered into an agreement for the establishment of a Regional

Council of Governments pursuant to Ordinance 1971-95, which Council has organized a municipal tax collection agency known as "Regional Income Tax Agency", the Board of Trustees of the Regional Income Tax Agency is hereby authorized to administer and enforce the provisions of this chapter as the agent of the City, and the duties and authority of the Administrator hereunder may be performed by the Board of Trustees of the Agency through the Administrator of the Agency. However, the Administrator of the Agency shall have no authority to abate penalties or interest provided for in Sections 880.23 and 880.24. (Ord. 2005-101. Passed 5-16-05.)

880.46 BOARD OF REVIEW ESTABLISHED.

A Board of Review, consisting of the Director of Finance of the City, the Law Director and a member of Council to be elected by that body, is hereby created. The Board shall select, each year for a one-year term, one of its members to serve as Chairman and one to serve as Secretary. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 880.43 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal. (Ord. 2005-101. Passed 5-16-05.)

880.47 DUTY OF BOARD TO APPROVE REGULATIONS AND HEAR APPEALS.

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. The Board shall maintain a record of its transactions, which are not public records under Ohio Revised Code Section 149.43. Hearings requested by a taxpayer before the Board are not meetings of a public body subject to section 121.22 of the Ohio Revised Code. (Ord. 2005-101. Passed 5-16-05.)

880.48 RIGHT OF APPEAL.

Whenever the Tax Administrator issues a decision regarding a municipal income tax obligation that is subject to appeal, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the decision and of the manner in which the taxpayer may appeal the decision. 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 Administrator the required returns or other documents pertaining to the municipal income tax obligation at issue in the decision may appeal therefrom to the Board of Review within 30 days from the announcement of such ruling or decision by the Administrator, by filing a written request with the Board stating why the decision should be deemed incorrect or

unlawful. The Board shall schedule a hearing within 45 days after receiving the request, unless the taxpayer waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board and may be represented by an attorney at law, certified public accountant, or other representative. The Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof. The Board shall issue a final decision on the appeal within 90 days after the Board's final hearing on the appeal, and send a copy of its final decision by ordinary mail to all of the parties to the appeal within 15 days after issuing the decision. The taxpayer or Administrator may appeal the Board's decision as provided in section 5717.011 of the Ohio Revised Code.

(Ord. 2005-101. Passed 5-16-05.)

880.49 DECLARATION OF LEGISLATIVE INTENT.

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. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

(Ord. 2005-101. Passed 5-16-05.)

880.50 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions and proceedings for collecting any tax so levied or enforcing any 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 such taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Sections 880.27, 880.28, 880.29, 880.30, 880.31 and 880.99(b).

(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 880.11 and 880.17 as though the same were continuing.

(Ord. 2005-101. Passed 5-16-05.)

880.51 LIMITATION ON PROSECUTIONS.

All prosecutions under this chapter must be commenced within the periods set forth in Ohio R.C. 718.06.

(Ord. 2005-101. Passed 5-16-05.)

880.52 REGISTRATION.

(a) Each taxpayer subject to the provisions of this chapter shall register with the

Administrator within thirty days from the date that the taxpayer first receives taxable income. Such registration shall include such information as is required to comply with this Code and the regulations of the Administrator.

(b) Each business entity applying for a permit or license to perform work and/or services within the City shall first register with the Administrator and provide such information as is required to comply with this code and the regulations of the Administrator. No permit or license so applied for shall be issued until the Administrator has certified that the business entity is in compliance.

(Ord. 2005-101. Passed 5-16-05.)

880.53 AUTHORIZATION TO PROVIDE NOTICE.

(a) The Administrator is authorized to provide notice, to the extent practicable, to each new residential property owner and occupant of the registration requirements of Section 880.52.

(b) Each owner of a multifamily dwelling or residential rental property shall provide the Administrator with the names and addresses of each adult tenant or lessee within fifteen days from the date of the tenant's or the lessee's occupancy of the owner's premises, in order to afford the Administrator the opportunity to provide notice of the requirements of this section.

(c) Failure of the Administrator to provide notice as authorized in this section shall not waive, remove or otherwise affect the obligation of each taxpayer under the provisions of Section 880.52.

(Ord. 2005-101. Passed 5-16-05.)

880.99 PENALTY.

(a) Whoever violates or fails to comply with any of the provisions of this chapter, for which no penalty is otherwise provided, is guilty of a misdemeanor of the first degree and shall be fined not more than one thousand dollars (\$1,000) or imprisoned not more than six months, or both, for each offense. A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues.

(b) Whoever violates Section 880.43 is guilty of a misdemeanor of the first degree for each offense. Each disclosure shall constitute a separate offense. In addition, any employee of the City who violates Section 880.43 shall be guilty of an offense punishable by immediate dismissal.

(Ord. 2005-101. Passed 5-16-05.)

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 213

By: Mr. Maloney

AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD, BEING A PORTION OF PPN 397-01-012, AND ADDITIONAL PROPERTY AT 18485 SHURMER ROAD, BEING ALL OF PPN 397-01-023, ALL IN THE CITY OF STRONGSVILLE, FROM R1-75 (ONE FAMILY 75) CLASSIFICATION TO PF (PUBLIC FACILITIES) CLASSIFICATION, AND DECLARING AN EMERGENCY.

WHEREAS, the owners of certain property located at 15733 Pearl Road, in the City of Strongsville, known as being Permanent Parcel No. 397-01-012, have submitted, through their authorized agent, a petition requesting rezoning of a portion of such property from R1-75 (One Family 75) classification to PF (Public Facilities) classification; and

WHEREAS, the same owners of additional property located at 18485 Shurmer Road, in the City of Strongsville, and known as being Permanent Parcel No. 397-01-023 have submitted an additional petition requesting rezoning of all such property from R1-75 (One Family 75) classification to PF (Public Facilities) classification; and

WHEREAS, Article VIII, Section 6 of the City Charter provides that neither the Council, the Mayor, any Board, including Board of Appeals, or Commission appointed pursuant to this Charter, or any ordinance or resolution of this Municipality, nor any other agent, employee, person or organization acting for or on behalf of this Municipality, by whatever authority or purported authority, shall by ordinance, resolution, motion, proclamation, statement, legislative or administrative action, or variance effect a change in the zoning classification or district of any property or area in the City of Strongsville from R1-75 (One Family 75) or R1-100 (One Family 100) commonly known as single family residential, or by whatever other name called, to any other zoning classification or district unless the change or grant, after adoption in accordance with applicable administrative and/or legislative procedures, is approved at a regularly scheduled election by a majority vote of the electors voting thereon, in the City of Strongsville and in each ward in which the change is applicable to property in the ward.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA, AND STATE OF OHIO:

Section 1. That the Zoning Map of the City of Strongsville, adopted by Section 1250.03 of Title Six, Part Twelve of the Codified Ordinances of Strongsville, be amended to change the zoning classification of a portion of Permanent Parcel No. 397-01-012, being that certain property described in Exhibit "A" and depicted in Exhibit "B", which are attached hereto and incorporated herein as if fully rewritten; and all of Permanent Parcel No. 397-01-023, being that certain property described in Exhibit "C" and depicted in Exhibit "D", also attached hereto and incorporated herein as if fully rewritten, from R1-75 (One Family 75) classification to PF (Public Facilities) classification, provided that such amendments are approved at a regularly scheduled election by a majority vote of the electors voting thereon in the City of Strongsville and in each ward in which the changes are applicable to the property in the ward.

Section 2. That, if approved by the electors as set forth in Section 1 above, the Clerk of Council is hereby authorized to cause the necessary changes on the Zoning Map to be made in order to reflect the zoning changes in classification as provided in this Ordinance.

Section 3. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 4. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is immediately necessary to rezone such property in order to meet the deadline for submittal of this issue to the ballot in accordance with law, to afford the applicant an opportunity to submit plans and commence construction, and to enhance economic development within the City. Therefore, provided this Ordinance receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise from and after the earliest period allowed by law.

First Reading October 19, 2015

Referred to Planning Commission

Second Reading: _____

October 20, 2015

CITY OF STRONGSVILLE, OHIO
 ORDINANCE NO. 2015 - 213
 Page 3

*Favorable recommendation by
 Planning Commission*
 Approved: October 22, 2015

Third Reading: _____

Public Hearing: _____

 President of Council

Approved: _____
 Mayor

Date Passed: _____

Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
 Clerk of Council

ORD. No. 2015-213 Amended: _____
 1st Rdg. 10-19-15 Ref: PC/P2E
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

 Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____

Mc Steen & Associates
ENGINEERS & SURVEYORS

File No. 15-124
October 8, 2015

LEGAL DESCRIPTION
PARCEL 4
Permanent Parcel No. 397-01-012
Re-Zone One Family 75 (R1-75) to Public Facility (PF)
Strongsville, Ohio

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio, and known as being part of Original Strongsville Township Lot Number 57, said premises being more particularly bounded and described as follows:

BEGINNING on the centerline of Pearl Road, U.S. Route 42 (variable width) at its intersection with the southerly line of a parcel of land conveyed to Altenheim Properties, Inc. by deed recorded in document number 200712200650 of Cuyahoga County Records, said point being distant due South, measured along said centerline, 951.79 feet from its intersection with the centerline of Shermer Road, thence Due North along the centerline of said Pearl Road, U.S. Route 42 (variable width), a distance of 193.05 feet to the northwest corner of said Altenheim Properties, Inc. lands, thence North 89°-04'-41" East along the northerly line of said Altenheim Properties, Inc. lands, a distance of 626.85 feet to a point and the **TRUE PLACE OF BEGINNING** of the premises herein described;

Course No. 1: thence continuing **North 89°-04'-41" East** along the northerly line of said Altenheim Properties, Inc. lands, a distance of **390.00 feet** to the northeast corner of said Altenheim Properties, Inc. lands;

Course No. 2: thence **South 00°-44'-56" West** along the easterly line of said Altenheim Properties, Inc. lands, a distance of **193.11 feet** to the southeast corner of said Altenheim Properties, Inc. lands;

Course No. 3: thence **South 89°-04'-41" West** along the southerly line of said Altenheim Properties, Inc. lands, a distance of **390.00 feet** to a point;

J:\CURRENT PROJECTS\15-224\documents\15-224 R1-75 to PF.doc

Corporate Office: 1415 East 286th Street Wickliffe, Ohio 44092

440.585.9800 Toll Free: 800.250.3451 Mortgage Fax 440.585.9801 Survey Fax 440.585.9802
www.mcsteen.com

EXHIBIT A

Course No. 4: thence **North 00°-44'-56" East** a distance of **193.11 feet** to a point in the northerly line of said Altenheim Properties, Inc. lands and the true place of beginning, said premises containing **1.728 acre** of land more or less, as described by **McSteen & Associates, Inc.** under Project No. 15-224 and being subject to all legal highways and easements of record.

E:\CURRENT PROJECTS\15-224\documents\15-224 R1-75 to PF.doc

Corporate Office: 1415 East 286th Street Wickliffe, Ohio 44092

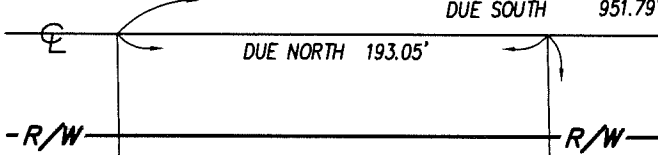
440.585.9800 Toll Free: 800.250.3451 Mortgage Fax 440.585.9801 Survey Fax 440.585.9802
www.mcsteen.com

PEARL ROAD (U. S. ROUTE 42)

Variable Width Public Right Of Way

DUE SOUTH 951.79'

DUE NORTH 193.05'



SHURMER ROAD
60' Public Right Of Way

PART PPN 397-01-012
PARCEL 4
ALTENHEIM PROPERTIES, INC.
AFN 200712200650 C.C.R.

N 89°04'41" E 626.85'

N 00°44'56" E 193.11'

TRUE PLACE
OF BEGINNING

N 89°04'41" E 390.00'

PART PPN 397-01-012
PARCEL 4
ALTENHEIM PROPERTIES, INC.
AFN 200712200650 C.C.R.
1.728 Acres

S 89°04'41" W 390.00'

PPN 397-01-001
ECHO STRONGSVILLE, LLC
AFN 201210290454 C.C.R.

S 00°44'56" W 193.11'

S. L. 279
PPN 397-02-010
ELAINE GOMMEL
VOL. 96-8073
PG. 17 C.C.R.

S. L. 278
PPN 397-01-067
JAMES M. & ADELA E. PONTIKOS
VOL. 85-1650, PG. 9 C.C.R.

HUNTING MEADOWS SUBDIVISION No. 6
VOL. 213, PG. 68 C. C. M. R.

EXHIBIT TO ACCOMPANY LEGAL DESCRIPTION

for

PPN 397-01-012

**REZONE FROM ONE FAMILY 75 (R1-75)
to PUBLIC FACILITY (PF)**

**CITY OF STRONGSVILLE
COUNTY OF CUYAHOGA - STATE OF OHIO**

JOB No. 15-224

PPN 397-01-007
ALTENHEIM PROPERTIES, INC.
AFN 200712200650 C.C.R.

NORTH

GRAPHIC SCALE



1 INCH = 80 FEET

EXHIBIT B

Petition For Zoning Change - Legal Description
Altenheim Properties, Inc.
397-01-023

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio:

And known as being Sublot No. 8 in Allstate Realty and Building Company's Breesewood Subdivision No. 1 of part of Original Strongsville Township Lot No. 44, as shown by the recorded plat in Volume 157 of Maps, Page 26 of Cuyahoga County Records as appears by said plat, be the same more or less but subject to all legal highways.

Permanent Parcel No.: 397-01-023

Property Address: 18485 Shurmer Road, Strongsville, Ohio 44136

EXHIBIT C

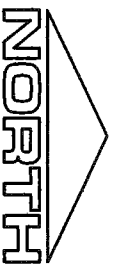
PPN 397-01-023

REZONE FROM ONE FAMILY 75 (R1-75)
to PUBLIC FACILITY (PF)

CITY OF STRONGSVILLE
COUNTY OF CUYAHOGA - STATE OF OHIO
JOB No. 15-224

EXHIBIT

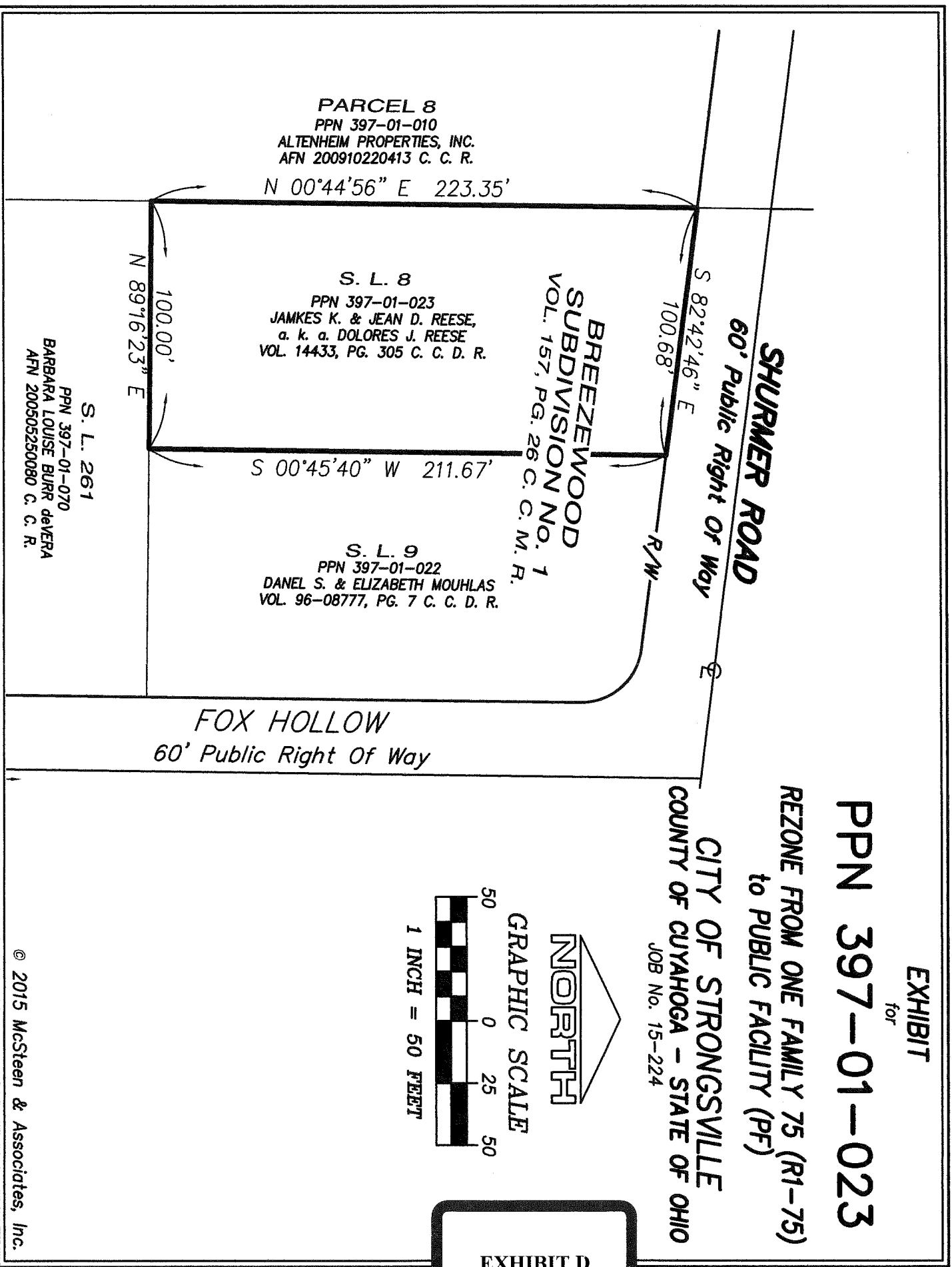
for



GRAPHIC SCALE



EXHIBIT D



PETITION FOR ZONING CHANGE

Ordinance Number: 2015-213

To the Council of the City of Strongsville, County of Cuyahoga, State of Ohio:

I/We, the undersigned owner(s) of the property set above our names on the Property Description Form attached to this document, hereby petition your Honorable Body that said property be changed from a class R1-75 use to a class PF use.

Such change is necessary for the preservation and enjoyment of a substantial property right because: See Attached

Such change will not be materially detrimental to the public welfare nor to the property of other persons located in the vicinity because: See Attached

Please list other supporting documents (if any) which accompany this petition:

- 1. Legal Description
- 2. Survey Map
- 3. _____

THE PROPOSED USE OF THE PROPERTY IS: Undetermined - Eventual buffer for development on adjacent property.

Name, address and **telephone number** of applicant or applicant's agent:

Name: David R. Button, Esq.
Wegman, Hessler & Vanderburg
 Address: 6055 Rockside Woods Blvd., Suite 200, Cleveland, Ohio 44131
 Telephone Number: (216) 642-3342

A Heubner Proquestors, Inc.
By: Paul Psota, CEO

 Signature of Owner(s) Paul Psota, CEO

State of Ohio)
 County of Cuyahoga)

Sworn to and subscribed to in my presence this 8th day of October, 2015.

Roseann Mendle
 Notary Public

My commission expires 10/14/15

* Please pay particular attention to the details in item number 4 on page one. The certified list of property owners must be prepared by a title insurance company. Please provide a cover letter from the title insurance company verifying that said list was prepared by them.

**Attachment to Petition For Zoning Change
Altenheim Properties, Inc.
397-01-023**

Such change is necessary for the preservation and enjoyment of a substantial property right because:

The subject property is currently a residential property that includes a house located to the east of the Altenheim's skilled nursing campus at 18627 Shurmer Road (corner of Pearl and Shurmer). It is zoned R1-75 one-family dwelling residential. The Altenheim is considering its future use of the campus and the construction of additional facilities on its campus. While the property is zoned for residential use it is better suited for public facilities use in order to preserve the Altenheim's right to effectively develop and use the entire campus, including the subject property. The most logical and appropriate use of the parcel is the expansion of the Altenheim's campus given its present location and close proximity to the existing skilled nursing facility to the west. Given the close proximity to the Altenheim's campus and its proposed further development of the adjacent property, it is unlikely that a prospective customer would choose to purchase the house and use it as a residence. Given the Altenheim's need to expand its operations and the lot's current circumstances, it only makes sense to rezone the property from R1-75 to PF to allow for the future construction of additional facilities on the adjacent property to the west and to allow the subject property to be used to provide the necessary buffer between the Altenheim's future development and the residential neighborhood to the east.

Such change will not be materially detrimental to the public welfare nor to the property of other persons located in the vicinity because:

The intended use of the Property as an extension of the Altenheim campus will actually benefit the public welfare as the intended use will provide the applicant with the additional land it needs to expand its facilities and services to the residents of Strongsville and the surrounding communities. The services provided by the Altenheim are expected to be in greater demand as the population becomes older. The addition of new and expanded facilities will provide a more convenient option for such services for the residents of Strongsville; either as another option within the city itself or as an alternative to facilities outside of the city. Both of which are public benefits. The zoning change will have little impact on the surrounding owners as the subject property's expected use in the future is as a buffer from the expanded Altenheim campus.

(A)

Permanent 397-01-023
Parcel #:

Instrument: Fiduciary Deed	Date: 3/1/2013 3:04:00 PM
District #: 3340	Tax List Year: 2013
Grantor: ALTENHEIM PROPERTIES INC	Land Use Code: 5100
Balance Assumed: \$ 0.00	Land Value: 34,100
Total Consideration: \$ 118,000.00	Building Value: 91,700
Conv. Fee Paid: \$ 472.00	Total Value: 125,800
Transfer Fee Paid: \$ 0.50	Rcpt: c-03012013-12
Fee Paid by: Ohio Title Corp.	Inst #: 582110
Instrument Code:	Check #:

CUYAHOGA COUNTY
OFFICE OF FISCAL OFFICER - 2
DEED 3/1/2013 3:17:45 PM
201303010620


Cuyahoga County Fiscal Officer

FIDUCIARY DEED

Statutory Form

KNOW ALL MEN BY THESE PRESENTS:

**JOHN P. KOSCIANSKI, GUARDIAN OF THE ESTATE OF
JEAN D. REESE AKA DELORES J. REESE**

the Grantor,

by the power conferred by **Cuyahoga County Probate Court, Case No. 2012 ADV 183968** and every other power, for the sum of **ONE HUNDRED EIGHTEEN THOUSAND DOLLARS (\$118,000.00)** paid, grants, with fiduciary covenants, to

ALTENHEIM PROPERTIES, INC., an Ohio Corporation

the Grantee,

whose **TAX MAILING ADDRESS** will be 18627 Shurmer Road,
Strongsville, OH 44136

does

Give, Grant, Bargain, Sell and Convey unto the said Grantee, its heirs and assigns, the following described premises:

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio:
And known as being Sublot No. 8 in Allstate Realty and Building Company's Breesewood Subdivision No. 1 of part of Original Strongsville Township Lot No. 44, as shown by the recorded plat in Volume 157 of Maps, Page 26 of Cuyahoga County Records as appears by said plat, be the same more or less but subject to all legal highways.

Premises commonly known as:
18485 Shurmer Road
Strongsville, OH 44136
Permanent Parcel No. 397-01-023

OHIO TITLE CORP
File No. M122227

Prior Instrument Reference: Volume 14433, Pages 305 and 306

Subject to: Restrictions and conditions of record, easements, reservations, zoning ordinances, if any, and taxes and assessments, both general and special, for the first half of 2012 and thereafter.

Signed, the 28 day of FEBRUARY, 2013.

John P. Koscianski, Guardian
JOHN P. KOSCIANSKI, Guardian
of the Estate of Jean D. Reese
AKA Delores J. Reese
Cuyahoga County Probate Court
Case No. 2012 ADV 183968

State of Ohio)
) SS.
Cuyahoga County)

Before me, a *Notary Public* in and for said County and State, personally appeared the above named, **JOHN P. KOSCIANSKI, Guardian of the Estate of Jean D. Reese AKA Delores J. Reese, Cuyahoga County Probate Court Case No. 2012 ADV 183968**, the Grantor in the above conveyance, and acknowledged the signing thereof to be his voluntary act and deed, for the purpose mentioned therein.

In Testimony Whereof, I have hereunto set my hand and official seal on the day and year aforesaid.

Allison J. McClanahan

Notary Public

This instrument prepared by:
JOHN P. KOSCIANSKI
ATTORNEY AT LAW
5700 PEARL ROAD, #302
PARMA, OHIO 44129
440-845-0500



ALLISON J. McCLANAHAN
Notary Public, State of Ohio
Recorded in Ashland County
My Commission Expires
3-16-2013

PETITION FOR ZONING CHANGE

Ordinance Number: 2015-213

To the Council of the City of Strongsville, County of Cuyahoga, State of Ohio:

I/We, the undersigned owner(s) of the property set above our names on the Property Description Form attached to this document, hereby petition your Honorable Body that said property be changed from a class R1-75 use to a class PF use.

Such change is necessary for the preservation and enjoyment of a substantial property right because: See Attached

Such change will not be materially detrimental to the public welfare nor to the property of other persons located in the vicinity because: See Attached

Please list other supporting documents (if any) which accompany this petition:

1. Legal Description
2. Survey Map
3. Preliminary Diagram of Proposed Development

THE PROPOSED USE OF THE PROPERTY IS: Buffer for development on front portion of the property. Rehabilitation and outpatient care facility.

Name, address and **telephone number** of applicant or applicant's agent:

Name: David R. Button, Esq.
Wegman, Hessler & Vanderburg
 Address: 6055 Rockside Woods Blvd., Suite 200, Cleveland, Ohio 44131
 Telephone Number: (216) 642-3342

Alteration Properties, Inc.
By: Paul Psota, CEO

 Signature of Owner(s) Paul Psota, CEO

State of Ohio)
 County of Cuyahoga)

Sworn to and subscribed to in my presence this 8th day of October, 2015.

Roseanne Meade

 Notary Public

My commission expires 10/14/15

* Please pay particular attention to the details in item number 4 on page one. The certified list of property owners must be prepared by a title insurance company. Please provide a cover letter from the title insurance company verifying that said list was prepared by them.

PROPERTY DESCRIPTION FORM

Ordinance Number: 2015-213

The following described property is that property for which a change is being requested in the attached Petition for Zoning Change and which is hereby incorporated into and made part of said petition:

Address of Property: 15733 Pearl Road, Strongsville, Ohio 44136

Permanent Parcel No.: 397-01-012 (rear)

The property is bounded by the following streets: (indicate direction; i.e., north, south, etc.)
Shurmer Road - North; Pearl Road - West; Drake Road - South; Mallard Circle - East

Number and type of buildings which now occupy property (if any): None

Acreage: 1.7

Said property (has) (had) the following deed restrictions affecting the use thereof (attach copy):
None

Said deed restrictions (will) (have) expire(d) on : N/A

Said property is presently under lease or otherwise encumbered as follows: None

Owner(s)	Percent of Ownership	%
1. <u>Altenheim Properties, Inc.</u>	<u>100</u>	<u>%</u>
2. _____	_____	_____%
3. _____	_____	_____%

Altenheim Properties, Inc.
By: Paul Psota, CEO
Signature of Owner(s) Paul Psota, CEO

State of Ohio)
County of Cuyahoga)

Sworn to and subscribed to in my presence this 8th day of October, 2015.

Roseann Meade
Notary Public

My commission expires 10/14/15

* Please pay particular attention to the details in item number 4 on page one. The certified list of property owners must be prepared by a title insurance company. Please provide a cover letter from the title insurance company verifying that said list was prepared by them.

**Attachment to Petition For Zoning Change
Altenheim Properties, Inc.
397-01-012 (rear)**

Such change is necessary for the preservation and enjoyment of a substantial property right because:

The subject property is vacant and located between the Altenheim's skilled nursing campus at 18627 Shurmer Road (corner of Pearl and Shurmer) and the new Giant Eagle Market District at 15919 Pearl Road. It is split zoned GB - general business district in the front (approximately 624' x 193') and R1-75 one-family dwelling residential in the rear portion of the property (approximately 360' x 193'). The Altenheim has a current need to construct a rehabilitation hospital and outpatient facility that will be used to temporarily house and provide services to individuals convalescing and/or recuperating from surgeries and other medical procedures. While this portion of the subject property is zoned for residential use it is better suited for public facilities use in order to preserve the Altenheim's right to effectively develop and use the property other than as a vacant lot. The residential zoning must date back to a time when additional surrounding land was undeveloped and residential development was a possibility for this portion of the property. Now there is no other surrounding property that is undeveloped and the only adjacent parcel that is zoned residential is the property to the east, which is inaccessible as it is occupied by homes on a cul-de-sac; making the subject property land-locked from further residential development. The most logical and appropriate use of the parcel is the expansion of the Altenheim's campus given its present width and close proximity to the Giant Eagle location to the south. Given the Altenheim's need to expand its operations and the lot's current circumstances, it only makes sense to rezone the property to allow for the construction of the proposed rehabilitation hospital and outpatient facility toward the front of the parcel and the use of the rear portion for a landscaped yard and buffer from the adjoining neighborhood. The rezoning will allow the Altenheim to use the property, whereas the current zoning only promotes its continued vacancy.

Such change will not be materially detrimental to the public welfare nor to the property of other persons located in the vicinity because:

The intended use of the Property as an extension of the Altenheim campus will actually benefit the public welfare as the intended use as a yard and buffer from the proposed rehabilitation hospital and outpatient care facility will be more restrictive and create less of an impact on the local community than the types of businesses which were recently constructed to the south of the subject property. Also, the addition of a rehabilitation hospital and outpatient facility will provide a more convenient option for such services for the residents of Strongsville; either as another option within the city itself or as an alternative to facilities outside of the city. Both of which are public benefits. Further, the location of the proposed development will be toward the front of the property and closer to Pearl Road, as opposed to the residential properties

which border to the east. A substantial landscaped yard will buffer the adjacent residential properties and the rear yard setbacks provided in the public facility classification will be more stringent than the setbacks provided in the general business classification; providing the neighboring homeowners with additional buffering. Since the proposed use will have less of an impact on the surrounding community and a public benefit will result, the proposed rezoning request will not be materially detrimental to the public welfare nor detrimental to the real property located in the vicinity.

GENERAL WARRANTY DEED

KNOW ALL MEN BY THESE PRESENTS, that the **West Side Deutscher Frauen Verein**, an Ohio nonprofit corporation, dba The Altenheim ("Grantor"), for Ten Dollars (\$10.00) and other valuable consideration paid, grants, with general warranty covenants, to **Altenheim Properties, Inc.**, an Ohio nonprofit corporation ("Grantee"), with a tax mailing address of **18627 Shurmer Road, Strongsville, Ohio 44136**, the following described real property (collectively, the "Property"):

Parcel 1

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio and known as being part of original Strongsville Township Lot No. 57, and bounded and described as follows:

Beginning in the center line of Pearl Road, 66 feet wide, at the Southwesterly corner of land conveyed to Paul M. and F. Naylor by deed dated December 1, 1951 and recorded in Volume 7426, Page 212 of Cuyahoga County Records;

Thence Southerly along the center line of Pearl Road, 10 feet to a point and the principal place of beginning;

Thence Easterly parallel with the Southerly line of land so conveyed to Paul M. and F. Naylor as aforesaid, 240 feet to a point;

Thence Northerly parallel with the center line of Pearl Road, 10 feet to the Southeasterly corner of land conveyed to Paul M. and F. Naylor as aforesaid;

Thence North 89° 04' 10" East 780.11 feet to the Easterly line of said Original Lot No. 57;

Thence South 0° 44' 40" West, 256.73 feet to a point;

Thence South 89° 04' 10" West, 1016.77 feet to the center line of Pearl Road;

Thence Northerly along the center line of Pearl Road, 246.66 feet to the place of beginning, be the same more or less, but subject to all legal highways.

Permanent Parcel No. 397-01-007

Prior Instrument Reference: Volume 15231, Page 597 of Cuyahoga County, Ohio Records
AKA 15653 Pearl Rd, Strongsville, OH 44136

Parcel 2

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio: and known as being part of Original Strongsville Township Lot No. 57 and bounded and described as follows:

*Chicago Title 2751931
Ch. Assoc.*



Permanent 397-01-006
Parcel #: 397-01-009
397-01-012

Type Instrument: Warranty Deed Ex	Date: 12/20/2007 3:43:00 PM
Tax District #: 3340	Tax List Year: 2007
Grantor: West Side Deutscher Frauen	Land Use Code: 4120
Grantee: ALTENHEIM PROPERTIES, IN	Land Value: 1,873,700
Balance Assumed: \$ 0.00	Building Value: 10,618,300
Total Consideration: \$ 0.00	Total Value: 12,492,000
Conv Fee Paid: \$ 0.00	Arms Length Sale: NO
Transfer Fee Paid: \$ 1.50	Rcpt: D-12202007-23
Fee Paid by: Chicago Title Insurance C	Inst #: 325138
Exempt Code:	Check #

Frank Russo
CUYAHOGA COUNTY AUDITOR

Beginning in the Centerline of Pearl Road at the Northwesterly corner of land conveyed to Paul M. Naylor and Florence Ann Naylor by deed dated December 1, 1951 and recorded in Volume 7426, Page 212 of Cuyahoga County Records.

Thence Southerly along the center line of Pearl Road, 125 feet to the Southwesterly corner of land conveyed to Paul M. Naylor and Florence A. Naylor by deed dated April 12, 1964 and recorded in Volume 11131, Page 11, of Cuyahoga County Records;

Thence Easterly along the Southerly line of land so conveyed to Paul M. Naylor and Florence A. Naylor 240 feet to the Southeasterly corner thereof;

Thence Northerly along the Easterly line of land so conveyed to Paul M. Naylor and Florence A. Naylor by deed recorded in Volume 11131, Page 11 and the Easterly line of land so conveyed to Paul M. Naylor and Florence Ann Naylor by deed recorded in Volume 7426, Page 212, 125 feet to the Northeasterly Corner thereof;

Thence Westerly along the Northerly line of land so conveyed to Paul M. Naylor and Florence Ann Naylor by deed recorded in Volume 7426, Page 212, 240 feet to the place of beginning be the same more or less, but subject to all legal highways.

Excepting therefrom that part conveyed to the State of Ohio by Deed filed November 28, 1983 and recorded in Volume 83-1781, Page 17 of Cuyahoga County Records.

Permanent Parcel No. 397-01-009

Prior Instrument Reference: Volume 95-02914, Page 48 of Cuyahoga County, Ohio Records
AKA 15561 Pearl Rd, Strongsville, OH 44136

Parcel 3

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio: And known as being part of Original Strongsville Township Lot No. 57, and bounded and described as follows:

Beginning in the center line of Shurmer Road, 60 feet wide, at its intersection with the Westerly line of land conveyed to Dennis L. and Paula A. Williams by deed dated March 12, 1978 and recorded in Volume 14687, Page 369 of Cuyahoga County Records;

Thence Southerly along the Westerly line of land conveyed to Dennis L. and Paula A. Williams as aforesaid, a distance of about 410.68 feet to the Southwest corner thereof;

Thence Easterly along the Southerly line of land conveyed to Dennis L. and Paula A. Williams as aforesaid;

And along its Easterly prolongation to the Northwesterly corner of land conveyed to Strongsville Missionary Church, Inc., by deed dated October 17, 1959 and recorded in Volume 9760, Page 393 and re-recorded in Volume 10678, Page 739 of Cuyahoga County Records;

Thence Southerly along the Westerly line of land so conveyed to Strongsville Missionary Church, Inc. 10 feet to the Southwesterly corner thereof in the Southerly line of land conveyed to William and Dorothy Cumberworth by deed dated January 10, 1952 and recorded in Volume 7439 page 131 of Cuyahoga County Records;

Thence Westerly along the Southerly line of land conveyed to William and Dorothy Cumberworth, as aforesaid, about 546.11 feet to the Southeast corner of land so conveyed to Paul M. and Florence Ann Naylor by deed dated December 1, 1951 and recorded in Volume 7426, Page 212 of Cuyahoga County Records;

Thence Northerly along the Easterly line of land so conveyed to Paul M. and Florence Ann Naylor aforesaid to the Northeast corner thereof, said point being also the Southeast corner of land so conveyed to Alice Tabasso and Dorothy Labyk by deed dated August 9, 1977 and recorded in Volume 14604, Page 761 of Cuyahoga County Records;

Thence Northerly along the Easterly line of land conveyed to Alice Tabasso and Dorothy Labyk as aforesaid, to the center line of land of Shurmer Road;

Thence Easterly along the center line of Shurmer Road to the place of beginning be the same more or less, but subject to all legal highways.

Permanent Parcel No. 397-01-006

Prior Instrument Reference: Volume 84-4006, Page 45 of Cuyahoga County, Ohio Records
AKA 15653 Pearl Rd, Strongsville, OH 44136

Parcel 4

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio: And known as being part of Original Strongsville Township Lot Number 57, bounded as follows:

Beginning in the centerline of Pearl Road at its intersection with the Southerly line of a parcel of land conveyed to James P. Ehrbar by deed recorded in Volume 4220, Page 286 of Cuyahoga County Records, said point being distant due South, measured along said centerline, 951.79 feet from its intersection with the centerline of Shurmer Road;

Thence due North along the centerline of Pearl Road 193.05 feet to a point;

Thence North 89 degrees, 04 minutes, 10 seconds East, parallel with the Southerly line of said land conveyed to James P. Ehrbar, 1016.77 feet to a point in the Easterly line of said land;

Thence South 0 degrees, 44 minutes, 40 seconds West, along said Easterly line 193.11 feet to the Southeasterly corner of said land conveyed to James P. Ehrbar;

Thence South 89 degrees, 04 minutes, 10 seconds West along the Southerly line of said land conveyed to James P. Ehrbar, 1014.26 feet to the place of beginning and containing 4.500 Acres of land according to the Survey of Warren J. Root, Civil Engineers and Surveyors, be the same more or less, but subject to all legal highways.

The courses used in this description are given to an assumed meridian and are used to indicate angles only.

Permanent Parcel No. 397-01-012

Prior Instrument Reference: AFN# 200002160494 of Cuyahoga County, Ohio Records
AKA 15733 Pearl Rd, Strongsville, OH 44136

Parcel 5

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio, and known as being part of Original Strongsville Township Lot No. 57, bounded and described as follows:

Beginning in the center line of Shurmer Road, at its intersection with the Easterly line of said Original Lot No. 57, said line being also the Easterly line of a parcel of land conveyed to William Cumberworth and Dorothy Cumberworth by deed recorded in Volume 7439, Page 131 of Cuyahoga County Records;

Thence North $82^{\circ} 35' 40''$ West along the center line of Shurmer Road, 235.50 feet to the principal place of beginning of premises herein described;

Thence North $82^{\circ} 35' 40''$ West along the center line of Shurmer Road, 78.5 feet to a point;

Thence South $0^{\circ} 44' 40''$ West parallel with the Easterly line of said Original Lot No. 57, 387.91 feet to a point distant North $0^{\circ} 44' 40''$ East, 10 feet from the Southerly line of said land conveyed to William Cumberworth and Dorothy Cumberworth;

Thence North $89^{\circ} 04' 10''$ East, parallel with the said Southerly line, 78 feet to a point;

Thence North $0^{\circ} 44' 40''$ East, 376.53 feet to the principal place of beginning according to the Survey of Warren J. Root, Civil Engineer and Surveyor, be the same more or less, but subject to all legal highways.

The courses used in this description are given to an assumed meridian and are used to indicate angles only.

Permanent Parcel No. 397-01-011 (PP# 397-01-011 was erroneously recorded as PP# 397-01-010 in the prior instrument)

Prior Instrument Reference: Volume 85-3664, Page 1 of Cuyahoga County, Ohio Records
AKA 15653 Pearl Rd, Strongsville, OH 44136

Parcel 6

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio: And known as being part of Original Strongsville Township Lot No. 57, bounded as follows:

Beginning in the center line of Shurmer Road at its intersection with the Easterly line of said Original Lot No. 57 said line being also the Easterly line of a parcel of land conveyed to William

Cumberworth and Dorothy Cumberworth by deed recorded in Volume 7439, Page 131 of Cuyahoga County Records.

Thence North 82° 35' 40" West along the Center line of Shurmer Road, 314.00 feet to the principal place of beginning of the premises herein described;

Thence North 82° 35' 40" West along the center line of Shurmer Road, 78.5 feet to a point;

Thence South 0° 44' 40" West parallel with the Easterly line of said Original Lot No. 57, 399.30 feet to a point distant North 0° 44' 40" East 10 feet from the Southerly line of said land conveyed to William Cumberworth and Dorothy Cumberworth;

Thence North 89° 04' 10" East parallel with said Southerly line, 78 feet to a point;

Thence North 0° 44' 40" East 387.91 feet to the principal place of beginning according to the survey of Warren J. Root, Civil Engineers and Surveyors, be the same more or less, but subject to all legal highways.

Permanent Parcel No. 397-01-013

Prior Instrument Reference: Volume 86-6577, Page 11 of Cuyahoga County, Ohio Records
AKA 15653 Pearl Rd, Strongsville, OH 44136

Parcel 7

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio: And known as being part of Original Strongsville Township Lot No. 57, bounded and described as follows:

Beginning in the center line of Shurmer Road at its intersection with the Easterly line of said Original Lot No. 57, said line being also the Easterly line of a parcel of land conveyed to William Cumberworth and Dorothy Cumberworth by deed recorded in Volume 7439, Page 131 of Cuyahoga County Records;

Thence North 82° 35' 40" West along the center line of Shurmer Road, 392.50 feet to the principal place of beginning of premises herein described;

Thence North 82° 35' 40" West along the center line of Shurmer Road, 78.5 feet to a point;

Thence South 0° 44' 40" West parallel with the Easterly line of said Original Lot No. 57, 410.68 feet to a point distant North 0° 44' 40" East, 10 feet from the Southerly line of said land conveyed to William Cumberworth and Dorothy Cumberworth;

Thence North 89° 04' 10" East, parallel with said Southerly line, 78 feet to a point;

Thence North 0° 44' 40" East, 399.30 feet to the principal place of beginning, be the same more or less, but subject to all legal highways.

Permanent Parcel No. 397-01-024

Prior Instrument Reference: Volume 86-7123, Page 51 of Cuyahoga County, Ohio Records
AKA 15653 Pearl Rd, Strongsville, OH 44136

The Property is conveyed subject to (i) zoning ordinances and regulations, if any;
(ii) easements, covenants, conditions, reservations and restrictions of record; and (iii) general
real estate taxes and assessments, which are a lien but are not yet due and payable.

IN WITNESS WHEREOF, the undersigned has hereunto set its hand this 20th
day of December, 2007.

West Side Deutscher Frauen Verein, an Ohio
nonprofit corporation, dba The Altenheim

By: Gregory M. McDaniels

Its: Executive Director

State of Ohio)
) SS.
County of Cuyahoga)

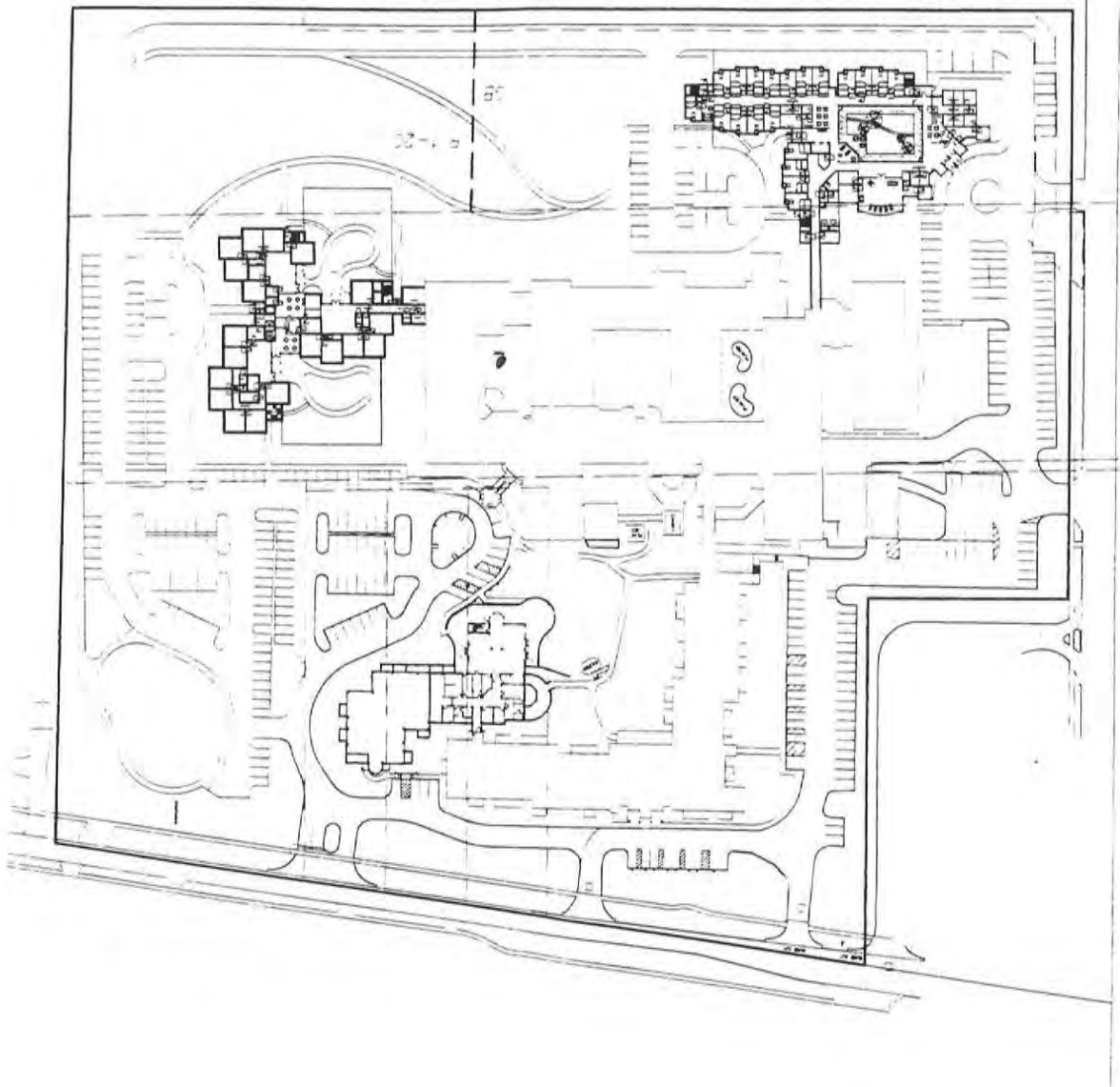
BEFORE ME, a Notary Public in and for said County and State, personally
appeared Gregory M. McDaniels the Exec. Dir., of West Side Deutscher
Frauen Verein, an Ohio nonprofit corporation, dba The Altenheim, who acknowledged to hold
the title set forth in the instrument, that he/she signed the instrument on behalf of the corporation
by proper authority, and the instrument was the act of the corporation for the purpose therein
stated.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal at
Cleveland, Ohio this 20th day of December, 2007.

Paul P. Psota
NOTARY PUBLIC

This instrument was prepared by:
Deborah D. Zielinski, Esq.
Buckley King LPA
1400 Fifth Third Center
600 Superior Avenue, East
Cleveland, Ohio 44114
(216) 363-1400

PAUL P. PSOTA, Attorney At Law
Notary Public - State of Ohio
My commission has no expiration date
Section 147.03 R. C.



1 INCH = 50 FEET
 GRAPHIC SCALE
 0 10 20 30 40 50

15-207
 PL. 15-207

C1
 PL. 15-207

ALTENHEIM PROPERTIES, INC.
 PHASING PLAN
 18627 SHAMBER ROAD
 CITY OF SIMONSVILLE - STATE OF OHIO

WESTERN AND ASSOCIATES, INC.
 ARCHITECTS & ENGINEERS
 1475 E. 12TH STREET, WINDYBROOK, OHIO 43087
 PHONE 1-440-383-1900 FAX 1-440-383-1901



CITY OF STRONGSVILLE
OFFICE OF THE COUNCIL

MEMORANDUM

TO: Ken Mikula, City Engineer

FROM: Aimee Pientka, Clerk of Council

DATE: October 8, 2015

SUBJECT: Rezoning Application
Altenheim Properties, Inc.; Owner
PPNs 397-01-012, 397-01-023
Address: 15733, Pearl Road and 18485 Shurmer Road
From R1-75 and GB to PF

Please check the legal description on the attached application for rezoning and, if correct, please forward to the Law Director so he may prepare legislation for Council to consider.

Thank you.

akp
Attachments

cc: Thomas P. Perciak, Mayor
Kenneth A. Kraus, Law Director
Daniel J. Kolick, Asst. Law Director
George Smerigan, City Planner
All Members of Council
Carol Oprea, Planning Commission Secretary

City of Strongsville

Memorandum

To: Ken Kraus, Law Director

CC: Thomas P. Perciak, Mayor
Aimee Pientka, Clerk of Council

From: Lori Daley, Assistant City Engineer

Date: October 14, 2015

Re: Rezoning Application
Altenheim Properties, Inc.; Owner
PPN's 397-01-012 & 397-01-023
Address: 15733 Pearl Road and 18485 Shurmer Road
From R1-75 and GB to PF

Ken,

The legal descriptions included in the rezoning application for the above referenced parcels accurately describe the areas to be rezoned.

A portion of PPN 397-01-012 is to be rezoned from GB to PF

The remaining portion of PPN 397-01-012 and all of PPN 397-01-023 are to be rezoned from R1-75 to PF.

The attached exhibit is to accompany the legal description for PPN 397-01-023. It was omitted in the original application submittal.

If you have any questions please do not hesitate to contact me.

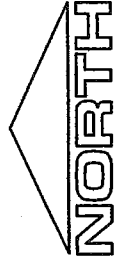
Thank you.

EXHIBIT
for

PPN 397-01-023

REZONE FROM ONE FAMILY 75 (R1-75)
to PUBLIC FACILITY (PF)

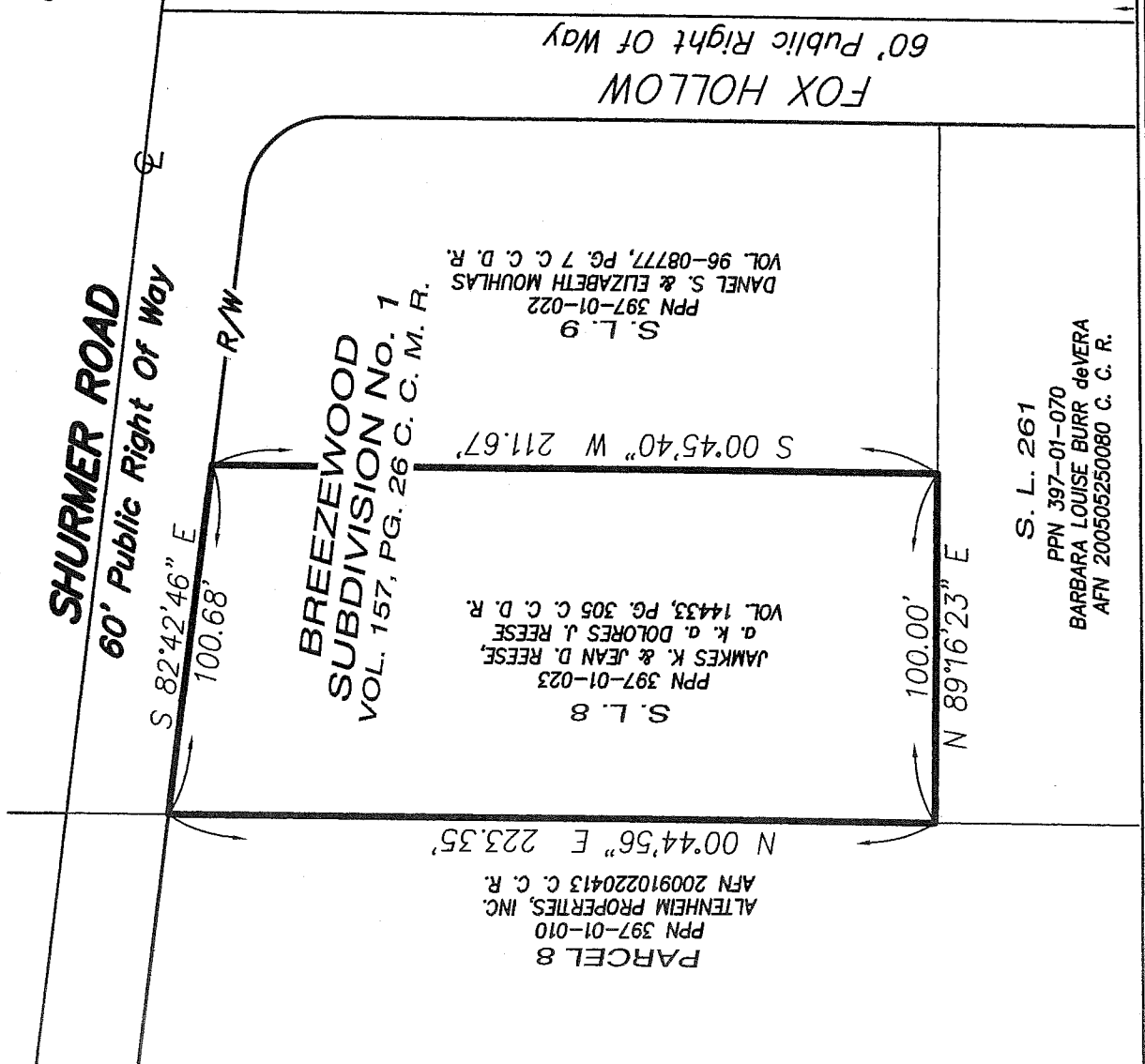
CITY OF STRONGSVILLE
COUNTY OF CUYAHOGA - STATE OF OHIO
JOB No. 15-224



GRAPHIC SCALE



1 INCH = 50 FEET



CITY OF STRONGSVILLE
OFFICE OF THE COUNCIL

MEMORANDUM

TO: Planning Commission

FROM: Aimee Pientka, Clerk of Council

DATE: October 20, 2015

SUBJECT: Referral from Council: Ordinance No. 2015-213
Ordinance No. 2015-214

At its regular meeting of October 19, 2015, City Council referred the following Ordinances to the Planning Commission for its report and recommendation thereon:

- Ordinance No. 2015-213 by Mr. Maloney. AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD, BEING A PORTION OF PPN 397-01-012, AND ADDITIONAL PROPERTY AT 18485 SHURMER ROAD, BEING ALL OF PPN 397-01-023, ALL IN THE CITY OF STRONGSVILLE, FROM R1-75 (ONE FAMILY 75) CLASSIFICATION TO PF (PUBLIC FACILITIES) CLASSIFICATION, AND DECLARING AN EMERGENCY.

- Ordinance No. 2015-214 by Mr. Maloney. AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD, BEING A PORTION OF PPN 397-01-012, IN THE CITY OF STRONGSVILLE, FROM GB (GENERAL BUSINESS) CLASSIFICATION TO PF (PUBLIC FACILITIES) CLASSIFICATION, AND DECLARING AN EMERGENCY.

Copies of the ordinances are attached for Planning Commission review.

AKP
Attachment

MEMORANDUM

TO: Aimee Pientka, Council Clerk
Ken Kraus, Law Director

FROM: Carol Oprea, Administrative Assistant, Boards & Commissions

SUBJECT: Referrals to Council

DATE: October 23, 2015

Please be advised that at its meeting of October 22, 2015, the Strongsville Planning Commission gave Favorable Recommendation to the following;

ORDINANCE NO. 2015-213:

AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD BEING A PORTION OF PPN 397-01-012, AND ADDITIONAL PROPERTY AT 18485 SHURMER ROAD BEING ALL OF PPN 397-01-023, ALL IN THE CITY OF STRONGSVILLE FROM R1-75 (ONE FAMILY 75) CLASSIFICATION TO PF (PUBLIC FACILITY) CLASSIFICATION, AND DECLARING AN EMERGENCY.

ORDINANCE NO. 2015-214:

AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD BEING A PORTION OF PPN 397-01-012, IN THE CITY OF STRONGSVILLE FROM GB (GENERAL BUSINESS) CLASSIFICATION TO PF (PUBLIC FACILITY) CLASSIFICATION, AND DECLARING AN EMERGENCY.

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 214

By: Mr. Maloney

AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD, BEING A PORTION OF PPN 397-01-012, IN THE CITY OF STRONGSVILLE, FROM GB (GENERAL BUSINESS) CLASSIFICATION TO PF (PUBLIC FACILITIES) CLASSIFICATION, AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA, AND STATE OF OHIO:

Section 1. That the Zoning Map of the City of Strongsville, adopted by Section 1250.03 of Title Six, Part Twelve of the Codified Ordinances of Strongsville, be amended to change the zoning classification of certain property located at 15733 Pearl Road (being part of PPN 397-01-012), in the City of Strongsville, from GB (General Business) classification to PF (Public Facilities) classification, which property is more fully described in Exhibit "A" and depicted in Exhibit "B", all attached hereto and incorporated herein by reference.

Section 2. That the Clerk of Council is hereby authorized to cause the necessary changes on the Zoning Map to be made in order to reflect the zoning change in classification as provided in this Ordinance.

Section 3. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 4. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is immediately necessary to rezone such property in order to provide for the orderly development of lots and lands within the City, to afford the applicant an opportunity to submit plans and commence construction, and to enhance economic development within the City. Therefore, provided this Ordinance receives the affirmative vote of two-thirds of all members

CITY OF STRONGSVILLE, OHIO
ORDINANCE NO. 2015 - 214
Page 2

elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise from and after the earliest period allowed by law.

First Reading: October 19, 2015

Referred to Planning Commission

Second Reading: _____

October 20, 2015
Favorable recommendation by Planning
 Approved: October 22, 2015 *Commission*

Third Reading: _____

Public Hearing: _____

 President of Council

Approved: _____
 Mayor

Date Passed: _____

Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
 Clerk of Council

ORD. No. 2015-214 Amended: _____
 1st Rdg. 10-19-15 Ref: PC/PZE
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____

Mc Steen & Associates
ENGINEERS & SURVEYORS

File No. 15-124
October 8, 2015

LEGAL DESCRIPTION
PARCEL 4
Permanent Parcel No. 397-01-012
Re-Zone General Business (GB) to Public Facility (PF)
Strongsville, Ohio

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio, and known as being part of Original Strongsville Township Lot Number 57, said premises being more particularly bounded and described as follows:

BEGINNING on the centerline of Pearl Road, U.S. Route 42 (variable width) at its intersection with the southerly line of a parcel of land conveyed to Altenheim Properties, Inc. by deed recorded in document number 200712200650 of Cuyahoga County Records, said point being distant due South, measured along said centerline, 951.79 feet from its intersection with the centerline of Shermer Road and the **TRUE PLACE OF BEGINNING** of the premises herein described;

Course No. 1: thence *Due North* along the centerline of Pearl Road, U.S. Route 42 (variable width), a distance of **193.05 feet** to a point;

Course No. 2: thence *North 89°-04'-41" East* along the northerly line of said Altenheim Properties, Inc. lands, a distance of **626.85 feet** to a point;

Course No. 3: thence *South 00°-44'-56" West*, a distance of **193.11 feet** to a point in the southerly line of said Altenheim Properties, Inc. lands;

Course No. 4: thence *South 89°-04'-41" West* along the southerly line of said Altenheim Properties, Inc. lands, a distance of **624.32 feet** to the true place of beginning, said premises containing **2.772 acre** of land more or less, as described by **McSteen & Associates, Inc.** under Project No. 15-224 and being subject to all legal highways and easements of record.

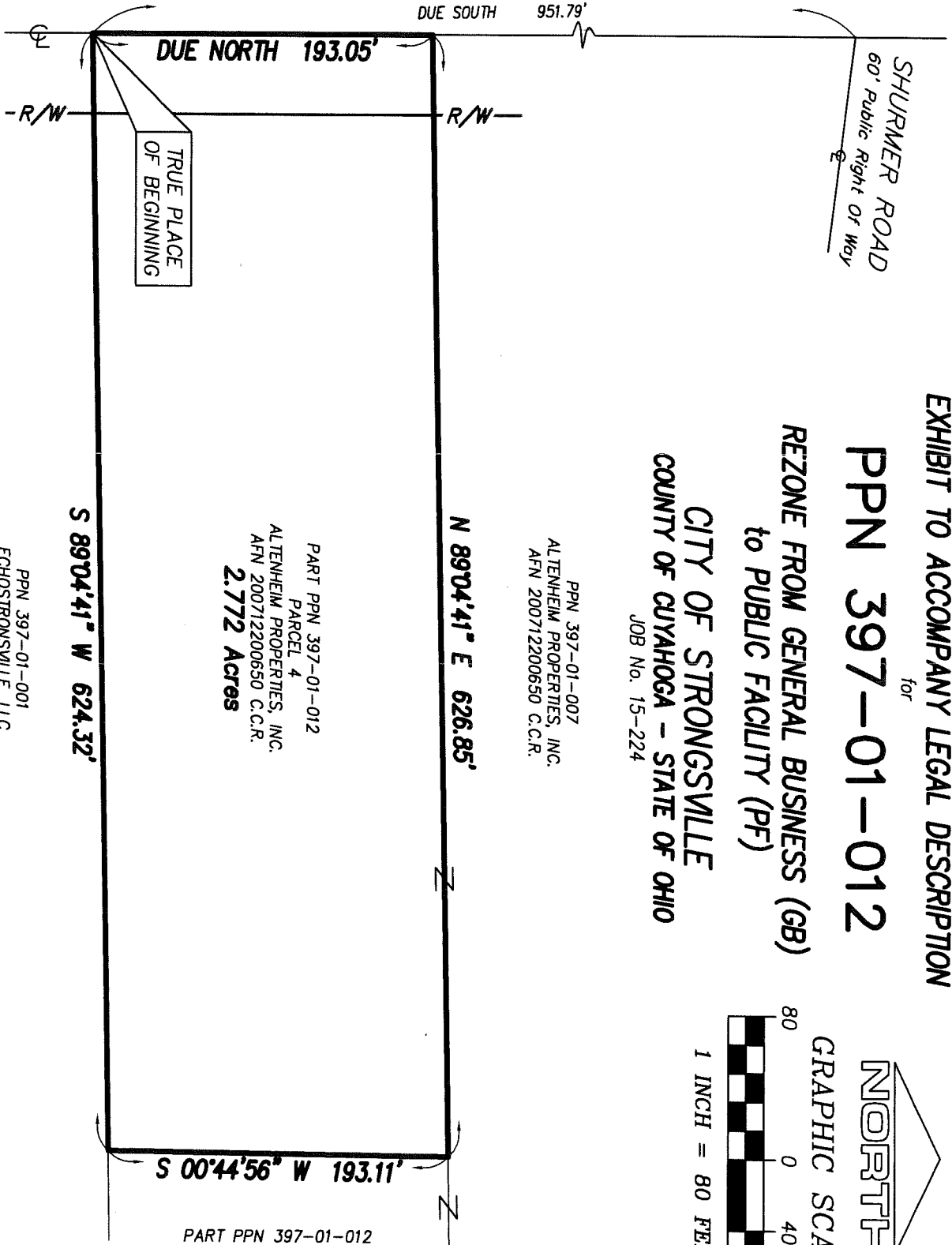
I:\CURRENT PROJECTS\15-224\documents\15-224 GB to PF .doc

Corporate Office: 1415 East 286th Street Wickliffe, Ohio 44092

440.585.9800 Toll Free: 800.250.3451 Mortgage Fax 440.585.9801 Survey Fax 440.585.9802
www.mcsteen.com

EXHIBIT A

PEARL ROAD (U. S. ROUTE 42)
Variable Width Public Right Of Way



SHURMER ROAD
60' Public Right Of Way

EXHIBIT TO ACCOMPANY LEGAL DESCRIPTION

for
PPN 397-01-012

**REZONE FROM GENERAL BUSINESS (GB)
to PUBLIC FACILITY (PF)**

**CITY OF STRONGSVILLE
COUNTY OF CUYAHOGA - STATE OF OHIO**
JOB No. 15-224

PPN 397-01-007
ALTENHEIM PROPERTIES, INC.
AFN 200712200650 C.C.R.

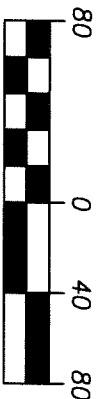
PART PPN 397-01-012
PARCEL 4
ALTENHEIM PROPERTIES, INC.
AFN 200712200650 C.C.R.
2.772 Acres

S 89°04'41" W 624.32'

PPN 397-01-001
ECHO STRONGSVILLE, LLC
AFN 201210290454 C.C.R.



GRAPHIC SCALE



PART PPN 397-01-012
PARCEL 4
ALTENHEIM PROPERTIES, INC.
AFN 200712200650 C.C.R.

PETITION FOR ZONING CHANGE

Ordinance Number: 2015-214

To the Council of the City of Strongsville, County of Cuyahoga, State of Ohio:

I/We, the undersigned owner(s) of the property set above our names on the Property Description Form attached to this document, hereby petition your Honorable Body that said property be changed from a class GB use to a class PF use.

Such change is necessary for the preservation and enjoyment of a substantial property right because: See Attached

Such change will not be materially detrimental to the public welfare nor to the property of other persons located in the vicinity because: See Attached

Please list other supporting documents (if any) which accompany this petition:

1. Legal Description
2. Survey Map
3. Preliminary Diagram of Proposed Development

THE PROPOSED USE OF THE PROPERTY IS: Rehabilitation and outpatient care facility

Name, address and **telephone number** of applicant or applicant's agent:

Name: David R. Button, Esq.

Wegman, Hessler & Vanderburg

Address: 6055 Rockside Woods Blvd., Suite 200, Cleveland, Ohio 44131

Telephone Number: (216) 642-3342

A Henkelman Properties, Inc.
By Paul Psota CEO

Signature of Owner(s) Paul Psota, CEO

State of Ohio)
County of Cuyahoga)

Sworn to and subscribed to in my presence this 8th day of October, 2015.

Roseann Meade

Notary Public

My commission expires 10/14/15

* Please pay particular attention to the details in item number 4 on page one. The certified list of property owners must be prepared by a title insurance company. Please provide a cover letter from the title insurance company verifying that said list was prepared by them.

PROPERTY DESCRIPTION FORM

Ordinance Number: 2015-214

The following described property is that property for which a change is being requested in the attached Petition for Zoning Change and which is hereby incorporated into and made part of said petition:

Address of Property: 15733 Pearl Road, Strongsville, Ohio 44136

Permanent Parcel No.: 397-01-012 (front)

The property is bounded by the following streets: (indicate direction; i.e., north, south, etc.)
Shurmer Road - North; Pearl Road - West; Drake Road - South; Mallard Circle - East

Number and type of buildings which now occupy property (if any): None

Acreage: 2.8

Said property (has) (had) the following deed restrictions affecting the use thereof (attach copy):
None

Said deed restrictions (will) (have) expire(d) on : N/A

Said property is presently under lease or otherwise encumbered as follows: None

	Owner(s)	Percent of Ownership	
1.	<u>Altenheim Properties, Inc.</u>	<u>100</u>	<u>%</u>
2.	<u></u>	<u></u>	<u>%</u>
3.	<u></u>	<u></u>	<u>%</u>

Altenheim Properties, Inc.
By: Paul Psota, CEO
Signature of Owner(s) Paul Psota, CEO

State of Ohio)
County of Cuyahoga)

Sworn to and subscribed to in my presence this 8th day of October, 2015.

Roseann Meade
Notary Public

My commission expires 10/14/15

* Please pay particular attention to the details in item number 4 on page one. The certified list of property owners must be prepared by a title insurance company. Please provide a cover letter from the title insurance company verifying that said list was prepared by them.

Attachment to Petition For Zoning Change
Altenheim Properties, Inc.
397-01-012 (front)

Such change is necessary for the preservation and enjoyment of a substantial property right because:

The subject property is vacant and located between the Altenheim's skilled nursing campus at 18627 Shurmer Road (corner of Pearl and Shurmer) and the new Giant Eagle Market District at 15919 Pearl Road. It is split zoned GB - general business district in the front (approximately 624' x 193') and R1-75 one-family dwelling residential in the rear portion of the property (approximately 360' x 193'). The Altenheim has a current need to construct a rehabilitation hospital and outpatient facility that will be used to temporarily house and provide services to individuals convalescing and/or recuperating from surgeries and other medical procedures. While the property is zoned for general business use it is better suited for public facilities use in order to preserve the Altenheim's right to effectively develop and use the property other than as a vacant lot. The most logical and appropriate use of the parcel is the expansion of the Altenheim's campus given its present width and close proximity to the Giant Eagle location to the south. The property, compared to other commercial lots in the vicinity, is fairly narrow and a stand-alone general business on that location would be difficult to justify economically. A commercial building would have to be relatively narrow and built toward the front of the lot since the rear portion of the property is currently zoned residential. Also, the location of the building and narrow lot would limit the available parking spaces for any business wishing to occupy the property. Given the Altenheim's need to expand its operations and the lot's current circumstances, it only makes sense to rezone the property to allow for the construction of the proposed rehabilitation hospital and outpatient facility. The patient stays and visits to the property will be temporary in nature; running from a matter of hours to a few weeks. The rezoning will allow the Altenheim to use the property, whereas the current zoning only promotes its continued vacancy.

Such change will not be materially detrimental to the public welfare nor to the property of other persons located in the vicinity because:

The intended use of the Property as an extension of the Altenheim campus will actually benefit the public welfare as the intended use as rehabilitation hospital and outpatient care facility will be more restrictive and create less impact on the local community than the types of businesses which could be placed on the premises under the general business zoning classification. Also, the addition of a rehabilitation hospital and outpatient facility will provide a more convenient option for such services for the residents of Strongsville; either as another option within the city itself or as an alternative to facilities outside of the city. Both of which are public benefits. Further, the location of the proposed building will be toward the front of the property and closer to Pearl Road, as opposed to the residential properties which border to the east. A substantial

landscaped yard will buffer the adjacent residential properties and the rear yard setbacks provided in the public facility classification will be more stringent than the setbacks provided in the general business classification; providing the neighboring homeowners with additional buffering. Since the proposed use will have less of an impact on the surrounding community than the uses which are permitted under a general business district and a public benefit will result, the proposed rezoning request will not be materially detrimental to the public welfare nor detrimental to the real property located in the vicinity.

GENERAL WARRANTY DEED

KNOW ALL MEN BY THESE PRESENTS, that the West Side Deutscher Frauen Verein, an Ohio nonprofit corporation, dba The Altenheim ("Grantor"), for Ten Dollars (\$10.00) and other valuable consideration paid, grants, with general warranty covenants, to Altenheim Properties, Inc., an Ohio nonprofit corporation ("Grantee"), with a tax mailing address of 18627 Shurmer Road, Strongsville, Ohio 44136, the following described real property (collectively, the "Property"):

Parcel 1

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio and known as being part of original Strongsville Township Lot No. 57, and bounded and described as follows:

Beginning in the center line of Pearl Road, 66 feet wide, at the Southwesterly corner of land conveyed to Paul M. and F. Naylor by deed dated December 1, 1951 and recorded in Volume 7426, Page 212 of Cuyahoga County Records;

Thence Southerly along the center line of Pearl Road,,10 feet to a point and the principal place of beginning;

Thence Easterly parallel with the Southerly line of land so conveyed to Paul M. and F. Naylor as aforesaid, 240 feet to a point;

Thence Northerly parallel with the center line of Pearl Road, 10 feet to the Southeasterly corner of land conveyed to Paul M. and F. Naylor as aforesaid;

Thence North 89° 04' 10" East 780.11 feet to the Easterly line of said Original Lot No. 57;

Thence South 0° 44' 40" West, 256.73 feet to a point;

Thence South 89° 04' 10" West, 1016.77 feet to the center line of Pearl Road;

Thence Northerly along the center line of Pearl Road, 246.66 feet to the place of beginning, be the same more or less, but subject to all legal highways.

Permanent Parcel No. 397-01-007

Prior Instrument Reference: Volume 15231, Page 597 of Cuyahoga County, Ohio Records
AKA 15653 Pearl Rd, Strongsville, OH 44136

Parcel 2

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio: and known as being part of Original Strongsville Township Lot No. 57 and bounded and described as follows:

*Chicago Title 2/25/1931
Ch Account*



Permanent 397-01-006
Parcel #: 397-01-009
397-01-012

Type Instrument: Warranty Deed Ex	Date: 12/20/2007 3:43:00 PM
Tax District #: 3340	Tax List Year: 2007
Grantor: West Side Deutscher Frauen	Land Use Code: 4120
Grantee: ALTENHEIM PROPERTIES, IN	Land Value: 1,873,700
Balance Assumed: \$ 0.00	Building Value: 10,618,300
Total Consideration: \$ 0.00	Total Value: 12,492,000
Conv Fee Paid: \$ 0.00	Arms Length Sale: NO
Transfer Fee Paid: \$ 1.50	Rcpt: D-12202007-23
Fee Paid by: Chicago Title Insurance C	Inst #: 325136
Exempt Code:	Check #:

Frank Russo
CUYAHOGA COUNTY AUDITOR

Beginning in the Centerline of Pearl Road at the Northwesterly corner of land conveyed to Paul M. Naylor and Florence Ann Naylor by deed dated December 1, 1951 and recorded in Volume 7426, Page 212 of Cuyahoga County Records.

Thence Southerly along the center line of Pearl Road, 125 feet to the Southwesterly corner of land conveyed to Paul M. Naylor and Florence A. Naylor by deed dated April 12, 1964 and recorded in Volume 11131, Page 11, of Cuyahoga County Records;

Thence Easterly along the Southerly line of land so conveyed to Paul M. Naylor and Florence A. Naylor 240 feet to the Southeasterly corner thereof;

Thence Northerly along the Easterly line of land so conveyed to Paul M. Naylor and Florence A. Naylor by deed recorded in Volume 11131, Page 11 and the Easterly line of land so conveyed to Paul M. Naylor and Florence Ann Naylor by deed recorded in Volume 7426, Page 212, 125 feet to the Northeasterly Corner thereof;

Thence Westerly along the Northerly line of land so conveyed to Paul M. Naylor and Florence Ann Naylor by deed recorded in Volume 7426, Page 212, 240 feet to the place of beginning be the same more or less, but subject to all legal highways.

Excepting therefrom that part conveyed to the State of Ohio by Deed filed November 28, 1983 and recorded in Volume 83-1781, Page 17 of Cuyahoga County Records.

Permanent Parcel No. 397-01-009

Prior Instrument Reference: Volume 95-02914, Page 48 of Cuyahoga County, Ohio Records
AKA 15561 Pearl Rd, Strongsville, OH 44136

Parcel 3

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio: And known as being part of Original Strongsville Township Lot No. 57, and bounded and described as follows:

Beginning in the center line of Shurmer Road, 60 feet wide, at its intersection with the Westerly line of land conveyed to Dennis L. and Paula A. Williams by deed dated March 12, 1978 and recorded in Volume 14687, Page 369 of Cuyahoga County Records;

Thence Southerly along the Westerly line of land conveyed to Dennis L. and Paula A. Williams as aforesaid, a distance of about 410.68 feet to the Southwest corner thereof;

Thence Easterly along the Southerly line of land conveyed to Dennis L. and Paula A. Williams as aforesaid;

And along its Easterly prolongation to the Northwesterly corner of land conveyed to Strongsville Missionary Church, Inc., by deed dated October 17, 1959 and recorded in Volume 9760, Page 393 and re-recorded in Volume 10678, Page 739 of Cuyahoga County Records;

Thence Southerly along the Westerly line of land so conveyed to Strongsville Missionary Church, Inc. 10 feet to the Southwesterly corner thereof in the Southerly line of land conveyed to William and Dorothy Cumberworth by deed dated January 10, 1952 and recorded in Volume 7439 page 131 of Cuyahoga County Records;

Thence Westerly along the Southerly line of land conveyed to William and Dorothy Cumberworth, as aforesaid, about 546.11 feet to the Southeast corner of land so conveyed to Paul M. and Florence Ann Naylor by deed dated December 1, 1951 and recorded in Volume 7426, Page 212 of Cuyahoga County Records;

Thence Northerly along the Easterly line of land so conveyed to Paul M. and Florence Ann Naylor aforesaid to the Northeast corner thereof, said point being also the Southeast corner of land so conveyed to Alice Tabasso and Dorothy Labyk by deed dated August 9, 1977 and recorded in Volume 14604, Page 761 of Cuyahoga County Records;

Thence Northerly along the Easterly line of land conveyed to Alice Tabasso and Dorothy Labyk as aforesaid, to the center line of land of Shurmer Road;

Thence Easterly along the center line of Shurmer Road to the place of beginning be the same more or less, but subject to all legal highways.

Permanent Parcel No. 397-01-006

Prior Instrument Reference: Volume 84-4006, Page 45 of Cuyahoga County, Ohio Records
AKA 15653 Pearl Rd, Strongsville, OH 44136

Parcel 4

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio: And known as being part of Original Strongsville Township Lot Number 57, bounded as follows:

Beginning in the centerline of Pearl Road at its intersection with the Southerly line of a parcel of land conveyed to James P. Ehrbar by deed recorded in Volume 4220, Page 286 of Cuyahoga County Records, said point being distant due South, measured along said centerline, 951.79 feet from its intersection with the centerline of Shurmer Road;

Thence due North along the centerline of Pearl Road 193.05 feet to a point;

Thence North 89 degrees, 04 minutes, 10 seconds East, parallel with the Southerly line of said land conveyed to James P. Ehrbar, 1016.77 feet to a point in the Easterly line of said land;

Thence South 0 degrees, 44 minutes, 40 seconds West, along said Easterly line 193.11 feet to the Southeasterly corner of said land conveyed to James P. Ehrbar;

Thence South 89 degrees, 04 minutes, 10 seconds West along the Southerly line of said land conveyed to James P. Ehrbar, 1014.26 feet to the place of beginning and containing 4.500 Acres of land according to the Survey of Warren J. Root, Civil Engineers and Surveyors, be the same more or less, but subject to all legal highways.

The courses used in this description are given to an assumed meridian and are used to indicate angles only.

Permanent Parcel No. 397-01-012

Prior Instrument Reference: AFN# 200002160494 of Cuyahoga County, Ohio Records
AKA 15733 Pearl Rd, Strongsville, OH 44136

Parcel 5

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio, and known as being part of Original Strongsville Township Lot No. 57, bounded and described as follows:

Beginning in the center line of Shurmer Road, at its intersection with the Easterly line of said Original Lot No. 57, said line being also the Easterly line of a parcel of land conveyed to William Cumberworth and Dorothy Cumberworth by deed recorded in Volume 7439, Page 131 of Cuyahoga County Records;

Thence North 82° 35' 40" West along the center line of Shurmer Road, 235.50 feet to the principal place of beginning of premises herein described;

Thence North 82° 35' 40" West along the center line of Shurmer Road, 78.5 feet to a point;

Thence South 0° 44' 40" West parallel with the Easterly line of said Original Lot No. 57, 387.91 feet to a point distant North 0° 44' 40" East, 10 feet from the Southerly line of said land conveyed to William Cumberworth and Dorothy Cumberworth;

Thence North 89° 04' 10" East, parallel with the said Southerly line, 78 feet to a point;

Thence North 0° 44' 40" East, 376.53 feet to the principal place of beginning according to the Survey of Warren J. Root, Civil Engineer and Surveyor, be the same more or less, but subject to all legal highways.

The courses used in this description are given to an assumed meridian and are used to indicate angles only.

Permanent Parcel No. 397-01-011 (PP# 397-01-011 was erroneously recorded as PP# 397-01-010 in the prior instrument)

Prior Instrument Reference: Volume 85-3664, Page 1 of Cuyahoga County, Ohio Records
AKA 15653 Pearl Rd, Strongsville, OH 44136

Parcel 6

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio: And known as being part of Original Strongsville Township Lot No. 57, bounded as follows:

Beginning in the center line of Shurmer Road at its intersection with the Easterly line of said Original Lot No. 57 said line being also the Easterly line of a parcel of land conveyed to William

Cumberworth and Dorothy Cumberworth by deed recorded in Volume 7439, Page 131 of Cuyahoga County Records.

Thence North 82° 35' 40" West along the Center line of Shurmer Road, 314.00 feet to the principal place of beginning of the premises herein described;

Thence North 82° 35' 40" West along the center line of Shurmer Road, 78.5 feet to a point;

Thence South 0° 44' 40" West parallel with the Easterly line of said Original Lot No. 57, 399.30 feet to a point distant North 0° 44' 40" East 10 feet from the Southerly line of said land conveyed to William Cumberworth and Dorothy Cumberworth;

Thence North 89° 04' 10" East parallel with said Southerly line, 78 feet to a point;

Thence North 0° 44' 40" East 387.91 feet to the principal place of beginning according to the survey of Warren J. Root, Civil Engineers and Surveyors, be the same more or less, but subject to all legal highways.

Permanent Parcel No. 397-01-013

Prior Instrument Reference: Volume 86-6577, Page 11 of Cuyahoga County, Ohio Records
AKA 15653 Pearl Rd, Strongsville, OH 44136

Parcel 7

Situated in the City of Strongsville, County of Cuyahoga and State of Ohio: And known as being part of Original Strongsville Township Lot No. 57, bounded and described as follows:

Beginning in the center line of Shurmer Road at its intersection with the Easterly line of said Original Lot No. 57, said line being also the Easterly line of a parcel of land conveyed to William Cumberworth and Dorothy Cumberworth by deed recorded in Volume 7439, Page 131 of Cuyahoga County Records;

Thence North 82° 35' 40" West along the center line of Shurmer Road, 392.50 feet to the principal place of beginning of premises herein described;

Thence North 82° 35' 40" West along the center line of Shurmer Road, 78.5 feet to a point;

Thence South 0° 44' 40" West parallel with the Easterly line of said Original Lot No. 57, 410.68 feet to a point distant North 0° 44' 40" East, 10 feet from the Southerly line of said land conveyed to William Cumberworth and Dorothy Cumberworth;

Thence North 89° 04' 10" East, parallel with said Southerly line, 78 feet to a point;

Thence North 0° 44' 40" East, 399.30 feet to the principal place of beginning, be the same more or less, but subject to all legal highways.

Permanent Parcel No. 397-01-024

Prior Instrument Reference: Volume 86-7123, Page 51 of Cuyahoga County, Ohio Records
AKA 15653 Pearl Rd, Strongsville, OH 44136

The Property is conveyed subject to (i) zoning ordinances and regulations, if any;
(ii) easements, covenants, conditions, reservations and restrictions of record; and (iii) general
real estate taxes and assessments, which are a lien but are not yet due and payable.

IN WITNESS WHEREOF, the undersigned has hereunto set its hand this 20th
day of December, 2007.

West Side Deutscher Frauen Verein, an Ohio
nonprofit corporation, dba The Altenheim

By: Gregory M. McDermott

Its: Executive Director

State of Ohio)
) SS.
County of Cuyahoga)

BEFORE ME, a Notary Public in and for said County and State, personally
appeared Gregory M. McDermott the Exec. Dir. of West Side Deutscher
Frauen Verein, an Ohio nonprofit corporation, dba The Altenheim, who acknowledged to hold
the title set forth in the instrument, that he/she signed the instrument on behalf of the corporation
by proper authority, and the instrument was the act of the corporation for the purpose therein
stated.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal at
Cleveland, Ohio this 20th day of December, 2007.

Paul P. Psota
NOTARY PUBLIC

This instrument was prepared by:
Deborah D. Zielinski, Esq.
Buckley King LPA
1400 Fifth Third Center
600 Superior Avenue, East
Cleveland, Ohio 44114
(216) 363-1400

PAUL P. PSOTA, Attorney At Law
Notary Public - State of Ohio
My commission has no expiration date
Section 147.03 R. C.

786\005\deeds\356 General Warranty Deed (execution copy).doc

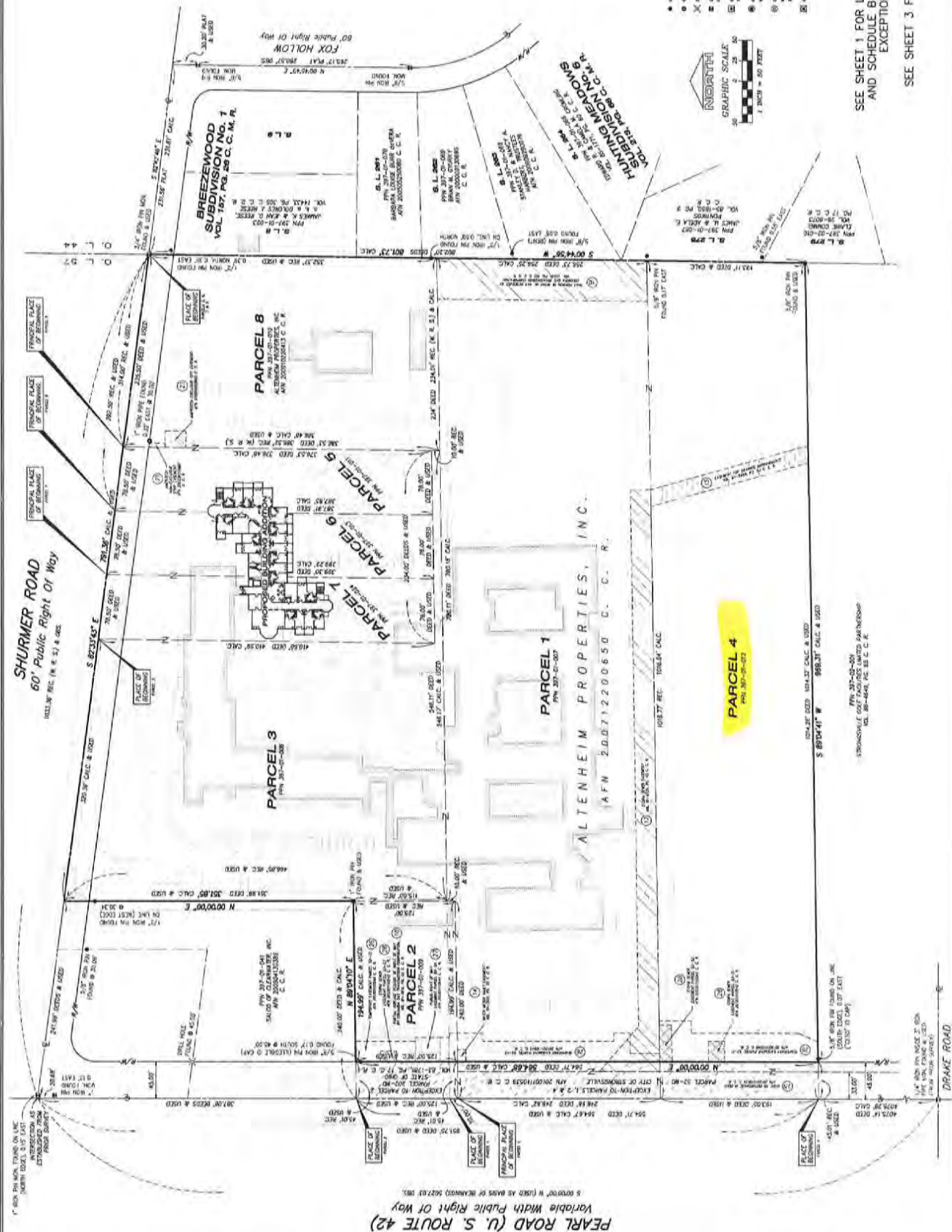


McSTEEN AND ASSOCIATES, INC.
 ENGINEERS & SURVEYORS
 1415 EAST 2868 STREET - MCKLEVE, OH 44032
 PHONE: 1-419-565-9800 FAX: 1-419-565-9802

- denotes new job found as noted
- denotes line after found as noted
- denotes line not found as noted
- denotes line job not monumented but monument found as noted
- denotes stone & iron pipe stake
- denotes 5/8" diameter x 30" long iron pipe
- denotes 5/8" diameter x 20" long iron pipe
- denotes 5/8" diameter x 20" long iron pipe
- denotes 5/8" diameter x 20" long iron pipe
- denotes 5/8" diameter x 20" long iron pipe

SEE SHEET 1 FOR LEGAL DESCRIPTION AND SCHEDULE B -- SECTION TWO EXCEPTION NOTES

SEE SHEET 3 FOR LOCATIONS



PEARL ROAD (U. S. ROUTE 42)
 Variable Width Public Right of Way
 5 00000" W (USE AS BASIS FOR BEARINGS) 5027.0' BESS.

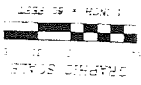
1' IRON PIPE FOUND ON LINE NORTH SIDE OF SHURMER ROAD EXTENDED FROM PEARL ROAD

5/8" IRON PIPE FOUND ON LINE SOUTH SIDE OF DRAKE ROAD (COUNT TO DRAKE)

1/4" IRON PIPE FOUND IN BOX (LINE FROM POINT A TO D) FROM ROAD CENTER

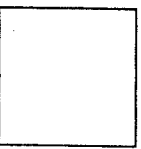
15-207
GRAPHIC SCALE

C1

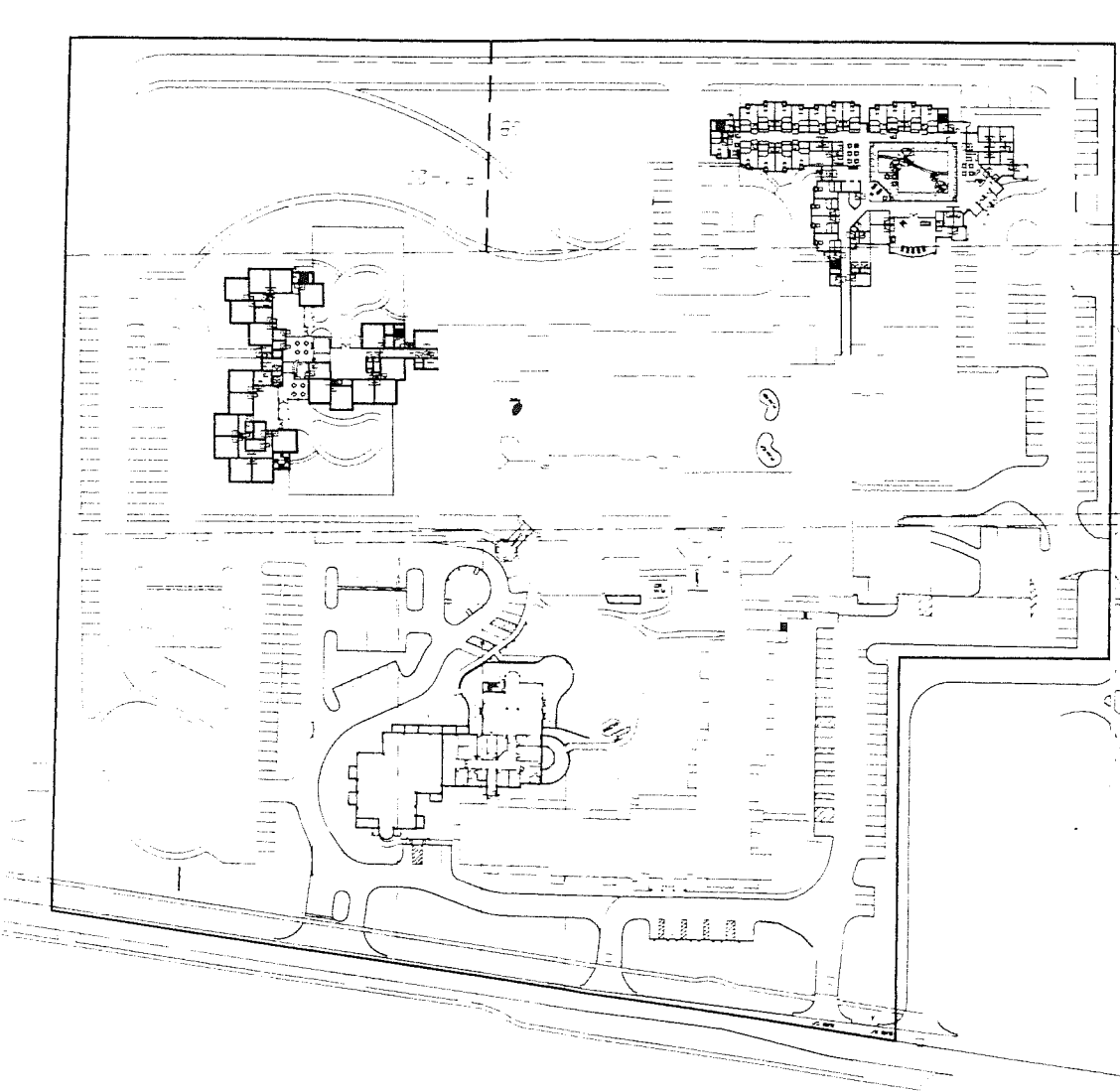
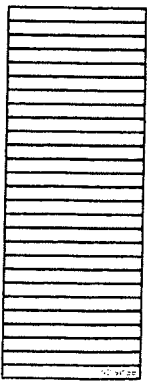


1:100

ALLENHEIM PROPERTIES, INC.
PHASING PLAN
18927 SHAMBER ROAD
CITY OF SIMONDSVILLE - STATE OF OHIO



WESTERN AND ASSOCIATES, INC.
ENGINEERS & ARCHITECTS
1415 EAST 97th STREET, WESTLAND, OHIO 44092
PHONE 1-419-250-9000 FAX 1-419-250-9000



CITY OF STRONGSVILLE
OFFICE OF THE COUNCIL

MEMORANDUM

TO: Ken Mikula, City Engineer

FROM: Aimee Pientka, Clerk of Council

DATE: October 8, 2015

SUBJECT: Rezoning Application
Altenheim Properties, Inc.; Owner
PPNs 397-01-012, 397-01-023
Address: 15733, Pearl Road and 18485 Shurmer Road
From R1-75 and GB to PF

Please check the legal description on the attached application for rezoning and, if correct, please forward to the Law Director so he may prepare legislation for Council to consider.

Thank you.

akp
Attachments

cc: Thomas P. Perciak, Mayor
Kenneth A. Kraus, Law Director
Daniel J. Kolick, Asst. Law Director
George Smerigan, City Planner
All Members of Council
Carol Oprea, Planning Commission Secretary

City of Strongsville

Memorandum

To: Ken Kraus, Law Director

CC: Thomas P. Perciak, Mayor
Aimee Pientka, Clerk of Council

From: Lori Daley, Assistant City Engineer

Date: October 14, 2015

Re: Rezoning Application
Altenheim Properties, Inc.; Owner
PPN's 397-01-012 & 397-01-023
Address: 15733 Pearl Road and 18485 Shurmer Road
From R1-75 and GB to PF

Ken,

The legal descriptions included in the rezoning application for the above referenced parcels accurately describe the areas to be rezoned.

A portion of PPN 397-01-012 is to be rezoned from GB to PF

The remaining portion of PPN 397-01-012 and all of PPN 397-01-023 are to be rezoned from R1-75 to PF.

The attached exhibit is to accompany the legal description for PPN 397-01-023. It was omitted in the original application submittal.

If you have any questions please do not hesitate to contact me.

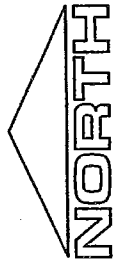
Thank you.

EXHIBIT
for

PPN 397-01-023

REZONE FROM ONE FAMILY 75 (R1-75)
to PUBLIC FACILITY (PF)

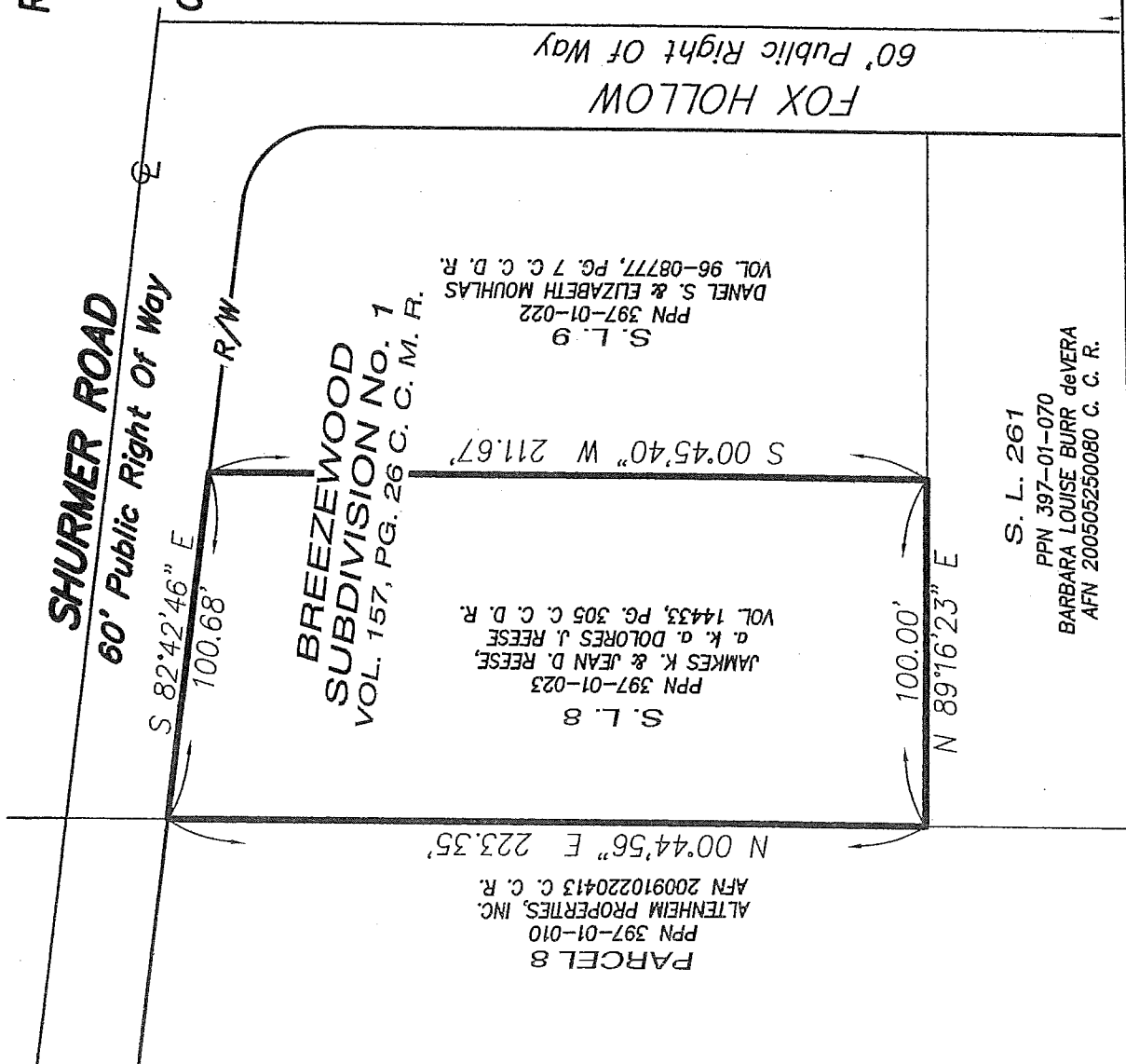
CITY OF STRONGSVILLE
COUNTY OF CUYAHOGA - STATE OF OHIO
JOB No. 15-224



GRAPHIC SCALE



1 INCH = 50 FEET



S. L. 261
PPN 397-01-070
BARBARA LOUISE BURR deVERA
AFN 200505250080 C. C. R.

CITY OF STRONGSVILLE
OFFICE OF THE COUNCIL

MEMORANDUM

TO: Planning Commission

FROM: Aimee Pientka, Clerk of Council

DATE: October 20, 2015

SUBJECT: Referral from Council: Ordinance No. 2015-213
Ordinance No. 2015-214

At its regular meeting of October 19, 2015, City Council referred the following Ordinances to the Planning Commission for its report and recommendation thereon:

- Ordinance No. 2015-213 by Mr. Maloney. AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD, BEING A PORTION OF PPN 397-01-012, AND ADDITIONAL PROPERTY AT 18485 SHURMER ROAD, BEING ALL OF PPN 397-01-023, ALL IN THE CITY OF STRONGSVILLE, FROM R1-75 (ONE FAMILY 75) CLASSIFICATION TO PF (PUBLIC FACILITIES) CLASSIFICATION, AND DECLARING AN EMERGENCY.

- Ordinance No. 2015-214 by Mr. Maloney. AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD, BEING A PORTION OF PPN 397-01-012, IN THE CITY OF STRONGSVILLE, FROM GB (GENERAL BUSINESS) CLASSIFICATION TO PF (PUBLIC FACILITIES) CLASSIFICATION, AND DECLARING AN EMERGENCY.

Copies of the ordinances are attached for Planning Commission review.

AKP
Attachment

MEMORANDUM

TO: Aimee Pientka, Council Clerk
Ken Kraus, Law Director

FROM: Carol Oprea, Administrative Assistant, Boards & Commissions

SUBJECT: Referrals to Council

DATE: October 23, 2015

Please be advised that at its meeting of October 22, 2015, the Strongsville Planning Commission gave Favorable Recommendation to the following;

ORDINANCE NO. 2015-213:

AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD BEING A PORTION OF PPN 397-01-012, AND ADDITIONAL PROPERTY AT 18485 SHURMER ROAD BEING ALL OF PPN 397-01-023, ALL IN THE CITY OF STRONGSVILLE FROM R1-75 (ONE FAMILY 75) CLASSIFICATION TO PF (PUBLIC FACILITY) CLASSIFICATION, AND DECLARING AN EMERGENCY.

ORDINANCE NO. 2015-214:

AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF STRONGSVILLE ADOPTED BY SECTION 1250.03 OF TITLE SIX, PART TWELVE OF THE CODIFIED ORDINANCES OF STRONGSVILLE TO CHANGE THE ZONING CLASSIFICATION OF CERTAIN REAL ESTATE LOCATED AT 15733 PEARL ROAD BEING A PORTION OF PPN 397-01-012, IN THE CITY OF STRONGSVILLE FROM GB (GENERAL BUSINESS) CLASSIFICATION TO PF (PUBLIC FACILITY) CLASSIFICATION, AND DECLARING AN EMERGENCY.

- Ordinance No. 2015-231 by Mayor Perciak and All Members of Council. A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE ELECTORS OF THE CITY OF STRONGSVILLE, THE QUESTION OF COUNCIL AMENDING SECTION 618.12 (HUNTING OR TRAPPING PROHIBITED) OF CHAPTER 618 ANIMALS OF PART SIX-GENERAL OFFENSES CODE OF THE CODIFIED ORDINANCES OF THE CITY TO AUTHORIZE A NUISANCE ABATEMENT INITIATIVE FOR BOTH SHORT TERM AND LONG TERM CONTROL AND REDUCTION OF THE WHITE-TAILED DEER POPULATION, IN COORDINATION WITH THE OHIO DEPARTMENT OF NATURAL RESOURCES AND CONTIGUOUS, ADJOINING, POLITICAL SUBDIVISIONS THAT OPT TO ADOPT A SIMILAR PLAN FOR NUISANCE ABATEMENT, ESTABLISHING AN ELECTION DATE THEREFOR, AND DECLARING AN EMERGENCY.

11. COMMUNICATIONS, PETITIONS AND CLAIMS:

12. MISCELLANEOUS BUSINESS:

13. ADJOURNMENT:

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 221

By: Mayor Perciak and All Members of Council

AN ORDINANCE AUTHORIZING THE MAYOR TO ACCEPT GRANTS OF EASEMENT FOR VARIOUS PUBLIC INFRASTRUCTURE IMPROVEMENTS PURPOSES FROM CAMERON-ALLIE DEVELOPMENT GROUP, LLC AND THE RICHARD F. AND DOROTHY E. SCHAEFFER TRUSTS; AND A TEMPORARY CONSTRUCTION EASEMENT FROM CAMERON-ALLIE DEVELOPMENT GROUP, LLC, IN CONNECTION WITH THE WESTWOOD COMMONS PROJECT AND RELATED TAX INCREMENT FINANCING AT THE INTERSECTION OF PEARL ROAD AND WESTWOOD DRIVE, AND DECLARING AN EMERGENCY.

WHEREAS, by and through passage of Ordinance No. 2015-195, this Council approved Tax Increment Financing applicable to various improvements determined to be for a public purpose, in connection with the Westwood Commons project in the Town Center of Strongsville; and

WHEREAS, by and through Ordinance No. 2015-196, this Council further approved and authorized the Mayor to enter into a Project Development Agreement and a Construction Agency Agreement with Cameron-Allie Development Group, LLC, the former of which, among other things, requires the parties and other property owners to enter into various easements in favor of the City of Strongsville, in connection with the various public improvements related to the improvement and redevelopment of a number of parcels comprising the property located at the intersection of Pearl Road and Westwood Drive, and as recognized as a condition for approval by the City's Planning Commission.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA, AND STATE OF OHIO:

Section 1. That the Council hereby authorizes the Mayor to accept two Grants of Easement from **CAMERON-ALLIE DEVELOPMENT GROUP, LLC**, located at 13000 Darice Parkway, Strongsville, Ohio, for various public infrastructure improvements, as more fully set forth in Exhibits 1 and 2, attached hereto and made a part hereof by reference; and also to accept a Grant of Easement from **RICHARD F. SCHAEFFER, as Trustee of the Richard F. Schaeffer Trust Agreement dated September 20, 2007, as amended**, and **DOROTHY E. SCHAEFFER, as Trustee of the Dorothy E. Schaeffer Trust Agreement dated September 20, 2007, as amended**, located at 9507 Highland Drive, Brecksville, Ohio, for various public infrastructure improvements, as set forth in Exhibit 3, attached hereto and made a part hereof by reference.

Section 2. That this Council further authorizes the Mayor to accept a Temporary Construction Easement from **CAMERON-ALLIE DEVELOPMENT GROUP, LLC**, as more fully set forth in Exhibit 4, attached hereto and made a part hereof by reference, in connection with the improvement and redevelopment of the foregoing property located at the intersection of Pearl Road and Westwood Drive, to be known as Westwood Commons and Westwood Commons II.

Section 3. That the Clerk of Council is hereby directed to cause the aforesaid Grants of Easement and Temporary Construction Easement to be recorded in the office of the Cuyahoga County Fiscal Officer after their proper execution and receipt of evidence of title satisfactory to the Law Director.

Section 4. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 5. That this Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of the City, and for the further reason that it is immediately necessary in order to properly comply with all current legal agreements, to assure proper development of all lots and land within the City of Strongsville, and to facilitate economic development within the City's Town Center area. Therefore, provided this Ordinance receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise from and after the earliest period allowed by law.

_____ Approved: _____
 President of Council Mayor

Date Passed: _____ Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
 Clerk of Council

ORD. No. 2015-221 Amended: _____
 1st Rdg. _____ Ref: _____
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____

**GRANT OF EASEMENT
FOR
VARIOUS PUBLIC INFRASTRUCTURE IMPROVEMENTS**

This Grant of Easement is made between **CAMERON-ALLIE DEVELOPMENT GROUP, LLC**, an Ohio limited liability company, located at 13000 Darice Parkway, Strongsville, Ohio 44149, which with its successors and assigns, is herein called "Grantor," and the **CITY OF STRONGSVILLE**, a municipal corporation, organized and existing under the laws of the State of Ohio, located at 16099 Foltz Parkway, Strongsville, Ohio 44149, which with its successors and assigns is herein called "Grantee."

WHEREAS, the Grantor is the owner in fee simple of certain real estate located in the City of Strongsville, Ohio and known as Permanent Parcel Nos. 396-10-001 and 396-10-002 (hereinafter the "Property" or "Westwood Commons II"); and

WHEREAS, the Grantor and Grantee are parties to a separate certain Project Development Agreement, dated October 20, 2015, concerning in part the subject property which, among other things, calls for said parties to enter into an easement with respect to various Public Infrastructure Improvements on or under the within Property; and

WHEREAS, the Grantor wishes to grant and the Grantee wishes to accept an easement for and access to the Property for the purposes of maintaining, operating, repairing and/or reconstructing various Public Infrastructure Improvements such as but not limited to demolition, relocation and installation of utilities and storm water retention, as well as certain streetscape, lighting, sidewalk and parking lot improvements and to remove and/or replace trees or other items within, across, through and under certain portions of the Property, but excluding the permanent structures and related adjacent areas of sidewalks and landscaping, all of which are shown on the drawing in Exhibit A, and described in Exhibit B, less the exclusions in the legal description in Exhibit B-1, respectively, all attached hereto and incorporated herein by reference and which reflect the "Easement Area."

NOW, THEREFORE, in consideration of One Dollar (\$1.00) and for other good and valuable consideration, the receipt of which is hereby acknowledged, the following grants, agreements, and covenants are made:

The Grantor, on its behalf and on behalf of its legal representatives, successors and assigns, hereby gives, grants, bargains and conveys to the Grantee, its successors and assigns for a period of thirty (30) years, a non-exclusive easement and right to enter upon the Easement Area, and to remove and/or replace trees or other items above and below the ground where necessary solely for the purposes of maintaining, operating, repairing and/or reconstructing those Public Infrastructure Improvements reflected on Exhibit A, and described in Exhibits B and B-1 and for no other purposes whatsoever; provided, however, that Grantee shall not be permitted to enter upon or access the Easement Area unless and until (i) Grantor fails to properly operate or make all necessary repairs, maintenance and/or reconstruction to the Public Infrastructure Improvements that in the opinion of the proper local authorities of the Grantee, its successors or assigns, may be necessary or advisable, in order to maintain or operate said Public Infrastructure Improvements and appurtenances in accordance with the ordinances, rules and regulations for the management and protection of such systems of said City of Strongsville, now in force or that may hereafter be adopted ("Grantor Default"); or (ii) an Emergency (as hereinafter defined).

In the event of a Grantor Default, Grantor shall cure said default within 30 days after receipt of written notice from Grantee (or if such default cannot reasonably be cured within said 30 day period, then Grantee shall commence curing said default within 30 days and thereafter diligently pursue the cure actions and complete the same within 60 days). In the event Grantor fails to cure the Grantor Default within the aforementioned time periods, Grantee shall have the right, but not the obligation, to complete said maintenance, repair or replacement of the Public Infrastructure Improvements, and Grantor shall promptly reimburse the Grantee's costs and expenses within thirty (30) days of notice from Grantee of its cost in performing such work. Upon Grantor's failure to make reimbursement to Grantee, the Grantee's Director of Finance be and is hereby authorized to certify to the Cuyahoga County Auditor and Fiscal Officer the foregoing costs which are due and unpaid on the Property, plus interest at the lawful rate, for addition to and extension of the real estate tax duplicate and collection by the County Treasurer against the subject permanent parcel in the same manner as other taxes.

In the event of an emergency condition which threatens the public health, safety or welfare of the residents of the Grantee ("Emergency"), the Grantee will have the right to enter the Easement Area in order to alleviate the Emergency.

Nothing in this Grant of Easement is intended to nor shall it obligate the Grantee to do anything or undertake any actions with regard to the operation, maintenance, repair or reconstruction of the Public Infrastructure Improvements.

The Grantor and Grantee further agree, notwithstanding anything to the contrary in this Grant of Easement or in the Project Development Agreement, that the said

Public Infrastructure Improvements shall remain the sole property of the Grantor, its successors or assigns, and the Grantor, its successors and assigns shall have sole and primary responsibility to operate maintain, repair and/or reconstruct all improvements, including the Public Infrastructure Improvements, on its Property.

Grantor further acknowledges and agrees that Grantee shall not be obligated to maintain landscaping and/or lawn areas, parking lots, driveways, or streets within the Easement Area. Neither Grantor nor its successors or assigns will construct or place on the Easement Area any temporary or permanent structures or anything else that may interfere with the operation, maintenance, repair or reconstruction of the Public Infrastructure Improvements, except those certain improvements which are depicted on Exhibit A attached hereto and incorporated herein that have been approved by Grantee.

Grantor agrees to keep the Easement Area free of materials, equipment, vehicles, trees, shrubbery, and any other temporary or permanent structures or obstructions which would interfere with Grantee's access to the Public Infrastructure Improvements in the event of a Grantor Default. Grantor further agrees to make no alterations to the Property which would increase or reduce the depth of such Public Infrastructure Improvements, without the Grantee's prior written consent, which consent shall not be unreasonably withheld, conditioned or delayed; however, notwithstanding the above, all such alterations remain subject to compliance with Grantee's codified ordinances and applicable approval procedures.

If the Grantor desires to alter the Easement Area in any way other than is expressly permitted herein, it must obtain the prior written approval of the Grantee, which approval shall not be unreasonably withheld, conditioned or delayed; however, notwithstanding the above, all such alterations remain subject to compliance with Grantee's codified ordinances and applicable approval procedures. Upon receipt of such approval, the Grantor shall, at its own expense, relocate or reconstruct all or any portion of the Public Infrastructure Improvements which are affected by such alteration and, where necessary, grant a new easement of not less than the width of the Easement Area under the same terms and conditions as herein provided. The relocated or reconstructed Public Infrastructure Improvements and appurtenances shall remain the sole property of the Grantor.

The Grantor hereby reserves the right to use the Easement Area for any and all uses not expressly prohibited by, or inconsistent with, the terms of this Grant of Easement. For avoidance of doubt, nothing in this Grant of Easement shall be interpreted as Grantor granting rights to the Grantee, or the public in general, for vehicular parking in the parking stalls located within the Property and specifically within the Easement Area. Grantor reserves the right, at its sole discretion, to reconfigure parking stalls and generally control the use of the parking lots on the Property, so long as such actions do not adversely affect the rights granted to the Grantee pursuant to the terms herein; however, notwithstanding the above, all such reconfigurations remain

subject to compliance with Grantee's codified ordinances and applicable approval procedures.

The Grantor further agrees that the Grantee, its officials, officers, employees, agents, contractors and/or assigns shall be relieved of all liability on account of the operation, maintenance, use, repair or reconstruction of said Public Infrastructure Improvements or failure to perform the same; and Grantor hereby agrees to defend, indemnify and hold harmless the Grantee, its officials, officers, employees, agents, contractors and/or assigns from and against any expense, cost or damage to said Public Infrastructure Improvements, or the Easement Area, or injuries or death to any third parties or property, that said Grantor, its successors or assigns may at any time cause by the installation, reconstruction, maintenance, repair, or other operation or use of the Easement Area or the Public Infrastructure Improvements within the limits of the above-described Grant of Easement or as a result of the Grantor's failing to properly operate, repair or maintain the Easement Area.

Grantor shall purchase from, and, during the period that this Grant of Easement is in force and effect, maintain in a company or companies lawfully authorized or licensed to do business in the State of Ohio, insurance for protection from claims under workers' compensation acts and other employee benefit acts which are applicable, claims for damages because of bodily injury, including death, and claims for damages to property which may arise out of or result from Grantor's operations and completed operations, or from its use operation, maintenance, repair or reconstruction of the Property or the Public Infrastructure Improvements, whether by the Grantor or its agents, contractors or representatives or their failure to so operate, maintain or repair. This insurance shall be written for not less than limits of liability specified in this Grant of Easement or required by law, whichever coverage is greater. Each policy shall contain a provision that the policy will not be canceled or allowed to expire until at least 30 days' prior written notice has been given to the Grantee. Grantor shall cause the commercial liability coverage, pollution liability coverage, and excess liability coverage required by this Grant of Easement to include the Grantee as an additional insured for claims caused in whole or in part by any of the Grantor's acts or omissions, and/or any acts or omissions of any subcontractor, agent, or other person or entity directly or indirectly employed by any of them arising out of or relating to the Public Infrastructure Improvements.

The insurance required by this Grant of Easement shall be written for not less than the following limits, or greater if required by law:

(i) Workers' Compensation limits shall be those required by statute.

(ii) Commercial General Liability insurance including liability and blanket coverage, on an occurrence form, which insures against bodily injury, personal and advertising injury and property damage claims with limits of at least One Million Dollars (\$1,000,000) combined single limit each occurrence; Two Million Dollars (\$2,000,000) general aggregate; and Two Million Dollars (\$2,000,000) products/completed operations aggregate. Such insurance shall include the following coverage extensions:

Ongoing Operations, Premises Liability, Products/Completed Operations, Broad Form Property Damage including Completed Operations, Contractual liability (including coverage for the indemnity clause provided under this Agreement), XCU hazards and liability, and Personal Injury Liability with Employment Exclusion deleted.

(iii) Pollution Liability Insurance that provides coverage for bodily injury, property damage, and regulatory clean-up costs arising out of or relating to the presence, release, or threatened release of hazardous substances or pollutants with limits of at least Two Million Dollars (\$2,000,000) per occurrence and an aggregate limit of at least Two Million Dollars (\$2,000,000). Notwithstanding anything herein to the contrary, the Pollution Liability coverage shall only be required during the period of time whereby Grantor is constructing the Public Infrastructure Improvements.

(iv) Excess Liability Insurance with a per occurrence limit of at least Five Million Dollars (\$5,000,000) and an aggregate limit of at least Five Million Dollars (\$5,000,000) over the primary limits of insurance.

The liability insurance required by this Grant of Easement shall: (1) provide that it is primary and non-contributory to any other insurance or self-insurance that the Grantee may have, (2) obligate Grantor to pay any deductible or self-insured retention associated with any claim that is made under the policy, including any claim that may be made by an additional insured, (3) contain waivers of subrogation against the Grantee, (4) contain cross-liability endorsements (and shall not contain insured vs. insured exclusions), and (5) provide that the insurer(s) has/have a duty to defend against potentially covered claims and that the payment of defense costs by the insurer(s) shall not reduce or deplete the limits of liability under the policy(ies). The identity of the insurers and the amounts of any deductibles or self-insured retentions are subject to the Grantee's approval.

Before exposure to liability or a loss may occur, Grantor shall deliver to the Grantee Certificates of Insurance acceptable to all parties evidencing the insurance coverage required by this Grant of Easement. Upon request by the Grantee, Grantor shall deliver to the Grantee copies of any or all of the insurance policies providing the liability insurance required by this Grant of Easement, including copies of any declarations pages and endorsements relating thereto.

The Grantor covenants with the Grantee that it is well-seized of the Property as a good and indefeasible estate in fee simple, and has the right to grant and convey this Grant of Easement in the manner and form above written. The Grantor further covenants that it will warrant and defend the Property with the appurtenances thereunto belonging to the Grantee against all lawful claims and demands whatsoever for the purposes described herein, including all liens and encumbrances whatsoever.

This Grant of Easement shall inure to the benefit of any person, firm or corporation whom the Grantee, its successors and assigns, shall authorize to undertake

the performance of work within the purpose of this Easement under the circumstances set forth above.

The parties hereto agree that this Grant of Easement embodies the complete understanding of the parties with regard to this subject matter, and that no changes in this Grant of Easement shall be made unless such changes are in writing, approved and subscribed by the parties hereto or their appropriate successors and assigns in accordance with law.

This Grant of Easement shall constitute a binding covenant that shall run with the land, and be binding upon and inure to the benefit of the parties, their respective legal representatives, successors and assigns.

TO HAVE AND TO HOLD the above Grant of Easement unto the Grantee, forever.

[Remainder of page intentionally left blank]

[Signature pages to immediately follow]

IN WITNESS WHEREOF, this instrument is executed this 23 day of October, 2015.

"GRANTOR"
CAMERON-ALLIE DEVELOPMENT GROUP, LLC
(an Ohio limited liability company)

By: [Signature]
Mike Catanzarite
Its: Manager

STATE OF OHIO)
) ss:
COUNTY OF CUYAHOGA)

Before me, a Notary Public in and for said County and State, personally appeared the above-named **CAMERON-ALLIE DEVELOPMENT GROUP, LLC**, by Mike Catanzarite, its Manager, who acknowledged that he did sign the foregoing instrument and that the same is his free and voluntary act and deed as such officer, and the free and voluntary act and deed of said limited liability company.

IN TESTIMONY WHEREOF, I hereunto set my hand and official seal at Strongsville, Ohio, this 23rd day of October, 2015.



CHRISTOPHER M BYRNES
NOTARY PUBLIC - OHIO
MY COMMISSION EXPIRES
AUGUST 10, 2016

[Signature]
Notary Public

**"GRANTEE"
CITY OF STRONGSVILLE**

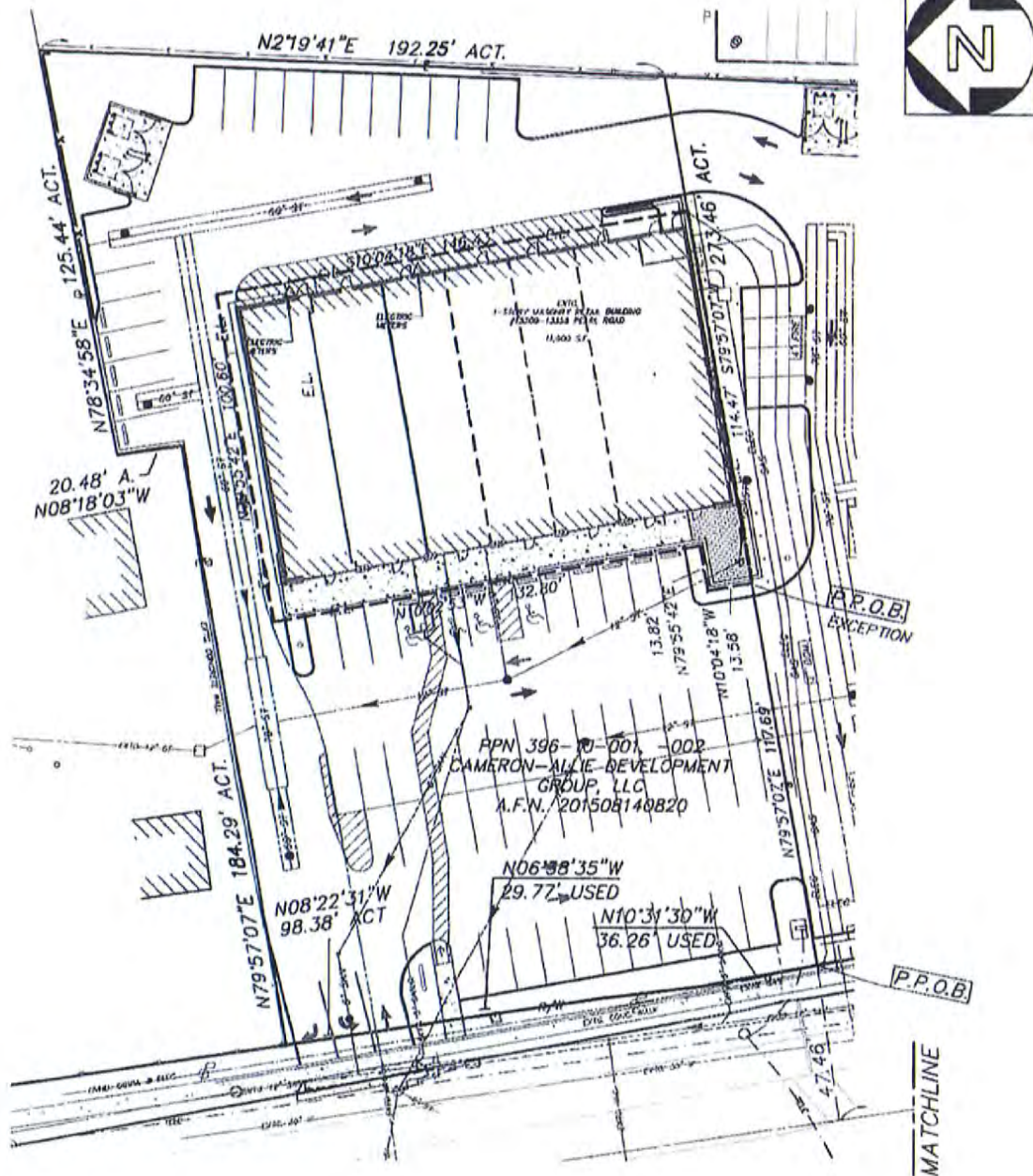
By: _____
Thomas P. Perciak
Its: Mayor

STATE OF OHIO)
) ss:
COUNTY OF CUYAHOGA)

BEFORE ME, a Notary Public in and for said County and State, personally appeared **THE CITY OF STRONGSVILLE**, by Thomas P. Perciak, its Mayor, who acknowledged that he did sign the foregoing instrument and that the same is his free and voluntary act and deed as an officer thereof, and the free act and deed of said municipal corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at Strongsville, Ohio, this ___ day of _____, 2015.

Notary Public



MATCHLINE

168.80'
 N08°22'31"W
 PEARL ROAD
 (U.S. 42) (Variable)

N00°28'05"W
 223.37' OBS.

WESTWOOD DR.
 (WEST)

**EXHIBIT "A" TO ACCOMPANY
 LEGAL DESCRIPTION FOR
 P.P.N. 396-10-001 &
 P.P.N. 396-10-002**

BEING PART OF ORIGINAL STRONGSVILLE
 TOWNSHIP LOT 55
 NOW IN THE CITY OF STRONGSVILLE
 CUYAHOGA COUNTY, OHIO



DONALD G. BOHNING & ASSOCIATES, INC. CIVIL ENGINEERING & SURVEYING 7879 HUB PARKWAY • VALLEY VIEW, OHIO 44125 PHONE: (216) 642-1130 FAX: (216) 642-1132			
HORIZ. SCALE 1"=40'	DWN M.D.	CDR. M.A.	DATE SEPT 2015
DR. SCALE -----	FILE NO. 4359EC1exh	ORDER NO. 4359 TIFF	1 1


DONALD G. BOHNING & ASSOCIATES, INC.

CIVIL ENGINEERING & SURVEYING

 7878 HUB PARKWAY • VALLEY VIEW, OHIO 44125 • (216) 642-1130
 FAX • (216) 642-1132

P.P.N. 396-10-002

DGB 4359-1

July, 2015

LEGAL DESCRIPTION

Situated in the City of Strongsville, County of Cuyahoga, and State of Ohio, and known as being part of Original Strongsville Township Lot 55, and bounded and described as follows:

Beginning at an iron pin monument found in the centerline of Pearl Road (U.S. 42), variable width, at its intersection with the centerline of Westwood Drive (West);

Thence North 00 degrees 28 minutes 05 seconds West along the centerline of Pearl Road, 223.37 feet to an iron pin monument found at a point of intersection;

Thence North 8 degrees 22 minutes 31 seconds West along the centerline of Pearl Road, 168.80 feet to its intersection with the westerly prolongation of the northerly line of Consolidated Parcel "C" as shown by the recorded plat in Volume 380, Page 64 of Cuyahoga County Map Records

Thence North 79 degrees 57 minutes 07 seconds East along the westerly prolongation of the northerly line of said Consolidated Parcel "C", 47.46 feet to an iron pin found (D.G. Bohning Assoc.) at its intersection with the easterly line of Pearl Road and the principal place of beginning of the parcel herein described;

Thence North 10 degrees 31 minutes 30 seconds West along the easterly line of Pearl Road, 36.26 feet to an iron pin set at an angle point, therein;

Thence North 6 degrees 38 minutes 35 seconds West along the easterly line of Pearl Road, 29.77 feet to an iron pin set at an angle point, therein;

Thence North 8 degrees 22 minutes 31 seconds West along the easterly line of Pearl Road, 98.38 feet to its intersection with the southerly line of a parcel of land conveyed to Strongsville Historical Society by deed recorded in Volume 92-7963, Page 15 of the Official Records of Cuyahoga County, and from which point an iron pin set bears South 79 degrees 57 minutes 07 seconds West, 1.00 feet;

Thence North 79 degrees 57 minutes 07 seconds East along the southerly line of said land conveyed to Strongsville Historical Society, 184.29 feet to a drill hole found at an angle point, therein;

Thence North 8 degrees 18 minutes 03 seconds West along the southerly line of said land conveyed to Strongsville Historical Society, 20.48 feet to an iron pin found at an angle point, therein;

Thence North 78 degrees 34 minutes 58 seconds East along the southerly line of said land conveyed to Strongsville Historical Society, 125.44 feet to an iron pin set at its intersection with



DONALD G. BOHNING & ASSOCIATES, INC.

CIVIL ENGINEERING & SURVEYING

7979 HUB PARKWAY • VALLEY VIEW, OHIO 44125 • (216) 642-1130

FAX • (216) 642-1132

P.P.N. 396-10-002

DGB 4359-1

the westerly line of a parcel of land conveyed to Strongsville Senior Associates Limited Partnership by deed recorded as A.F.N. 200310280195 of Cuyahoga County Records;

Thence South 02 degrees 19 minutes 41 seconds West along the westerly line of said land conveyed to Strongsville Senior Associates Limited Partnership, 192.25 feet to an iron pin found (D.G. Bohning Assoc.) at its intersection with the northerly line of said Consolidated Parcel "C";

Thence South 79 degrees 57 minutes 07 seconds West along the northerly line of said Consolidated Parcel "C", 273.46 feet to the principal place of beginning and containing 50,298 square feet or 1.1547 acres of land according to the survey by Donald G. Bohning & Associates, Inc. dated July, 2015.

The courses used in this description are referenced to an assumed meridian and are used to indicate angles only.

Michael A. Ackerman

Registered Surveyor No. 8196

M:\adcadd\p\4359-s3\Documents\Legal Description\legal description PPN 396-10-002.doc



Building Exception
P.P.N. 396-10-001,002
DGB 4359E-C1

September, 2015

EXHIBIT B-1
LEGAL DESCRIPTION

Situated in the City of Strongsville, County of Cuyahoga, and State of Ohio, and known as being part of Original Strongsville Township Lot 55, and bounded and described as follows:

Beginning in the centerline of Pearl Road (U.S. 42), variable width, at its intersection with the centerline of Westwood Drive (West);

Thence North 00 degrees 28 minutes 05 seconds West along the centerline of Pearl Road, 223.37 feet to an iron pin monument found at a point of intersection;

Thence North 8 degrees 22 minutes 31 seconds West along the centerline of Pearl Road, 168.80 feet to its intersection with the westerly prolongation of the southerly line of a parcel of land conveyed to Cameron-Allie Development Group, LLC by deed recorded as A.F.N. 201508140820 of Cuyahoga County Records;

Thence North 79 degrees 57 minutes 07 seconds East along the westerly prolongation of the southerly line of said land conveyed to Cameron-Allie Development Group, LLC, 47.46 feet to its intersection with the easterly line of Pearl Road;

Thence North 79 degrees 57 minutes 07 seconds East along the southerly line of said land conveyed to Cameron-Allie Development Group, LLC, 117.69 feet to a point, and the principal place of beginning of the parcel herein described;

Thence North 10 degrees 04 minutes 18 seconds West, 13.58 feet to a point;

Thence North 79 degrees 55 minutes 42 seconds East, 13.82 feet to a point;

Thence North 10 degrees 02 minutes 53 seconds West, 132.80 feet to a point;

Thence North 79 degrees 55 minutes 42 seconds East, 100.60 feet to a point;

Thence South 10 degrees 04 minutes 18 seconds East, 146.43 feet to a point;

Thence South 79 degrees 57 minutes 07 seconds West, 114.47 feet to the principal place of beginning and containing 14,919 square feet or 0.3425 acres of land according to the exhibit by Donald G. Bohning & Associates, Inc. dated September, 2015.

Building Exception
P.P.N. 396-10-001,002
DGB 4359E-C1

The courses used in this description are referenced to an assumed meridian and are used to indicate angles only.

Michael A. Ackerman
Registered Surveyor No. 8196

M:\adcadd\p\4359E\Documents\Legals\exception legal description PPN 396-10-002.doc

**GRANT OF EASEMENT
FOR
VARIOUS PUBLIC INFRASTRUCTURE IMPROVEMENTS**

This Grant of Easement is made between **CAMERON-ALLIE DEVELOPMENT GROUP, LLC**, an Ohio limited liability company, located at 13000 Darice Parkway, Strongsville, Ohio 44149, which with its successors and assigns, is herein called "Grantor," and the **CITY OF STRONGSVILLE**, a municipal corporation, organized and existing under the laws of the State of Ohio, located at 16099 Foltz Parkway, Strongsville, Ohio 44149, which with its successors and assigns is herein called "Grantee."

WHEREAS, the Grantor is the owner in fee simple of certain real estate located in the City of Strongsville, Ohio and known as Permanent Parcel No. 396-10-003 (hereinafter the "Property"); and

WHEREAS, the Grantor and Grantee are parties to a separate certain Project Development Agreement, dated Oct. 20, 2015, concerning in part the subject property which, among other things, calls for said parties to enter into an easement with respect to various Public Infrastructure Improvements on or under the within Property; and

WHEREAS, the Grantor wishes to grant and the Grantee wishes to accept an easement for and access to the Property for the purposes of maintaining, operating, repairing and/or reconstructing various Public Infrastructure Improvements such as but not limited to demolition, relocation and installation of utilities and storm water retention, as well as certain streetscape, lighting, sidewalk and parking lot improvements and to remove and/or replace trees or other items within, across, through and under certain portions of the Property, but excluding the permanent structures and related adjacent areas of sidewalks and landscaping, all of which are shown on the drawing in Exhibit A, and described in Exhibit B, less the exclusions in the legal descriptions in Exhibits B-1 and B-2, respectively, all attached hereto and incorporated herein by reference and which reflect the "Easement Area."

NOW, THEREFORE, in consideration of One Dollar (\$1.00) and for other good and valuable consideration, the receipt of which is hereby acknowledged, the following grants, agreements, and covenants are made:

The Grantor, on its behalf and on behalf of its legal representatives, successors and assigns, hereby gives, grants, bargains and conveys to the Grantee, its successors and assigns for a period of thirty (30) years, a non-exclusive easement and right to enter upon the Easement Area, and to remove and/or replace trees or other items above and below the ground where necessary solely for the purposes of maintaining, operating, repairing and/or reconstructing those Public Infrastructure Improvements reflected on Exhibit A, and described in Exhibits B, B-1 and B-2 and for no other purposes whatsoever; provided, however, that Grantee shall not be permitted to enter upon or access the Easement Area unless and until (i) Grantor fails to properly operate or make all necessary repairs, maintenance and/or reconstruction to the Public Infrastructure Improvements that in the opinion of the proper local authorities of the Grantee, its successors or assigns, may be necessary or advisable, in order to maintain or operate said Public Infrastructure Improvements and appurtenances in accordance with the ordinances, rules and regulations for the management and protection of such systems of said City of Strongsville, now in force or that may hereafter be adopted ("Grantor Default"); or (ii) an Emergency (as hereinafter defined).

In the event of a Grantor Default, Grantor shall cure said default within 30 days after receipt of written notice from Grantee (or if such default cannot reasonably be cured within said 30 day period, then Grantee shall commence curing said default within 30 days and thereafter diligently pursue the cure actions and complete the same within 60 days). In the event Grantor fails to cure the Grantor Default within the aforementioned time periods, Grantee shall have the right, but not the obligation, to complete said maintenance, repair or replacement of the Public Infrastructure Improvements, and Grantor shall promptly reimburse the Grantee's costs and expenses within thirty (30) days of notice from Grantee of its cost in performing such work. Upon Grantor's failure to make reimbursement to Grantee, the Grantee's Director of Finance be and is hereby authorized to certify to the Cuyahoga County Auditor and Fiscal Officer the foregoing costs which are due and unpaid on the Property, plus interest at the lawful rate, for addition to and extension of the real estate tax duplicate and collection by the County Treasurer against the subject permanent parcel in the same manner as other taxes.

In the event of an emergency condition which threatens the public health, safety or welfare of the residents of the Grantee ("Emergency"), the Grantee will have the right to enter the Easement Area in order to alleviate the Emergency.

Nothing in this Grant of Easement is intended to nor shall it obligate the Grantee to do anything or undertake any actions with regard to the operation, maintenance, repair or reconstruction of the Public Infrastructure Improvements.

The Grantor and Grantee further agree, notwithstanding anything to the contrary in this Grant of Easement or in the Project Development Agreement, that the said

Public Infrastructure Improvements shall remain the sole property of the Grantor, its successors or assigns, and the Grantor, its successors and assigns shall have sole and primary responsibility to operate maintain, repair and/or reconstruct all improvements, including the Public Infrastructure Improvements, on its Property.

Grantor further acknowledges and agrees that Grantee shall not be obligated to maintain landscaping and/or lawn areas, parking lots, driveways, or streets within the Easement Area. Neither Grantor nor its successors or assigns will construct or place on the Easement Area any temporary or permanent structures or anything else that may interfere with the operation, maintenance, repair or reconstruction of the Public Infrastructure Improvements, except those certain improvements which are depicted on Exhibit A attached hereto and incorporated herein that have been approved by Grantee.

Grantor agrees to keep the Easement Area free of materials, equipment, vehicles, trees, shrubbery, and any other temporary or permanent structures or obstructions which would interfere with Grantee's access to the Public Infrastructure Improvements in the event of a Grantor Default. Grantor further agrees to make no alterations to the Property which would increase or reduce the depth of such Public Infrastructure Improvements, without the Grantee's prior written consent, which consent shall not be unreasonably withheld, conditioned or delayed; however, notwithstanding the above, all such alterations remain subject to compliance with Grantee's codified ordinances and applicable approval procedures.

If the Grantor desires to alter the Easement Area in any way other than is expressly permitted herein, it must obtain the prior written approval of the Grantee, which approval shall not be unreasonably withheld, conditioned or delayed; however, notwithstanding the above, all such alterations remain subject to compliance with Grantee's codified ordinances and applicable approval procedures. Upon receipt of such approval, the Grantor shall, at its own expense, relocate or reconstruct all or any portion of the Public Infrastructure Improvements which are affected by such alteration and, where necessary, grant a new easement of not less than the width of the Easement Area under the same terms and conditions as herein provided. The relocated or reconstructed Public Infrastructure Improvements and appurtenances shall remain the sole property of the Grantor.

The Grantor hereby reserves the right to use the Easement Area for any and all uses not expressly prohibited by, or inconsistent with, the terms of this Grant of Easement. For avoidance of doubt, nothing in this Grant of Easement shall be interpreted as Grantor granting rights to the Grantee, or the public in general, for vehicular parking in the parking stalls located within the Property and specifically within the Easement Area. Grantor reserves the right, at its sole discretion, to reconfigure parking stalls and generally control the use of the parking lots on the Property, so long as such actions do not adversely affect the rights granted to the Grantee pursuant to the terms herein; however, notwithstanding the above, all such reconfigurations remain

subject to compliance with Grantee's codified ordinances and applicable approval procedures.

The Grantor further agrees that the Grantee, its officials, officers, employees, agents, contractors and/or assigns shall be relieved of all liability on account of the operation, maintenance, use, repair or reconstruction of said Public Infrastructure Improvements or failure to perform the same; and Grantor hereby agrees to defend, indemnify and hold harmless the Grantee, its officials, officers, employees, agents, contractors and/or assigns from and against any expense, cost or damage to said Public Infrastructure Improvements, or the Easement Area, or injuries or death to any third parties or property, that said Grantor, its successors or assigns may at any time cause by the installation, reconstruction, maintenance, repair, or other operation or use of the Easement Area or the Public Infrastructure Improvements within the limits of the above-described Grant of Easement or as a result of the Grantor's failing to properly operate, repair or maintain the Easement Area.

Grantor shall purchase from, and, during the period that this Grant of Easement is in force and effect, maintain in a company or companies lawfully authorized or licensed to do business in the State of Ohio, insurance for protection from claims under workers' compensation acts and other employee benefit acts which are applicable, claims for damages because of bodily injury, including death, and claims for damages to property which may arise out of or result from Grantor's operations and completed operations, or from its use operation, maintenance, repair or reconstruction of the Property or the Public Infrastructure Improvements, whether by the Grantor or its agents, contractors or representatives or their failure to so operate, maintain or repair. This insurance shall be written for not less than limits of liability specified in this Grant of Easement or required by law, whichever coverage is greater. Each policy shall contain a provision that the policy will not be canceled or allowed to expire until at least 30 days' prior written notice has been given to the Grantee. Grantor shall cause the commercial liability coverage, pollution liability coverage, and excess liability coverage required by this Grant of Easement to include the Grantee as an additional insured for claims caused in whole or in part by any of the Grantor's acts or omissions, and/or any acts or omissions of any subcontractor, agent, or other person or entity directly or indirectly employed by any of them arising out of or relating to the Public Infrastructure Improvements.

The insurance required by this Grant of Easement shall be written for not less than the following limits, or greater if required by law:

(i) Workers' Compensation limits shall be those required by statute.

(ii) Commercial General Liability insurance including liability and blanket coverage, on an occurrence form, which insures against bodily injury, personal and advertising injury and property damage claims with limits of at least One Million Dollars (\$1,000,000) combined single limit each occurrence; Two Million Dollars (\$2,000,000) general aggregate; and Two Million Dollars (\$2,000,000) products/completed operations aggregate. Such insurance shall include the following coverage extensions:

Ongoing Operations, Premises Liability, Products/Completed Operations, Broad Form Property Damage including Completed Operations, Contractual liability (including coverage for the indemnity clause provided under this Agreement), XCU hazards and liability, and Personal Injury Liability with Employment Exclusion deleted.

(iii) Pollution Liability Insurance that provides coverage for bodily injury, property damage, and regulatory clean-up costs arising out of or relating to the presence, release, or threatened release of hazardous substances or pollutants with limits of at least Two Million Dollars (\$2,000,000) per occurrence and an aggregate limit of at least Two Million Dollars (\$2,000,000). Notwithstanding anything herein to the contrary, the Pollution Liability coverage shall only be required during the period of time whereby Grantor is constructing the Public Infrastructure Improvements.

(iv) Excess Liability Insurance with a per occurrence limit of at least Five Million Dollars (\$5,000,000) and an aggregate limit of at least Five Million Dollars (\$5,000,000) over the primary limits of insurance.

The liability insurance required by this Grant of Easement shall: (1) provide that it is primary and non-contributory to any other insurance or self-insurance that the Grantee may have, (2) obligate Grantor to pay any deductible or self-insured retention associated with any claim that is made under the policy, including any claim that may be made by an additional insured, (3) contain waivers of subrogation against the Grantee, (4) contain cross-liability endorsements (and shall not contain insured vs. insured exclusions), and (5) provide that the insurer(s) has/have a duty to defend against potentially covered claims and that the payment of defense costs by the insurer(s) shall not reduce or deplete the limits of liability under the policy(ies). The identity of the insurers and the amounts of any deductibles or self-insured retentions are subject to the Grantee's approval.

Before exposure to liability or a loss may occur, Grantor shall deliver to the Grantee Certificates of Insurance acceptable to all parties evidencing the insurance coverage required by this Grant of Easement. Upon request by the Grantee, Grantor shall deliver to the Grantee copies of any or all of the insurance policies providing the liability insurance required by this Grant of Easement, including copies of any declarations pages and endorsements relating thereto.

The Grantor covenants with the Grantee that it is well-seized of the Property as a good and indefeasible estate in fee simple, and has the right to grant and convey this Grant of Easement in the manner and form above written. The Grantor further covenants that it will warrant and defend the Property with the appurtenances thereunto belonging to the Grantee against all lawful claims and demands whatsoever for the purposes described herein, including all liens and encumbrances whatsoever.

This Grant of Easement shall inure to the benefit of any person, firm or corporation whom the Grantee, its successors and assigns, shall authorize to undertake

the performance of work within the purpose of this Easement under the circumstances set forth above.

The parties hereto agree that this Grant of Easement embodies the complete understanding of the parties with regard to this subject matter, and that no changes in this Grant of Easement shall be made unless such changes are in writing, approved and subscribed by the parties hereto or their appropriate successors and assigns in accordance with law.

This Grant of Easement shall constitute a binding covenant that shall run with the land, and be binding upon and inure to the benefit of the parties, their respective legal representatives, successors and assigns.

TO HAVE AND TO HOLD the above Grant of Easement unto the Grantee, forever.

[Remainder of page intentionally left blank]

[Signature pages to immediately follow]

IN WITNESS WHEREOF, this instrument is executed this 23 day of October, 2015.

"GRANTOR"
CAMERON-ALLIE DEVELOPMENT GROUP, LLC
(an Ohio limited liability company)

By: [Signature]
Mike Catanzarite
Its: Manager

STATE OF OHIO)
) ss:
COUNTY OF CUYAHOGA)

Before me, a Notary Public in and for said County and State, personally appeared the above-named **CAMERON-ALLIE DEVELOPMENT GROUP, LLC**, by Mike Catanzarite, its Manager, who acknowledged that he did sign the foregoing instrument and that the same is his free and voluntary act and deed as such officer, and the free and voluntary act and deed of said limited liability company.

IN TESTIMONY WHEREOF, I hereunto set my hand and official seal at Strongsville, Ohio, this 23 day of October, 2015.



CHRISTOPHER M BYRNES
NOTARY PUBLIC - OHIO
MY COMMISSION EXPIRES
AUGUST 10, 2016

[Signature]
Notary Public

**"GRANTEE"
CITY OF STRONGSVILLE**

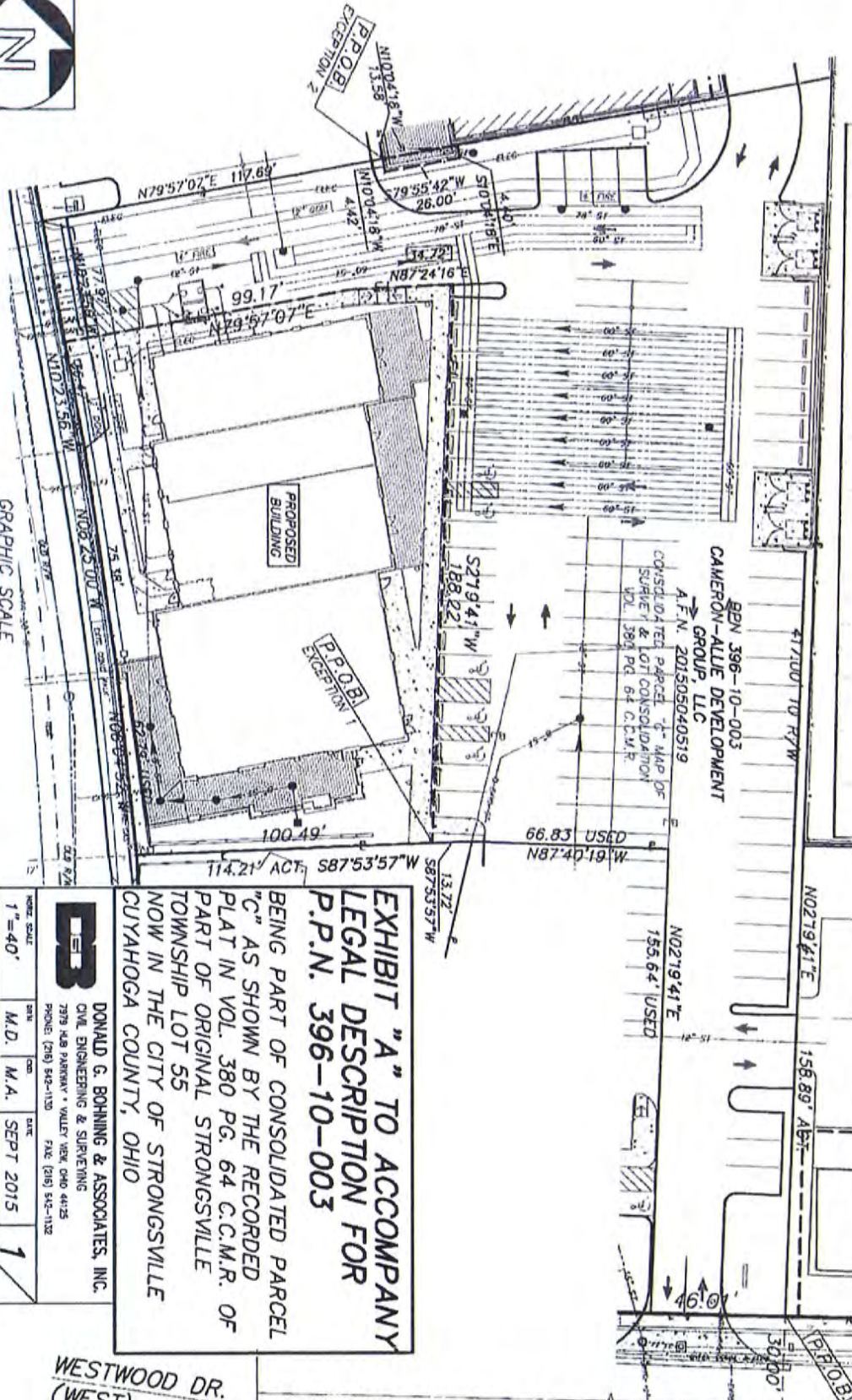
By: _____
Thomas P. Perciak
Its: Mayor

STATE OF OHIO)
) ss:
COUNTY OF CUYAHOGA)

BEFORE ME, a Notary Public in and for said County and State, personally appeared **THE CITY OF STRONGSVILLE**, by Thomas P. Perciak, its Mayor, who acknowledged that he did sign the foregoing instrument and that the same is his free and voluntary act and deed as an officer thereof, and the free act and deed of said municipal corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at Strongsville, Ohio, this ___ day of _____, 2015.

Notary Public

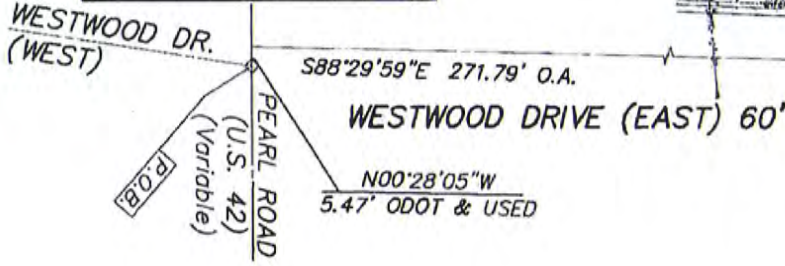


**EXHIBIT "A" TO ACCOMPANY
LEGAL DESCRIPTION FOR
P.P.N. 396-10-003**

BEING PART OF CONSOLIDATED PARCEL
"C" AS SHOWN BY THE RECORDED
PLAT IN VOL. 380 PG. 64 C.C.M.R. OF
PART OF ORIGINAL STRONGSVILLE
TOWNSHIP LOT 55
NOW IN THE CITY OF STRONGSVILLE
CUYAHOGA COUNTY, OHIO

DB
DONALD G. BOHNING & ASSOCIATES, INC.
CIVIL ENGINEERING & SURVEYING
7875 H&B PARKWAY • VALLEY VIEW, OHIO 44125
PHONE: (216) 542-1130 FAX: (216) 542-1132

NO. SCALE	DATE	BY	DATE
1"=40'	SEPT 2015	M.D.	M.A.
FILE NO.	ORDER NO.	4359ECTexh	4359 TTF
			1



Consolidated Parcel "C"
DGB 4359-1

January, 2015

LEGAL DESCRIPTION

Situated in the City of Strongsville, County of Cuyahoga, and State of Ohio, and known as being part of Original Strongsville Township Lot 55, and bounded and described as follows:

Beginning at an iron pin monument found in the centerline of Pearl Road (U.S. 42), variable width, at its intersection with the centerline of Westwood Drive (West);

Thence North 00 degrees 28 minutes 05 seconds West along the centerline of Pearl Road, 5.47 feet to its intersection with the centerline of Westwood Drive (East), 60 feet wide;

Thence South 88 degrees 29 minutes 59 seconds East along the centerline of Westwood Drive (East), 271.79 feet to its intersection with the southerly prolongation of the easterly line of Consolidated Parcel "B1" as shown by the recorded plat in Volume 379, Page 59 of Cuyahoga County Map Records, being also the easterly line of deed parcel 3 of land conveyed to Cameron-Allie Development Group, LLC by deed recorded as A.F.N. 201412290675 of Cuyahoga County Records;

Thence North 02 degrees 19 minutes 41 seconds East, 30.00 feet to its intersection with the northerly line of Westwood Drive (East), and the principal place of beginning of the parcel herein described, and from which point a 1" iron pipe found bears North 02 degrees 19 minutes 41 seconds East, 0.27 feet;

Thence North 88 degrees 29 minutes 59 seconds West along the northerly line of Westwood Drive (East), 46.01 feet to an iron pin set at its intersection with the westerly line of said so conveyed;

Thence North 02 degrees 19 minutes 41 seconds East along said westerly line of Consolidated Parcel "B1", 155.64 feet to an iron pin set at its intersection with a southerly line of said Consolidated Parcel "B1";

Thence North 87 degrees 40 minutes 19 seconds West, 66.83 feet to the northeasterly corner of a parcel of land conveyed to Justice Enterprises, LLC by deed recorded as A.F.N. 201212240119 of Cuyahoga County Records, and from which point a capped iron pin found (H&A LTD) bears South 76 degrees 35 minutes 31 seconds East, 0.05 feet;

Thence South 87 degrees 53 minutes 57 seconds West along the northerly line of said land conveyed to Justice Enterprises, LLC, 114.21 feet to its intersection with the easterly line of Pearl Road, variable width, and from which point a capped iron pin found (H&A LTD) bears South 87 degrees 53 minutes 57 seconds East, 0.04 feet;

Thence North 06 degrees 04 minutes 52 seconds West along the easterly line of Pearl Road, 62.79 feet to an iron pin set at its intersection with the northerly line of deed parcel 2 of land conveyed

Consolidated Parcel "C"
DGB 4359-1

to Cameron-Allie Development Group, LLC, by deed recorded as A.F.N. 201501050348 of Cuyahoga County Records;

Thence North 08 degrees 25 minutes 00 seconds West along the easterly line of Pearl Road, 75.38 feet to its intersection with the northerly line of deed parcel 1 of land conveyed to Cameron-Allie Development Group, LLC, by deed recorded as A.F.N. 2015010348 of Cuyahoga County Records, and from which point a nail found bears South 81 degrees 35 minutes 00 seconds West, 0.08 feet;

Thence North 10 degrees 23 minutes 56 seconds West along the easterly line of Pearl Road, 77.97 feet to an iron pin set at its intersection with the southerly line of a parcel of land conveyed to Pearl 66 Phase II LLC by deed recorded as A.F.N. 200004210807 of Cuyahoga County Records;

Thence North 79 degrees 57 minutes 07 seconds East along said southerly line of land conveyed to Pearl 66 Phase II LLC, 273.46 feet to an iron pin set at its intersection with the westerly line of a parcel of land conveyed to Strongsville Senior Associates Limited Partnership by deed recorded as A.F.N. 200310280195 of Cuyahoga County Records;

Thence South 02 degrees 19 minutes 41 seconds West along the westerly line of said land conveyed to Strongsville Senior Associates Limited Partnership and said easterly line of Consolidated Parcel "B1", 417.00 feet to the principal place of beginning and containing 65,491 square feet or 1.5035 acres of land according to the survey by Donald G. Bohning & Associates, Inc. dated January, 2015.

The courses used in this description are referenced to an assumed meridian and are used to indicate angles only.

Michael A. Ackerman
Registered Surveyor No. 8196

M:\adcadd\p\4359-52\documents\legal descriptions\legal description consolidated parcel C.doc

Exception 1
Consolidated Parcel "C"
P.P.N. 396-10-003
DGB 4359E-C1

September, 2015

EXHIBIT B-1
LEGAL DESCRIPTION

Situated in the City of Strongsville, County of Cuyahoga, and State of Ohio, and known as being part of Consolidated Parcel "C" of part of Original Strongsville Township Lot 55, as recorded in Volume 380, Page 64 of Cuyahoga County Map Records and bounded and described as follows:

Beginning in the centerline of Pearl Road (U.S. 42), variable width, at its intersection with the centerline of Westwood Drive (West);

Thence North 00 degrees 28 minutes 05 seconds West along the centerline of Pearl Road, 5.47 feet to its intersection with the centerline of Westwood Drive (East), 60 feet wide;

Thence South 88 degrees 29 minutes 59 seconds East along the centerline of Westwood Drive (East), 271.79 feet to its intersection with the southerly prolongation of the easterly line of said Consolidated Parcel "C";

Thence North 02 degrees 19 minutes 41 seconds East, 30.00 feet to its intersection with the northerly line of Westwood Drive (East);

Thence North 88 degrees 29 minutes 59 seconds West along the northerly line of Westwood Drive (East), 46.01 feet to its intersection with the westerly line of said Consolidated Parcel "C";

Thence North 02 degrees 19 minutes 41 seconds East along the westerly line of said Consolidated Parcel "C", 155.64 feet to its intersection with a southerly line of said Consolidated Parcel "C";

Thence North 87 degrees 40 minutes 19 seconds West along a southerly line of said Consolidated Parcel "C", 66.83 feet to an angle point therein;

Thence South 87 degrees 53 minutes 57 seconds West along a southerly line of said Consolidated Parcel "C", 13.72 feet to a point and the principal place of beginning of the parcel herein described;

Thence South 87 degrees 53 minutes 57 seconds West along a southerly line of said Consolidated Parcel "C", 100.49 feet to its intersection with the easterly line of Pearl Road and the principal place of beginning of the parcel herein described;

Thence North 06 degrees 04 minutes 52 seconds West along the easterly line of Pearl Road, 62.79 feet to an angle point, therein;

Exception 1
Consolidated Parcel "C"
P.P.N. 396-10-003
DGB 4359E-C1

Thence North 08 degrees 25 minutes 00 seconds West along the easterly line of Pearl Road, 75.38 feet to an angle point, therein;

Thence North 10 degrees 23 minutes 56 seconds West along the easterly line of Pearl Road, 36.47 feet to a point;

Thence North 79 degrees 57 minutes 07 seconds East, 99.17 feet to a point;

Thence North 87 degrees 24 minutes 16 seconds West, 34.72 feet to a point;

Thence South 2 degrees 19 minutes 41 seconds West, 188.22 feet to the principal place of beginning and containing 21,095 square feet or 0.4842 acres of land according to the exhibit by Donald G. Bohning & Associates, Inc. dated September, 2015.

The courses used in this description are referenced to an assumed meridian and are used to indicate angles only.

Michael A. Ackerman
Registered Surveyor No. 8196

M:\adcadd\p\4359E\Documents\Legals\exception 1 consolidated parcel C.doc

Exception 2
Consolidated Parcel "C"
P.P.N. 396-10-003
DGB 4359E - C1

September, 2015

EXHIBIT B-2
LEGAL DESCRIPTION

Situated in the City of Strongsville, County of Cuyahoga, and State of Ohio, and known as being part of Consolidated Parcel "C" of part of Original Strongsville Township Lot 55, as recorded in Volume 380, Page 64 of Cuyahoga County Map Records and bounded and described as follows:

Beginning in the centerline of Pearl Road (U.S. 42), variable width, at its intersection with the centerline of Westwood Drive (West);

Thence North 00 degrees 28 minutes 05 seconds West along the centerline of Pearl Road, 5.47 feet to its intersection with the centerline of Westwood Drive (East), 60 feet wide;

Thence South 88 degrees 29 minutes 59 seconds East along the centerline of Westwood Drive (East), 271.79 feet to its intersection with the southerly prolongation of the easterly line of said Consolidated Parcel "C";

Thence North 02 degrees 19 minutes 41 seconds East, 30.00 feet to its intersection with the northerly line of Westwood Drive (East);

Thence North 88 degrees 29 minutes 59 seconds West along the northerly line of Westwood Drive (East), 46.01 feet to its intersection with the westerly line of said Consolidated Parcel "C";

Thence North 02 degrees 19 minutes 41 seconds East along the westerly line of said Consolidated Parcel "C", 155.64 feet to its intersection with a southerly line of said Consolidated Parcel "C";

Thence North 87 degrees 40 minutes 19 seconds West along a southerly line of said Consolidated Parcel "C", 66.83 feet to the northeasterly corner of a parcel of land conveyed to Justice Enterprises, LLC by deed recorded as A.F.N. 201212240119 of Cuyahoga County Records;

Thence South 87 degrees 53 minutes 57 seconds West along the northerly line of said land conveyed to Justice Enterprises, LLC, 114.21 feet to its intersection with the easterly line of Pearl Road;

Thence North 06 degrees 04 minutes 52 seconds West along the easterly line of Pearl Road, 62.79 feet to an angle point, therein;

Exception 2
Consolidated Parcel "C"
P.P.N. 396-10-003
DGB 4359E - C1

Thence North 08 degrees 25 minutes 00 seconds West along the easterly line of Pearl Road, 75.38 feet to an angle point, therein;

Thence North 10 degrees 23 minutes 56 seconds West along the easterly line of Pearl Road, 77.97 feet to its intersection with the northerly line of said Consolidated Parcel "C";

Thence North 79 degrees 57 minutes 07 seconds East along the northerly line of said Consolidated Parcel "C", 117.69 feet to a point, and the principal place of beginning of the parcel herein described;

Thence North 79 degrees 57 minutes 07 seconds East along the northerly line of said Consolidated Parcel "C", 26.00 feet to a point;

Thence South 10 degrees 4 minutes 18 seconds East, 4.40 feet to a point;

Thence South 79 degrees 55 minutes 42 seconds West, 26.00 feet to a point;

Thence North 10 degrees 4 minutes 18 seconds West, 4.42 feet to the principal place of beginning and containing 114 square feet of land according to the exhibit by Donald G. Bohning & Associates, Inc. dated September, 2015.

The courses used in this description are referenced to an assumed meridian and are used to indicate angles only.

Michael A. Ackerman
Registered Surveyor No. 8196

M:\adcadd\p\4359E\Documents\Legals\exception 2 consolidated parcel C.doc

**GRANT OF EASEMENT
FOR
VARIOUS PUBLIC INFRASTRUCTURE IMPROVEMENTS**

This Grant of Easement is made between **RICHARD F. SCHAEFFER, as Trustee of the Richard F. Schaeffer Trust Agreement dated September 20, 2007, as amended,** and **DOROTHY E. SCHAEFFER, as Trustee of the Dorothy E. Schaeffer Trust Agreement dated September 20, 2007, as amended,** each with an address at 9507 Highland Drive, Brecksville, Ohio 44141, which with their legal representatives, successors and assigns, are herein collectively called "Grantor," and the **CITY OF STRONGSVILLE**, a municipal corporation, organized and existing under the laws of the State of Ohio, located at 16099 Foltz Parkway, Strongsville, Ohio 44149, which with its successors and assigns is herein called "Grantee."

WHEREAS, the Grantor is the owner in fee simple of certain real estate located in the City of Strongsville, Ohio and known as Permanent Parcel No. 396-10-010 (hereinafter the "Property"); and

WHEREAS, the Property is located adjacent to, and to an extent comprises part of, a to-be-constructed retail project known as "Westwood Commons" being developed by Cameron-Allie Development Group LLC ("Developer");

WHEREAS, Grantor and Developer are parties to that certain Reciprocal Easement and Restrictive Covenant Agreement dated _____ (the "REA"), whereby the parties granted to each other, subject to the terms and conditions set forth therein, certain easement rights over their respective parcels and imposed certain restrictive covenants with respect to the use of the parcels, including but not limited to, the right of Developer to construct certain Public Infrastructure Improvements (as hereinafter defined) on the Property and to maintain said improvements during the term of the REA; and

WHEREAS, Grantee and Developer are parties to a separate certain Project Development Agreement, dated Oct. 20, 2015 ("PDA"), concerning in part the

Property which, among other things, calls for said parties to enter into an easement with respect to various Public Infrastructure Improvements on or under the within Property; and

WHEREAS, the Grantor, consistent with the terms of the REA and PDA, hereby wishes to grant, and the Grantee wishes to accept, an easement for and access to the Property for the purposes of maintaining, operating, repairing and/or reconstructing various Public Infrastructure Improvements such as but not limited to nor necessarily including all of the following: demolition, relocation and installation of utilities and storm water retention, as well as certain streetscape, lighting, sidewalk and parking lot improvements and to remove and/or replace trees or other items within, across, through and under certain portions of the Property, but excluding the permanent structures and related adjacent areas of sidewalks and landscaping, all of which are shown on the drawing in Exhibit A, and described in Exhibit B, less the exclusions in the legal description in Exhibit B-1, respectively, all attached hereto and incorporated herein by reference and which reflect the "Easement Area."

NOW, THEREFORE, in consideration of One Dollar (\$1.00) and for other good and valuable consideration, the receipt of which is hereby acknowledged, the following grants, agreements, and covenants are made:

The Grantor, on its behalf and on behalf of its legal representatives, successors and assigns, hereby gives, grants, bargains and conveys to the Grantee, its successors and assigns for a period of thirty (30) years, a non-exclusive easement and right to enter upon the Easement Area, and to remove and/or replace trees or other items above and below the ground where necessary for the purposes of maintaining, operating, repairing and/or reconstructing those Public Infrastructure Improvements reflected on Exhibit A, and described in Exhibits B and B-1 and for no other purposes whatsoever; provided, however, that Grantee shall not be permitted to enter upon or access the Easement Area unless and until (i) Grantor fails to properly operate or make all necessary repairs, maintenance and/or reconstruction to the Public Infrastructure Improvements that in the opinion of the proper local authorities of the Grantee, its successors or assigns, may be necessary or advisable, in order to maintain or operate said Public Infrastructure Improvements and appurtenances in accordance with the ordinances, rules and regulations for the management and protection of such systems of said City of Strongsville, now in force or that may hereafter be adopted ("Grantor Default"); or (ii) an Emergency (as hereinafter defined).

In the event of a Grantor Default, Grantor shall cure said default within 30 days after receipt of written notice from Grantee (or if such default cannot reasonably be cured within said 30 day period, then Grantee shall commence curing said default within 30 days and thereafter diligently pursue the cure actions and complete the same within 60 days). In the event Grantor fails to cure the Grantor Default within the aforementioned time periods, Grantee shall have the right, but not the obligation, to complete said maintenance, repair or replacement of the Public Infrastructure Improvements, and Grantor shall promptly reimburse the Grantee's costs and expenses

within thirty (30) days of notice from Grantee of its cost in performing such work. Upon Grantor's failure to make reimbursement to Grantee, the Grantee's Director of Finance be and is hereby authorized to certify to the Cuyahoga County Auditor and Fiscal Officer the foregoing costs which are due and unpaid on the Property, plus interest at the lawful rate, for addition to and extension of the real estate tax duplicate and collection by the County Treasurer against the subject permanent parcel in the same manner as other taxes.

In the event of an emergency condition which threatens the public health, safety or welfare of the residents of the Grantee ("Emergency"), the Grantee will have the right to enter the Easement Area in order to alleviate the Emergency.

Nothing in this Grant of Easement is intended to nor shall it obligate the Grantee to do anything or undertake any actions with regard to the operation, maintenance, repair or reconstruction of the Public Infrastructure Improvements.

The Grantor and Grantee further agree, notwithstanding anything to the contrary in this Grant of Easement or in the PDA, that the said Public Infrastructure Improvements shall remain the sole property of the Grantor, its successors or assigns, and the Grantor, its successors and assigns shall have sole and primary responsibility to operate maintain, repair and/or reconstruct all improvements, including the Public Infrastructure Improvements, on its Property.

Grantor further acknowledges and agrees that Grantee shall not be obligated to maintain landscaping and/or lawn areas, parking lots, driveways, or streets within the Easement Area. Neither Grantor nor its successors or assigns will construct or place on the Easement Area any temporary or permanent structures or anything else that may interfere with the operation, maintenance, repair or reconstruction of the Public Infrastructure Improvements, except those certain improvements which are depicted on Exhibit A attached hereto and incorporated herein that have been approved by Grantee.

Grantor agrees to keep the Easement Area free of materials, equipment, vehicles, trees, shrubbery, and any other temporary or permanent structures or obstructions which would interfere with Grantee's access to the Public Infrastructure Improvements in the event of a Grantor Default. Grantor further agrees to make no alterations to the Property which would increase or reduce the depth of such Public Infrastructure Improvements, without the Grantee's prior written consent, which consent shall not be unreasonably withheld, conditioned or delayed; however, notwithstanding the above, all such alterations remain subject to compliance with Grantee's codified ordinances and applicable approval procedures.

If the Grantor desires to alter the Easement Area in any way other than is expressly permitted herein, it must obtain the prior written approval of the Grantee, which approval shall not be unreasonably withheld, conditioned or delayed; however, notwithstanding the above, all such alterations remain subject to compliance with Grantee's codified ordinances and applicable approval procedures.

Upon receipt of such approval, the Grantor shall, at its own expense, relocate or reconstruct all or any portion of the Public Infrastructure Improvements which are affected by such alteration and, where necessary, grant a new easement of not less than the width of the Easement Area under the same terms and conditions as herein provided. The relocated or reconstructed Public Infrastructure Improvements and appurtenances shall remain the sole property of the Grantor.

The Grantor hereby reserves the right to use the Easement Area for any and all uses not expressly prohibited by, or inconsistent with, the terms of this Grant of Easement. For avoidance of doubt, nothing in this Grant of Easement shall be interpreted as Grantor granting rights to the Grantee, or the public in general, for vehicular parking in the parking stalls located within the Property and specifically within the Easement Area. Grantor reserves the right, at its sole discretion, to reconfigure parking stalls and generally control the use of the parking lots on the Property, so long as such actions do not adversely affect the rights granted to the Grantee pursuant to the terms herein; however, notwithstanding the above, all such reconfigurations remain subject to compliance with Grantee's codified ordinances and applicable approval procedures.

The Grantor further agrees that the Grantee, its officials, officers, employees, agents, contractors and/or assigns shall be relieved of all liability on account of the operation, maintenance, use, repair or reconstruction of said Public Infrastructure Improvements or failure to perform the same; and Grantor hereby agrees to defend, indemnify and hold harmless the Grantee, its officials, officers, employees, agents, contractors and/or assigns from and against any expense, cost or damage to said Public Infrastructure Improvements, or the Easement Area, or injuries or death to any third parties or property, that said Grantor, its successors or assigns may at any time cause by the installation, reconstruction, maintenance, repair, or other operation or use of the Easement Area or the Public Infrastructure Improvements within the limits of the above-described Grant of Easement or as a result of the Grantor's failing to properly operate, repair or maintain the Easement Area, except incidents related to Grantee's negligence or willful misconduct.

Pursuant to the terms of the PDA, Developer is required by Grantee, to purchase from, and, during the period that this Grant of Easement is in force and effect, maintain in a company or companies lawfully authorized or licensed to do business in the State of Ohio, insurance for protection from claims under workers' compensation acts and other employee benefit acts which are applicable, claims for damages because of bodily injury, including death, and claims for damages to property which may arise out of or result from Developer's operations and completed operations, or from its use operation, maintenance, repair or reconstruction of the Property or the Public Infrastructure Improvements, whether by the Developer or its agents, contractors or representatives or their failure to so operate, maintain or repair. The insurance shall be written for not less than limits of liability specified in this Grant of Easement or required by law, whichever coverage is greater. Each policy shall contain a provision that the policy will not be canceled or allowed to expire until at least 30 days' prior written notice has been given to the Grantee. Pursuant to the terms of the PDA, Developer shall also

cause the commercial liability coverage, pollution liability coverage, and excess liability coverage to include the Grantee as an additional insured for claims caused in whole or in part by any of the Developer's acts or omissions, and/or any acts or omissions of any subcontractor, agent, or other person or entity directly or indirectly employed by any of them arising out of or relating to the Public Infrastructure Improvements.

The insurance that Developer is required to maintain shall be written for not less than the following limits, or greater if required by law:

(i) Workers' Compensation limits shall be those required by statute.

(ii) Commercial General Liability insurance including liability and blanket coverage, on an occurrence form, which insures against bodily injury, personal and advertising injury and property damage claims with limits of at least One Million Dollars (\$1,000,000) combined single limit each occurrence; Two Million Dollars (\$2,000,000) general aggregate; and Two Million Dollars (\$2,000,000) products/completed operations aggregate. Such insurance shall include the following coverage extensions: Ongoing Operations, Premises Liability, Products/Completed Operations, Broad Form Property Damage including Completed Operations, Contractual liability (including coverage for the indemnity clause provided under this Agreement), XCU hazards and liability, and Personal Injury Liability with Employment Exclusion deleted.

(iii) Pollution Liability Insurance that provides coverage for bodily injury, property damage, and regulatory clean-up costs arising out of or relating to the presence, release, or threatened release of hazardous substances or pollutants with limits of at least Two Million Dollars (\$2,000,000) per occurrence and an aggregate limit of at least Two Million Dollars (\$2,000,000). Notwithstanding anything herein to the contrary, the Pollution Liability coverage shall only be required during the period of time whereby Grantor is constructing the Public Infrastructure Improvements.

(iv) Excess Liability Insurance with a per occurrence limit of at least Five Million Dollars (\$5,000,000) and an aggregate limit of at least Five Million Dollars (\$5,000,000) over the primary limits of insurance.

The liability insurance required pursuant to the terms of the PDA shall: (1) provide that it is primary and non-contributory to any other insurance or self-insurance that the Grantee may have, (2) obligate Developer to pay any deductible or self-insured retention associated with any claim that is made under the policy, including any claim that may be made by an additional insured, (3) contain waivers of subrogation against the Grantee, (4) contain cross-liability endorsements (and shall not contain insured vs. insured exclusions), and (5) provide that the insurer(s) has/have a duty to defend against potentially covered claims and that the payment of defense costs by the insurer(s) shall not reduce or deplete the limits of liability under the policy(ies). The identity of the insurers and the amounts of any deductibles or self-insured retentions are subject to the Grantee's approval.

Before exposure to liability or a loss may occur, Developer is required to deliver to the Grantee Certificates of Insurance acceptable to the Developer and the Grantee evidencing the insurance coverage required by the PDA. Upon request by the Grantee, Grantor shall deliver to the Grantee copies of any or all of the insurance policies providing the liability insurance required by this Grant of Easement, including copies of any declarations pages and endorsements relating thereto.

The Grantor covenants with the Grantee that it is well-seized of the Property as a good and indefeasible estate in fee simple, and has the right to grant and convey this Grant of Easement in the manner and form above written. The Grantor further covenants that it will warrant and defend the Property with the appurtenances thereunto belonging to the Grantee against all lawful claims and demands whatsoever for the purposes described herein, including all liens and encumbrances whatsoever.

This Grant of Easement shall inure to the benefit of any person, firm or corporation whom the Grantee, its successors and assigns, shall authorize to undertake the performance of work within the purpose of this Easement under the circumstances set forth above.

The parties hereto agree that this Grant of Easement embodies the complete understanding of the parties with regard to this subject matter, and that no changes in this Grant of Easement shall be made unless such changes are in writing, approved and subscribed by the parties hereto or their appropriate successors and assigns in accordance with law.

This Grant of Easement shall constitute a binding covenant that shall run with the land, and be binding upon and inure to the benefit of the parties, their respective legal representatives, successors and assigns.

TO HAVE AND TO HOLD the above Grant of Easement unto the Grantee, forever.

[Remainder of page intentionally blank.]

[Signature pages to immediately follow.]

IN WITNESS WHEREOF, this instrument is executed this 24th day of October, 2015.

"GRANTOR"
Richard F. Schaeffer, as Trustee of the
Richard F. Schaeffer Trust Agreement
dated September 20, 2007, as amended

By: Richard F. Schaeffer
Richard F. Schaeffer
Its: Trustee

Dorothy E. Schaeffer, as Trustee of the
Dorothy E. Schaeffer Trust Agreement
dated September 20, 2007, as amended

By: Dorothy E. Schaeffer
Dorothy E. Schaeffer
Its: Trustee

STATE OF OHIO)
) ss:
COUNTY OF CUYAHOGA)

Before me, a Notary Public in and for said County and State, personally appeared the above-named **RICHARD F. SCHAEFFER, as Trustee of the Richard F. Schaeffer Trust Agreement dated September 20, 2007, as amended**, and **DOROTHY E. SCHAEFFER, as Trustee of the Dorothy E. Schaeffer Trust Agreement dated September 20, 2007, as amended**, who acknowledged that they did sign the foregoing instrument and that the same is their free and voluntary act and deed as such Trustees, and the free and voluntary act and deed of said Trusts.

IN TESTIMONY WHEREOF, I hereunto set my hand and official seal at Strongsville, Ohio, this 24th day of October, 2015.

Broadview Heights

Theresa M. Emch
Notary Public

THERESA M. EMCH, NOTARY
STATE OF OHIO
MY COMMISSION EXPIRES: 9/8/18

**"GRANTEE"
CITY OF STRONGSVILLE**

By: _____
Thomas P. Perciak
Its: Mayor

STATE OF OHIO)
) ss:
COUNTY OF CUYAHOGA)

BEFORE ME, a Notary Public in and for said County and State, personally appeared **THE CITY OF STRONGSVILLE**, by Thomas P. Perciak, its Mayor, who acknowledged that he did sign the foregoing instrument and that the same is his free and voluntary act and deed as an officer thereof, and the free act and deed of said municipal corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at Strongsville, Ohio, this ____ day of _____, 2015.

Notary Public

As to the insurance requirements as set forth in this Grant of Easement

"DEVELOPER"
**CAMERON-ALLIE DEVELOPMENT
GROUP, LLC**
(an Ohio limited liability company)

By: 

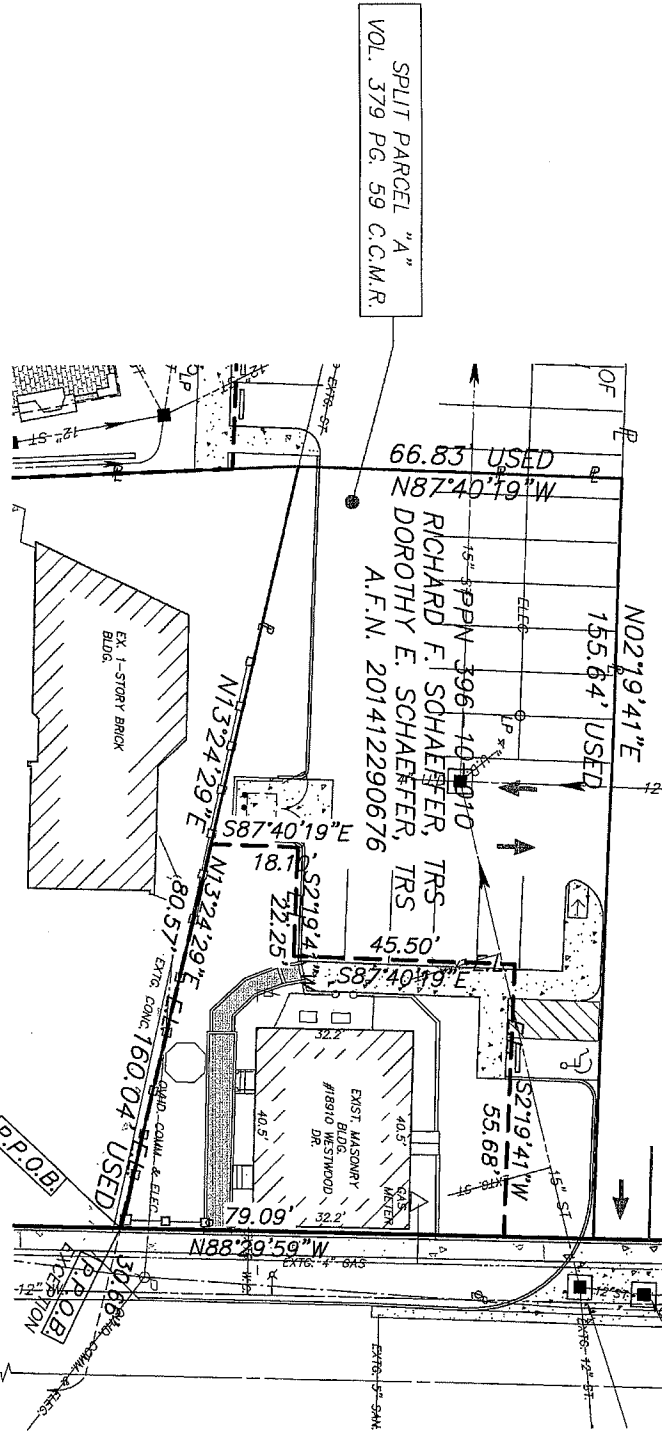
Mike Catanzarite, Its Manager

DONALD G. BOHNING & ASSOCIATES, INC. CIVIL ENGINEERING & SURVEYING 7979 HUB PARKWAY • VALLEY VIEW, OHIO 44125 PHONE: (216) 642-1130 FAX: (216) 642-1132	
HORIZ. SCALE 1" = 30'	DATE OCT 2015
VERT. SCALE 1" = 30'	ORDER NO. 4359E T1FF
DR. SCALE ---	1
DRY. FILE NO. M.D. 4359ECT1exh	1
CRD. FILE NO. M.A.	



**EXHIBIT "A" TO ACCOMPANY
LEGAL DESCRIPTION FOR
P.P.N. 396-10-010**

BEING PART OF SPLIT PARCEL "A" AS
SHOWN BY THE RECORDED PLAT IN VOL.
379 PG. 59 C.C.M.R. OF PART OF
ORIGINAL STRONGSVILLE TOWNSHIP LOT 55
NOW IN THE CITY OF STRONGSVILLE
CUYAHOGA COUNTY, OHIO



SPLIT PARCEL "A"
VOL. 379 PG. 59 C.C.M.R.





DONALD G. BOHNING & ASSOCIATES, INC.

CIVIL ENGINEERING & SURVEYING

7979 HUB PARKWAY • VALLEY VIEW, OHIO 44125 • (216) 642-1130

FAX • (216) 642-1132

Exception Split Parcel "A"

P.P.N. 396-10-010

DGB 4359E – C1

revised October, 2015

EXHIBIT "B"
LEGAL DESCRIPTION

Situated in the City of Strongsville, County of Cuyahoga, and State of Ohio, and known as being part of Split Parcel "A" of part of Original Strongsville Township Lot 55, as recorded in Volume 379, Page 59 of Cuyahoga County Map Records and bounded and described as follows:

Beginning in the centerline of Pearl Road (U.S. 42), variable width, at its intersection with the centerline of Westwood Drive (West);

Thence North 00 degrees 28 minutes 05 seconds West along the centerline of Pearl Road, 5.47 feet to its intersection with the centerline of Westwood Drive (East), 60 feet wide;

Thence South 88 degrees 29 minutes 59 seconds East along the centerline of Westwood Drive (East), 122.30 feet to its intersection with the southwesterly prolongation of the westerly line of said Split Parcel "A";

Thence North 13 degrees 24 minutes 29 seconds East along the southwesterly prolongation of the westerly line of said Split Parcel "A", 30.66 feet to its intersection with the northerly line of Westwood Drive (East) and the principal place of beginning of the parcel herein described;

Thence North 13 degrees 24 minutes 29 seconds East, 80.57 feet to a point;

Thence South 87 degrees 40 minutes 19 seconds East, 18.10 feet to a point;

Thence South 2 degrees 19 minutes 41 seconds West, 22.25 feet to a point;

Thence South 87 degrees 40 minutes 19 seconds East, 45.50 feet to a point;

Thence South 2 degrees 19 minutes 41 seconds West, 55.68 feet to its intersection with the northerly line of Westwood Drive (East);

Thence North 88 degrees 29 minutes 59 seconds West along the northerly line of Westwood Drive (East), 79.09 feet to the principal place of beginning and containing 4583 square feet or 0.1052 acres of land according to the exhibit by Donald G. Bohning & Associates, Inc. dated October, 2015.



DONALD G. BOHNING & ASSOCIATES, INC.

CIVIL ENGINEERING & SURVEYING

7979 HUB PARKWAY • VALLEY VIEW, OHIO 44125 • (216) 642-1130

FAX • (216) 642-1132

Exception
Split Parcel "A"
P.P.N. 396-10-010
DGB 4359E – C1

The courses used in this description are referenced to an assumed meridian and are used to indicate angles only.

A handwritten signature in black ink, reading 'Michael A. Ackerman'. The signature is fluid and cursive, with the first name being the most prominent.

Michael A. Ackerman
Registered Surveyor No. 8196



M:\adcadd\p\4359E\Documents\Legals\exception legal description PPN 396-10-010 (Rev Oct 15).doc

TEMPORARY CONSTRUCTION EASEMENT

This Temporary Construction Easement (the "Easement") is made between CAMERON-ALLIE DEVELOPMENT GROUP, LLC, an Ohio limited liability company, located at 13000 Darice Parkway, Strongsville, Ohio 44149, which with its successors and assigns, is herein called "Grantor," and the CITY OF STRONGSVILLE, a municipal corporation, organized and existing under the laws of the State of Ohio, located at 16099 Foltz Parkway, Strongsville, Ohio 44149, which with its successors and assigns is herein called "Grantee."

WHEREAS, the Grantor is the owner in fee simple of certain real estate located in the City of Strongsville, Ohio and known as Permanent Parcel No. 396-10-016 (hereinafter the "Property"); and

WHEREAS, the Grantor and Grantee are parties to a separate certain Project Development Agreement, dated October 20, 2015, concerning in part the Property which, among other things, calls for said parties to enter into an easement with respect to various Public Infrastructure Improvements (as such term is defined in the Project Development Agreement) being constructed by Grantor in connection with a retail project known as "Westwood Commons"; and

WHEREAS, the only portion of the Public Infrastructure Improvements being constructed on the Property consist of the following: (i) general demolition of existing site conditions; and (ii) grading of the Property to a subgrade consistent with the Grantor's adjacent property (the "Westwood Improvements"), as further described in the Project Development Agreement;

WHEREAS, the Grantor wishes to grant, and the Grantee wishes to accept, a temporary construction easement for and access to the Property for any purpose related to the construction of the Westwood Improvements.

NOW, THEREFORE, in consideration of One Dollar (\$1.00) and for other good and valuable consideration, the receipt of which is hereby acknowledged, the following grants, agreements, and covenants are made:

The Grantor, on its behalf and on behalf of its legal representatives, successors and assigns, hereby gives, grants, bargains and conveys to the Grantee, its successors and assigns a non-exclusive temporary construction easement over and across the Property, subject to the terms and conditions hereof governing the same, for the purpose of constructing the Westwood Improvements.

This Easement shall terminate and become void immediately upon the completion of the construction of the Westwood Improvements. Promptly after Grantor's request, Grantee shall inspect the Westwood Improvements and if the Westwood Improvements comply with Grantee's codified ordinances and applicable approval procedures, then Grantee shall provide a written certification to Grantor acknowledging successful completion of the Westwood Improvements and thereafter Grantee shall cooperate with Grantor in filing a termination of easement agreement, which shall be recorded in the Cuyahoga County Recorder's office, at Grantor's sole cost and expense.

Nothing in this Easement is intended to nor shall it obligate the Grantee to do anything or undertake any actions with regard to the Westwood Improvements.

The Grantor and Grantee further agree, notwithstanding anything to the contrary in this Easement or in the Project Development Agreement, that the Westwood Improvements shall remain the sole property of the Grantor, its successors or assigns, and the Grantor, its successors and assigns shall have sole and primary responsibility to operate maintain, repair and/or reconstruct the Westwood Improvements.

If the Grantor defaults under any of the provisions of this Easement, Grantor shall cure said default within 30 days after receipt of written notice from Grantee (or if such default cannot reasonably be cured within said 30 day period, then Grantor shall commence curing said default within 30 days and thereafter diligently pursue the cure actions and complete the same within 60 days). In the event Grantor fails to cure a default within the aforementioned time periods, Grantee, at the expense of the Grantor, may enter upon the Property and make such alterations as are necessary to bring the Property into compliance with the provisions of this Easement. In such event, the Grantee shall have the right to assess the County real estate tax duplicate for the Grantor's Property, as outlined above, in the event Grantor fails to reimburse the City within thirty (30) days after Grantor receives notice for such expenses.

The Grantor hereby reserves the right to use the Property for such use as is not expressly prohibited by or inconsistent with the terms of this Easement.

Grantor shall purchase from, and, during the period that this Easement is in force and effect, maintain in a company or companies lawfully authorized or licensed to do business in the State of Ohio, insurance for protection from claims under workers' compensation acts and other employee benefit acts which are applicable, claims for damages because of bodily injury, including death, and claims for damages to property which may arise out of or result from Grantor's operations and completed operations, or from its use, operation, maintenance, repair or reconstruction of the Westwood Improvements, whether by the Grantor or its agents, contractors

or representatives or their failure to so operate, maintain or repair. This insurance shall be written for not less than limits of liability specified in this Easement or required by law, whichever coverage is greater. Each policy shall contain a provision that the policy will not be canceled or allowed to expire until at least 30 days' prior written notice has been given to the Grantee. Grantor shall cause the commercial liability coverage, pollution liability coverage, and excess liability coverage required by this Easement to include the Grantee as an additional insured for claims caused in whole or in part by any of the Grantor's acts or omissions, and/or any acts or omissions of any subcontractor, agent, or other person or entity directly or indirectly employed by any of them arising out of or relating to the Westwood Improvements.

The insurance required by this Easement shall be written for not less than the following limits, or greater if required by law:

(i) Workers' Compensation limits shall be those required by statute.

(ii) Commercial General Liability insurance including liability and blanket coverage, on an occurrence form, which insures against bodily injury, personal and advertising injury and property damage claims with limits of at least One Million Dollars (\$1,000,000) combined single limit each occurrence; Two Million Dollars (\$2,000,000) general aggregate; and Two Million Dollars (\$2,000,000) products/completed operations aggregate. Such insurance shall include the following coverage extensions: Ongoing Operations, Premises Liability, Products/Completed Operations, Broad Form Property Damage including Completed Operations, Contractual liability (including coverage for the indemnity clause provided under this Agreement), XCU hazards and liability, and Personal Injury Liability with Employment Exclusion deleted.

(iii) Pollution Liability Insurance that provides coverage for bodily injury, property damage, and regulatory clean-up costs arising out of or relating to the presence, release, or threatened release of hazardous substances or pollutants with limits of at least Two Million Dollars (\$2,000,000) per occurrence and an aggregate limit of at least Two Million Dollars (\$2,000,000). Notwithstanding anything herein to the contrary, the Pollution Liability coverage shall only be required during the period of time whereby Grantor is constructing the Public Infrastructure Improvements.

(iv) Excess Liability Insurance with a per occurrence limit of at least Five Million Dollars (\$5,000,000) and an aggregate limit of at least Five Million Dollars (\$5,000,000) over the primary limits of insurance.

The liability insurance required by this Easement shall: (1) provide that it is primary and non-contributory to any other insurance or self-insurance that the Grantee may have, (2) obligate Grantor to pay any deductible or self-insured retention associated with any claim that is made under the policy, including any claim that may be made by an additional insured, (3) contain waivers of subrogation against the Grantee, (4) contain cross-liability endorsements (and shall not contain insured vs. insured exclusions), and (5) provide that the insurer(s) has/have a duty to defend against potentially covered claims and that the payment of defense costs by the insurer(s) shall not reduce or deplete the limits of liability under the policy(ies). The identity of the

insurers and the amounts of any deductibles or self-insured retentions are subject to the Grantee's approval.

Before exposure to liability or a loss may occur, Grantor shall deliver to the Grantee Certificates of Insurance acceptable to all parties evidencing the insurance coverage required by this Easement. Upon request by the Grantee, Grantor shall deliver to the Grantee copies of any or all of the insurance policies providing the liability insurance required by this Easement, including copies of any declarations pages and endorsements relating thereto.

The Grantor covenants with the Grantee that it is well-seized of the Property as a good and indefeasible estate in fee simple, and has the right to grant and convey this Easement in the manner and form above written. The Grantor further covenants that it will warrant and defend the Property with the appurtenances thereunto belonging to the Grantee against all lawful claims and demands whatsoever for the purposes described herein, including all liens and encumbrances whatsoever.

This Easement shall inure to the benefit of any person, firm or corporation whom the Grantee, its successors and assigns, shall authorize to undertake the performance of work within the purpose of this Easement under the circumstances set forth above.

The parties hereto agree that this Easement embodies the complete understanding of the parties with regard to this subject matter, and that no changes in this Easement shall be made unless such changes are in writing, approved and subscribed by the parties hereto or their appropriate successors and assigns in accordance with law.

TO HAVE AND TO HOLD the above Easement unto the Grantee, forever.

[Remainder of page intentionally left blank]

[Signature pages to immediately follow]

IN WITNESS WHEREOF, this instrument is executed this 23 day of October, 2015.

“GRANTOR”
CAMERON-ALLIE DEVELOPMENT
GROUP, LLC
(an Ohio limited liability company)

By: [Signature]
Its: Mike Catanzarite, Manager

STATE OF OHIO)
) ss:
COUNTY OF CUYAHOGA)

Before me, a Notary Public in and for said County and State, personally appeared the above-named CAMERON-ALLIE DEVELOPMENT GROUP, LLC, by Mike Catanzarite, its Manager, who acknowledged that he did sign the foregoing instrument and that the same is his free and voluntary act and deed as such officer, and the free and voluntary act and deed of said limited liability company.

IN TESTIMONY WHEREOF, I hereunto set my hand and official seal at Strongsville, Ohio, this 23rd day October, 2015.



CHRISTOPHER M BYRNES
NOTARY PUBLIC - OHIO
MY COMMISSION EXPIRES
AUGUST 10, 2016

[Signature]
Notary Public

“GRANTEE”
CITY OF STRONGSVILLE

By: _____
Thomas P. Perciak
Its: Mayor

STATE OF OHIO)
) ss:
COUNTY OF CUYAHOGA)

BEFORE ME, a Notary Public in and for said County and State, personally appeared THE CITY OF STRONGSVILLE, by Thomas P. Perciak, its Mayor, who acknowledged that he did sign the foregoing instrument and that the same is his free and voluntary act and deed as an officer thereof, and the free act and deed of said municipal corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at Strongsville, Ohio, this __ day of _____, 2015.

Notary Public

Westwood Commons
PPN 396-10-016
DGB 4359-1

July, 2015

LEGAL DESCRIPTION

Situated in the City of Strongsville, County of Cuyahoga, and State of Ohio, and known as being part of Original Strongsville Township Lot 55, and bounded and described as follows:

Beginning at an iron pin monument found in the centerline of Pearl Road (U.S. 42), variable width, at its intersection with the centerline of Westwood Drive (West);

Thence North 00 degrees 28 minutes 05 seconds West along the centerline of Pearl Road, 5.47 feet to its intersection with the centerline of Westwood Drive, 60 feet wide;

Thence South 88 degrees 29 minutes 59 seconds East along the centerline of Westwood Drive (East), 271.79 feet to its intersection with the southerly prolongation of the westerly line of a parcel of land conveyed to Cameron-Allie Development Group, LLC by deed recorded s A.F.N. 201412290657 of Cuyahoga County Records;

Thence North 02 degrees 19 minutes 41 seconds East, 30.00 feet to its intersection with the northerly line of Westwood Drive (East), and the principal place of beginning of the parcel herein described, and from which point a 1" iron pipe found bears North 02 degrees 19 minutes 41 seconds East, 0.27 feet;

Thence North 02 degrees 19 minutes 41 seconds East along the westerly line of said line conveyed to Cameron-Allie Development Group, LLC, 158.89 feet to its intersection with the westerly line of a parcel of land conveyed to Strongsville Senior Associates Limited Partnership by deed recorded as A.F.N. 200310280195 of Cuyahoga County Records, and from which point a 1/2" iron pin found bears North 88 degrees 29 minutes 59 seconds West, 0.79 feet; North 01 degree 30 minutes 01 second East, 0.30 feet; and a 1/2" iron pin found bears North 88 degrees 29 minutes 59 seconds West, 0.59 feet; North 01 degree 30 minutes 01 second East, 0.52 feet;

Thence South 88 degrees 29 minutes 59 seconds East along the southerly line of said land conveyed to Strongsville Senior Associates Limited Partnership, 97.80 feet to a 1/2" iron pin found at an angle point, therein;

Westwood Commons
PPN 396-10-016
DGB 4359-1

Thence South 02 degrees 42 minutes 21 seconds West along the westerly line of said land conveyed to Strongsville Senior Associates Limited Partnership, 158.91 feet to its intersection with the northerly line of Westwood Drive (East), and from which point a 1/2" iron pin found bears North 88 degrees 29 minutes 59 seconds West, 0.31 feet;

Thence North 88 degrees 29 minutes 59 seconds West along the northerly line of Westwood Drive (East), 96.75 feet to the principal place of beginning and containing 15,455 square feet or 0.3548 acres of land according to the survey by Donald G. Bohning & Associates, Inc. dated December, 2014.

The courses used in this description are referenced to an assumed meridian and are used to indicate angles only.

CITY OF STRONGSVILLE, OHIO
ORDINANCE NO. 2015 - 222
BY: MAYOR THOMAS P. PERCIAK

AN ORDINANCE MAKING APPROPRIATIONS FOR THE ANNUAL EXPENSES AND OTHER EXPENDITURES OF THE CITY OF STRONGSVILLE, OHIO, FOR THE YEAR 2015 AND REPEALING ORDINANCE NUMBER 2015-201.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA, AND STATE OF OHIO:

Section 1: THAT THERE BE APPROPRIATED FROM THE FOLLOWING FUNDS AND AS FURTHER DETAILED IN THE SCHEDULE ATTACHED HERETO AS EXHIBIT "A" AND INCORPORATED HEREIN:

<u>General Fund - 101</u>					
Fund #	Fund Activity	Personal Service	Other	Transfers & Advances	Total
101	Total General Fund	\$ 16,088,700.00	\$ 7,923,300.00	\$ 14,425,000.00	\$ 38,437,000.00

<u>Special Revenue Funds - 200</u>					
Fund #	Fund Activity	Personal Service	Other	Transfers & Advances	Total
203	Police Pension	\$ 1,301,300.00	-	-	\$ 1,301,300.00
204	Street Construction & Maintenance	5,312,900.00	4,850,000.00	-	10,162,900.00
205	State Highway Maintenance	-	160,000.00	-	160,000.00
206	Motor Vehicle License Tax	-	400,000.00	-	400,000.00
207	Emergency Vehicle Fund	-	1,625,000.00	-	1,625,000.00
208	Fire Levy	7,687,300.00	876,000.00	-	8,563,300.00
209	Fire Pension	1,436,300.00	-	-	1,436,300.00
211	Clerk of Court	-	50,000.00	-	50,000.00
212	Drainage Levy	-	854,500.00	360,000.00	1,214,500.00
213	FEMA	-	60,359.00	223,944.00	284,303.00
214	Multi-Purpose Complex	3,203,100.00	2,121,800.00	-	5,324,900.00
215	Southwest General Hospital	-	334,902.00	-	334,902.00
216	Law Enforcement Federal Seizures	-	5,500.00	-	5,500.00
217	Law Enforcement State Seizures	-	16,000.00	-	16,000.00
218	Law Enforcement Drug Fine	-	400.00	-	400.00
219	Law Enforcement DWI/DUI	-	10,000.00	-	10,000.00
220	Tree Fund	-	106,000.00	-	106,000.00
222	Community Diversion	10,200.00	1,500.00	-	11,700.00
224	Earned Benefits	800,000.00	-	-	800,000.00
200	Total Special Revenue Funds	\$ 19,751,100.00	\$ 11,471,961.00	\$ 583,944.00	\$ 31,807,005.00

<u>Debt Service Funds - 300</u>					
Fund #	Fund Activity	Personal Service	Other	Transfers & Advances	Total
331	General Bond Retirement	-	\$ 12,079,463.00	-	\$ 12,079,463.00
333	Pearl Road TIF # 1 Fund	-	2,541,360.00	300,000.00	2,841,360.00
334	Royalton Road TIF Fund	-	156,875.00	-	156,875.00
335	Pearl Road TIF # 2 Fund	-	1,000.00	-	1,000.00
300	Total Debt Service Funds	-	\$ 14,778,698.00	\$ 300,000.00	\$ 15,078,698.00

<u>Capital Improvement Capital Project Funds - 400</u>					
Fund #	Fund Activity	Personal Service	Other	Transfers & Advances	Total
441	Recreation Capital Improvement	-	\$ 510,000.00	-	\$ 510,000.00
442	General Capital Improvement	-	11,233,500.00	-	11,233,500.00
444	Pearl Road Capital Improvement	-	841,763.00	2,200,000.00	3,041,763.00
400	Total Capital Project Funds	-	\$ 12,585,263.00	\$ 2,200,000.00	\$ 14,785,263.00

Enterprise Funds - 500

Fund #	Fund Activity	Personal Service	Other	Transfers & Advances	Total
551	Sanitary Sewer	\$ 1,389,600.00	\$ 6,681,734.00	\$ -	\$ 8,071,334.00

Internal Service Fund - 600

Fund #	Fund Activity	Personal Service	Other	Transfers & Advances	Total
664	Workers' Compensation Reserve	\$ -	\$ 320,000.00	\$ -	\$ 320,000.00
Grand Total All Funds		\$ 37,229,400.00	\$ 53,760,956.00	\$ 17,508,944.00	\$ 108,499,300.00

Itemized list of Transfers and Advances by Fund

Description	Amount
General Fund to Street Construction Fund	\$ 3,370,000.00
General Fund to Fire Levy Fund	2,665,000.00
General Fund to Multi-Complex Fund	2,050,000.00
General Fund to Police Pension Fund	840,000.00
General Fund to Fire Pension Fund	900,000.00
General Fund to Drainage Levy Fund	300,000.00
General Fund to Earned Benefits Fund	600,000.00
General Fund to Recreation Capital Improvement Fund	400,000.00
General Fund to Pearl Road Capital Improvement Fund	400,000.00
General Fund to General Capital Improvement Fund	2,600,000.00
Total Transfers	\$ 14,125,000.00
General Fund to Pearl Road Tax Incremental Financing Fund #1	300,000.00
Drainage Levy to General Fund	360,000.00
FEMA Fund to General Fund	223,944.00
Pearl Road Tax Incremental Financing Fund #1 to General Fund	300,000.00
Pearl Road Capital Improvement Fund Phase II to General Fund	2,200,000.00
Total Advances and Advance Repayments	\$ 3,383,944.00
Total Transfers, Advances and Advance Repayments	\$ 17,508,944.00

Section 2: That all expenditures within the fiscal year ending December 31, 2015 shall be made in accordance with the code accounts set forth above, and shall be made within the appropriations herein provided.

Section 3: That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 4: AS AN ORDINANCE providing for the appropriation of monies and consistent with the City's Charter Article III, Section 13, this Ordinance shall take effect immediately upon its passage and approval by the Mayor, or otherwise at the earliest time allowed by law.

President of Council

Approved:

Mayor

Date Passed

Date Approved

Attest:

Clerk of Council

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

ORD. No. 2015-222 Amended: _____
 1st Rdg. _____ Ref: _____
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

 Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____

EXHIBIT "A"
SCHEDULE OF BUDGETS BY DEPARTMENT - page 1 of 2

Dept #	Department	Personal Services	Other	Transfers & Advances	Total
011410	Council	\$ 321,900.00	\$ 33,500.00	\$ -	\$ 355,400.00
011411	Mayors Office	344,000.00	18,800.00	-	362,800.00
015412	Police Department	8,908,500.00	1,112,300.00	-	10,020,800.00
015412	Street Lighting	-	366,700.00	-	366,700.00
011413	Human Resources	227,200.00	96,000.00	-	323,200.00
011414	Finance Department	506,600.00	32,000.00	-	538,600.00
011415	Legal Department	462,900.00	140,300.00	-	603,200.00
011416	Communication & Technology	644,500.00	881,400.00	-	1,525,900.00
011417	Building Department	1,029,600.00	270,700.00	-	1,300,300.00
011418	Mayors Court	119,400.00	80,000.00	-	199,400.00
011420	Rubbish Department	-	2,311,500.00	-	2,311,500.00
011421	Cemetery Department	125,100.00	71,500.00	-	196,600.00
011421	County Board of Health	-	175,500.00	-	175,500.00
011422	Architectural Board of Review	-	6,000.00	-	6,000.00
011423	Planning Commission	105,000.00	67,000.00	-	172,000.00
011424	Civil Service	-	47,000.00	-	47,000.00
011425	Board of Appeals	-	11,000.00	-	11,000.00
011428	Parks Department	103,500.00	287,100.00	-	390,600.00
011430	General Miscellaneous	-	1,463,700.00	-	1,463,700.00
011435	Economic Development	143,100.00	148,700.00	-	291,800.00
015414	Corrections Officers	764,400.00	140,500.00	-	904,900.00
011435	Regional Dispatch Center	2,125,400.00	156,100.00	-	2,281,500.00
011452	Public Safety	157,600.00	6,000.00	-	163,600.00
011468	Non Government Transfers	-	-	14,425,000.00	14,425,000.00
Total General Fund		\$ 16,088,700.00	\$ 7,923,300.00	\$ 14,425,000.00	\$ 38,437,000.00
031000	Police Pension	1,301,300.00	-	-	1,301,300.00
046419	Street Repairs	4,410,400.00	2,528,500.00	-	6,938,900.00
046426	Traffic Signal Maintenance	225,800.00	230,500.00	-	456,300.00
046427	Snow Removal	-	1,185,000.00	-	1,185,000.00
046433	Municipal Garage	676,700.00	906,000.00	-	1,582,700.00
056000	State Highway Maintenance	-	160,000.00	-	160,000.00
066000	Motor Vehicle License Tax	-	400,000.00	-	400,000.00
075000	Emergency Vehicle Fund	-	1,625,000.00	-	1,625,000.00
085000	Fire Levy	7,687,300.00	568,100.00	-	8,255,400.00
085001	Fire Station Ward 1	-	66,000.00	-	66,000.00
085002	Fire Station Ward 2	-	81,000.00	-	81,000.00
085003	Fire Station Ward 3	-	31,000.00	-	31,000.00
085004	Fire Station Ward 4	-	129,900.00	-	129,900.00
095000	Fire Pension	1,436,300.00	-	-	1,436,300.00
111000	Clerk of Court	-	50,000.00	-	50,000.00
121000	Drainage Levy	-	854,500.00	360,000.00	1,214,500.00
131000	FEMA	-	60,359.00	223,944.00	284,303.00
143304	Sports Programs	266,000.00	166,600.00	-	432,600.00
143305	Recreation Administration	448,100.00	746,900.00	-	1,195,000.00
143306	Fitness	460,600.00	154,900.00	-	615,500.00
143309	Ice Rink	-	281,000.00	-	281,000.00
143310	Aquatics	686,200.00	152,300.00	-	838,500.00
143311	Recreation Programs	232,300.00	30,200.00	-	262,500.00
143430	Special Events	-	16,200.00	-	16,200.00
143431	Old Town Hall	10,200.00	17,100.00	-	27,300.00
143439	Senior Services	571,300.00	307,400.00	-	878,700.00
143451	Recreation Maintenance	528,400.00	207,000.00	-	735,400.00
143500	Program Refunds	-	42,200.00	-	42,200.00
152000	Southwest General Hospital	-	334,902.00	-	334,902.00
165000	Law Enforcement Federal Seizures	-	5,500.00	-	5,500.00
175000	Law Enforcement State Seizures	-	16,000.00	-	16,000.00
185000	Law Enforcement Drug Fine	-	400.00	-	400.00
195000	Law Enforcement DWI/DUI	-	10,000.00	-	10,000.00
204000	Tree Maintenance	-	106,000.00	-	106,000.00
225000	Community Diversion	10,200.00	1,500.00	-	11,700.00
224000	Earned Benefits	800,000.00	-	-	800,000.00
3	Total Special Revenue Funds	\$ 19,751,100.00	\$ 11,471,961.00	\$ 583,944.00	\$ 31,807,005.00

EXHIBIT "A"
SCHEDULE OF BUDGETS BY DEPARTMENT - page 2 of 2

Dept #	Department	Personal Service	Other	Transfers & Advances	Total
311000	General Bond Retirement	-	12,079,463.00	-	12,079,463.00
333000	Pearl Road TIF # 1	-	2,541,360.00	300,000.00	2,841,360.00
334000	Royalton Road TIF	-	156,875.00	-	156,875.00
335000	Pearl Road TIF # 2	-	1,000.00	-	1,000.00
	Total Debt Service	\$ -	\$ 14,778,698.00	\$ 300,000.00	\$ 15,078,698.00
413000	Recreation Capital Improvement	-	510,000.00	-	510,000.00
421000	General Capital Improvement	-	11,233,500.00	-	11,233,500.00
446200	Pearl Road Capital Improvement Phase II	-	841,763.00	2,200,000.00	3,041,763.00
	Total Capital Projects	\$ -	\$ 12,585,263.00	\$ 2,200,000.00	\$ 14,785,263.00
512501	Engineering and Administration	692,200.00	859,000.00	-	1,551,200.00
512502	Plant Expenditures	-	2,331,000.00	-	2,331,000.00
512503	Line Expenditures	697,400.00	790,000.00	-	1,487,400.00
512504	Sewer Capital Improvements	-	2,376,000.00	-	2,376,000.00
512505	Sewer Debt Payments	-	325,734.00	-	325,734.00
	Total Sanitary Sewer	\$ 1,389,600.00	\$ 6,681,734.00	\$ -	\$ 8,071,334.00
664000	Workers Compensation	-	320,000.00	-	320,000.00
	GRAND TOTAL	\$ 37,229,400.00	\$ 53,760,956.00	\$ 17,508,944.00	\$ 108,499,300.00

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 223

By: Mayor Perciak and Mr. Southworth

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE PURCHASE OF BREAD AND BAKERY PRODUCTS FOR USE AT THE WALTER F. EHRNFELT RECREATION & SENIOR CENTER, WITHOUT PUBLIC BIDDING, AND DECLARING AN EMERGENCY. [Orlando Baking Company]

WHEREAS, in certain previous years, Council had authorized the Mayor to advertise for bids for various categories of food products and supplies for use at the Walter F. Ehrnfelt Recreation & Senior Center; and

WHEREAS, for most categories no bids were received; and

WHEREAS, the Director of Recreation & Senior Services, therefore, as in prior years, has recommended to the Mayor and this Council that due to the fact that the existing contracts for such items will expire, the Walter F. Ehrnfelt Recreation & Senior Center will need to purchase food products and supplies for 2016; and it appears that there will likely again be a lack of bids submitted for such food products and supplies, therefore, it would be in the City's best interests to accept negotiated prices with various vendors for the various food products and supplies needed in order to provide better quality products and conserve public funds; and

WHEREAS, the Mayor and Council are desirous of proceeding with the recommendation of the Director of Recreation & Senior Services.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO, BY UNANIMOUS AFFIRMATIVE VOTE:

Section 1. That this Council finds and determines, as set out in Article V, §5 of the Charter, that there is an immediate and present emergency in the operation of the Walter F. Ehrnfelt Recreation & Senior Center, in that it is immediately necessary to enter into a contract, without public bidding, with **ORLANDO BAKING COMPANY** for the purchase of certain bread and bakery products in order to provide for the continuity of services, operation and maintenance of the Walter F. Ehrnfelt Recreation & Senior Center, and to conserve public funds.

Section 2. That, for the reasons aforesaid, this Council hereby authorizes the Mayor to enter into a contract with **ORLANDO BAKING COMPANY**, without public

bidding, in a total amount not to exceed \$7,000.00 during 2016 for the purchase of certain bread and bakery products for use by the Walter F. Ehrnfelt Recreation & Senior Center, based upon initial unit prices, as more fully set forth in Exhibit "A", attached hereto and incorporated herein by reference.

Section 3. That the funds for the purposes of said contract will be appropriated and shall be paid from the Multi-Purpose Complex Fund.

Section 4. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is immediately necessary to enter into said contract in order to provide for the continuity of services, operation and maintenance of the Walter F. Ehrnfelt Recreation & Senior Center, and to conserve public funds. Therefore, provided this Ordinance receives the unanimous affirmative vote of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor.

 President of Council

Approved: _____
 Mayor

Date Passed: _____

Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
 Clerk of Council

ORD. No. 2015-223 Amended: _____
 1st Rdg. _____ Ref: _____
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____

**Ehrnfelt Senior Center
Bread prices 2016**

Product	Price
Deli Rye	2.84
9 Grain	3.14
Deli Whole Wheat	2.62
Deli Italian	2.56
28 oz. Texas Toast	2.23
Raisin Bread	3.58
English Muffin	3.79
Dinner Rolls- Wheat	2.87
Bagels Cinnamon Blueberry Plain Wheat Everything	2.23
4" Hamburger buns (12 pack)	1.67

Breadprices2016

EXHIBIT A

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 224

By: Mayor Perciak and Mr. Southworth

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE PURCHASE OF GENERAL FOODS AND DAIRY PRODUCTS FOR USE AT THE WALTER F. EHRFELT RECREATION & SENIOR CENTER, WITHOUT PUBLIC BIDDING, AND DECLARING AN EMERGENCY. [Avalon Foodservice, Inc.]

WHEREAS, in certain previous years, Council had authorized the Mayor to advertise for bids for various categories of food products and supplies for use at the Walter F. Ehrnfelt Recreation & Senior Center; and

WHEREAS, for most categories no bids were received; and

WHEREAS, the Director of Recreation & Senior Services, therefore, as in prior years, has recommended to the Mayor and this Council that due to the fact that the existing contracts for such items will expire, the Walter F. Ehrnfelt Recreation & Senior Center will need to purchase food products and supplies for 2016; and it appears that there will likely again be a lack of bids submitted for such food products and supplies, therefore, it would be in the City's best interests to accept negotiated prices with various vendors for the various food products and supplies needed in order to provide better quality products and conserve public funds; and

WHEREAS, the Mayor and Council are desirous of proceeding with the recommendation of the Director of Recreation & Senior Services.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO, BY UNANIMOUS AFFIRMATIVE VOTE:

Section 1. That this Council finds and determines, as set out in Article V, §5 of the Charter, that there is an immediate and present emergency in the operation of the Walter F. Ehrnfelt Recreation & Senior Center, in that it is immediately necessary to enter into a contract, without public bidding, with **AVALON FOODSERVICE, INC.** for the purchase of certain general foods and dairy products in order to provide for the continuity of services, operation and maintenance of the Walter F. Ehrnfelt Recreation & Senior Center, and to conserve public funds.

Section 2. That, for the reasons aforesaid, this Council hereby authorizes the Mayor to enter into a contract with **AVALON FOODSERVICE, INC.**, without public

bidding, in a total amount not to exceed \$24,000.00 during 2016 for the purchase of certain general foods and dairy products for use by the Walter F. Ehrnfelt Recreation & Senior Center, based upon initial unit prices, as more fully set forth in Exhibit "A", attached hereto and incorporated herein by reference.

Section 3. That the funds for the purposes of said contract will be appropriated and shall be paid from the Multi-Purpose Complex Fund.

Section 4. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is immediately necessary to enter into said contract in order to provide for the continuity of services, operation and maintenance of the Walter F. Ehrnfelt Recreation & Senior Center, and to conserve public funds. Therefore, provided this Ordinance receives the unanimous affirmative vote of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor.

 President of Council

Approved: _____
 Mayor

Date Passed: _____

Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
 Clerk of Council

ORD. No. 2015-224 Amended: _____
 1st Rdg. _____ Ref: _____
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

 Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____

**Ehrnfelt Senior Center
Price Quote for 2016**

Avalon

Size	Brand	Description`	Price
100 1 oz		Dairy Sour Cream Cup	17.64
12 46 oz		Juice Tomato Freshpack	16.49
6 #10 cans		Applesauce Fancy	23.81
6 #10 Cans		Pears Diced in Light Syrup	31.79
6 #10 can		Sauce Spaghetti Meatless	25.12
6 5 lb.		Pancake Mix	23.06
1 10 lb.		Noodles Egg medium 1/4"	18.45
1 20 lb.		Elbows Heavy Wall	17.38
6 10# cans		Ketchup Fancy	23.81
4 1 Gallon		Dressing buttermilk Ranch	46.52
4 1 Gallon		Dressing Italian- Non- separating	36.96
12 42oz		Quick Oats	28.51
500 2 pack		Crackers Premium Saltines	14.64
12		Assorted Yogurts- 6 oz.	
12- 2#		Eggbeaters	71.86
10-2#		Croutons	21.08
5 pound		Peanut butter	8.10
6		5# White cake mix	32.50
6		5# Yellow cake mix	32.50
6- 66.5 oz.		Tuna	62.96
24-12oz.		Creamer Canister	37.35
4- 1 gallon		French Dressing	40.63
6 10# cans		Pudding RTU Chocolate	31.00

EXHIBIT A

Avalon

200 count		Jam Strawberry 16.64	
4 1 gallon		Syrup Pancake	21.82
2-2.5 #		Spinach	22.02 For 10 lbs
6 5/1 lb.		Margarine Veg Solid	21.23
6 1 gallon		Vegetable Oil Salad	27.37
Cases of pop- 24 pack		Pop	
1 Ounce packets		Cream Cheese	22.95
Portion control		Pancake syrup	10.85
6 3 lb.		Hash browns	22.85
6/10#		Pie Cherry	55.95
1 48 Count		Danish Assorted	50.26
12 16 oz.		On Top Whip Topping bag	32.67

generalvendorpricequote15

Dairy

Item	Prices
Margarine- 30- 1 lb.	21.23
Buttercups- 720	33.73
American sliced yellow cheese- 5 lbs.	45.51
Shredded yellow cheese- 5 lbs.	12.30 per bag
1 oz. Sour Cream packets	17.64
5 lb. strawberry yogurt	7.55
Grated Parmesan- 5 lbs.	18.21
Milk 4/gallon	12.58

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 225

By: Mayor Perciak and Mr. Southworth

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE PURCHASE OF GENERAL FOODS, DAIRY AND BREAD PRODUCTS FOR USE AT THE WALTER F. EHRSFELT RECREATION & SENIOR CENTER, WITHOUT PUBLIC BIDDING, AND DECLARING AN EMERGENCY. [Gordon Food Services]

WHEREAS, in certain previous years, Council had authorized the Mayor to advertise for bids for various categories of food products and supplies for use at the Walter F. Ehrnfelt Recreation & Senior Center; and

WHEREAS, for most categories no bids were received; and

WHEREAS, the Director of Recreation & Senior Services, therefore, as in prior years, has recommended to the Mayor and this Council that due to the fact that the existing contracts for such items will expire, the Walter F. Ehrnfelt Recreation & Senior Center will need to purchase food products and supplies for 2016; and it appears that there will likely again be a lack of bids submitted for such food products and supplies, therefore, it would be in the City's best interests to accept negotiated prices with various vendors for the various food products and supplies needed in order to provide better quality products and conserve public funds; and

WHEREAS, the Mayor and Council are desirous of proceeding with the recommendation of the Director of Recreation & Senior Services.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO, BY UNANIMOUS AFFIRMATIVE VOTE:

Section 1. That this Council finds and determines, as set out in Article V, §5 of the Charter, that there is an immediate and present emergency in the operation of the Walter F. Ehrnfelt Recreation & Senior Center, in that it is immediately necessary to enter into a contract, without public bidding, with **GORDON FOOD SERVICES** for the purchase of certain general foods, dairy and bread products in order to provide for the continuity of services, operation and maintenance of the Walter F. Ehrnfelt Recreation & Senior Center, and to conserve public funds.

Section 2. That, for the reasons aforesaid, this Council hereby authorizes the Mayor to enter into a contract with **GORDON FOOD SERVICES**, without public bidding,

CITY OF STRONGSVILLE, OHIO
ORDINANCE NO. 2015 – 225
Page 2

in a total amount not to exceed \$24,000.00 during 2016 for the purchase of certain general foods, dairy and bread products for use by the Walter F. Ehrnfelt Recreation & Senior Center, based upon initial unit prices, as more fully set forth in Exhibit "A", attached hereto and incorporated herein by reference.

Section 3. That the funds for the purposes of said contract will be appropriated and shall be paid from the Multi-Purpose Complex Fund.

Section 4. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is immediately necessary to enter into said contract in order to provide for the continuity of services, operation and maintenance of the Walter F. Ehrnfelt Recreation & Senior Center, and to conserve public funds. Therefore, provided this Ordinance receives the unanimous affirmative vote of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor.

 President of Council

Approved: _____
 Mayor

Date Passed: _____

Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
 Clerk of Council

ORD. No. 2015-225 Amended: _____
 1st Rdg. _____ Ref: _____
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____

GFS



**Ehrnfelt Senior Center
Price Quote for 2016**

Size	Brand	Description`	Price
100 1 oz	GFS	Dairy Sour Cream Cup	\$16.20
12 46 oz	HARVEST VALLEY	Juice Tomato Freshpack	11.48
6 #10 cans	GFS	Applesauce Fancy	27.95
6 #10 Cans	GFS	Pears Diced in Light Syrup	51.38
6 #10 can	ANGELA MIA	Sauce Spaghetti Meatless	35.79
6 5 lb.	GFS	Pancake Mix	26.50
1 10 lb.	GFS	Noodles Egg medium 1/4"	18.39
1 20 lb.	KE	Elbows Heavy Wall	17.89
6 10# cans	KE	Ketchup Fancy	21.94
4 1 Gallon	KE	Dressing buttermilk Ranch	29.84
4 1 Gallon	GFS	Dressing Italian- Non- separating	29.08
12 42oz	GFS	Quick Oats	32.64
500 2 pack	GFS	Crackers Premium Saltines	14.36
12	YOPLAIT	Assorted Yogurts- 6 oz.	11.98
12- 2#	EGGBEATERS	Eggbeaters	70.34
10-2#	GFS	Croutons	40.47
5 pound	GFS	Peanut butter	12.16
6	GFS	5# White cake mix	57.03
6	GFS	5# Yellow cake mix	59.74
6- 66.5 oz.	KE	Tuna	57.23
24-12oz.	GFS	Creamer Canister	39.89
4- 1 gallon	KE	French Dressing	27.24
6 10# cans	GFS	Pudding RTU Chocolate	31.53
	GFS		15.36

GFS

200 count		Jam Strawberry	
4 1 gallon	KE	Syrup Pancake	24.62
2-2.5 #	MARKON	Spinach	11.83
6 5/1 lb.	GFS	Margarine Veg Solid	18.79
6 1 gallon	GFS	Vegetable Oil Salad	35.95
Cases of pop- 24 pack		Pop	
1 Ounce packets	GFS	Cream Cheese	20.30
Portion control	GFS	Pancake syrup	26.83
6 3 lb.	GFS	Hash browns	20.60
6/10#	CHEF PIERRE	Pie Cherry	40.83
1 48 Count	SARA LEE	Danish Assorted	21.87
12 16 oz.	RICHS	On Top Whip Topping bag	40.15

generalvendorpricequote15

Dairy

Item	Prices
Margarine- 30- 1 lb.	18.79
Buttercups- 720	34.26
American sliced yellow cheese- 5 lbs.	43.78
Shredded yellow cheese- 5 lbs.	45.89
1 oz. Sour Cream packets	16.20
5 lb. strawberry yogurt	8.60
Grated Parmesan- 5 lbs.	29.55
Milk 4/gallon	15.26

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 226

By: Mayor Perciak and Mr. Southworth

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE PURCHASE OF MEAT, FISH AND POULTRY FOR USE AT THE WALTER F. EHRNFELT RECREATION & SENIOR CENTER, WITHOUT PUBLIC BIDDING, AND DECLARING AN EMERGENCY. [Blue Ribbon Meats, Inc.]

WHEREAS, in certain previous years, Council had authorized the Mayor to advertise for bids for various categories of food products and supplies for use at the Walter F. Ehrnfelt Recreation & Senior Center; and

WHEREAS, for most categories no bids were received; and

WHEREAS, the Director of Recreation & Senior Services, therefore, as in prior years, has recommended to the Mayor and this Council that due to the fact that the existing contracts for such items will expire, the Walter F. Ehrnfelt Recreation & Senior Center will need to purchase food products and supplies for 2016; and it appears that there will likely again be a lack of bids submitted for such food products and supplies, therefore, it would be in the City's best interests to accept negotiated prices with various vendors for the various food products and supplies needed in order to provide better quality products and conserve public funds; and

WHEREAS, the Mayor and Council are desirous of proceeding with the recommendation of the Director of Recreation & Senior Services.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO, BY UNANIMOUS AFFIRMATIVE VOTE:

Section 1. That this Council finds and determines, as set out in Article V, §5 of the Charter, that there is an immediate and present emergency in the operation of the Walter F. Ehrnfelt Recreation & Senior Center, in that it is immediately necessary to enter into a contract, without public bidding, with **BLUE RIBBON MEATS, INC.** for the purchase of certain meat, fish and poultry in order to provide for the continuity of services, operation and maintenance of the Walter F. Ehrnfelt Recreation & Senior Center, and to conserve public funds.

Section 2. That, for the reasons aforesaid, this Council hereby authorizes the Mayor to enter into a contract with **BLUE RIBBON MEATS, INC.**, without public

bidding, in a total amount not to exceed \$29,000.00 during 2016 for the purchase of certain meat, fish and poultry for use by the Walter F. Ehrnfelt Recreation & Senior Center, based upon initial unit prices, as more fully set forth in Exhibit "A", attached hereto and incorporated herein by reference.

Section 3. That the funds for the purposes of said contract will be appropriated and shall be paid from the Multi-Purpose Complex Fund.

Section 4. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is immediately necessary to enter into said contract in order to provide for the continuity of services, operation and maintenance of the Walter F. Ehrnfelt Recreation & Senior Center, and to conserve public funds. Therefore, provided this Ordinance receives the unanimous affirmative vote of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor.

 President of Council

Approved: _____
 Mayor

Date Passed: _____

Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
 Clerk of Council

ORD. No. 2015-226 Amended: _____
 1st Rdg. _____ Ref: _____
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____

**Ehrnfelt Senior Center
2016 Meat Prices per pound**

Description	Blue Ribbon	Avalon	Hillcrest	GFS
Chicken – bone in breast	\$2.59	\$1.40	\$1.35	\$1.12
Layout bacon	\$4.29	\$3.44	\$3.69	\$3.32
Ground beef	\$3.75	\$2.35	\$3.48	\$2.35
Skinless turkey breast- for sandwiches	\$4.49	\$2.96	\$3.32	\$2.21
Breakfast sausage link	\$3.15	\$2.09	\$2.45	\$1.63
Tavern Ham- for sandwiches	\$3.39	\$2.14	\$2.74	\$2.13
Boneless skinless chicken breast- 4 oz.	\$3.99	\$3.46	\$3.51	\$3.61
Beef Round Roast	\$3.99	\$3.10	\$3.49	\$5.52
Swiss Steak	\$5.99	\$7.27	\$6.45	\$5.39
Smoked Kielbasi	\$3.89	\$3.37	\$3.24	\$2.54
Total	\$39.52	\$31.55	\$33.72	\$29.82

Meatprices2016

EXHIBIT A

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 227

By: Mayor Perciak and Mr. Southworth

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE PURCHASE OF PRODUCE FOR USE AT THE WALTER F. EHRSFELT RECREATION & SENIOR CENTER, WITHOUT PUBLIC BIDDING, AND DECLARING AN EMERGENCY. [Sanson Company]

WHEREAS, in certain previous years, Council had authorized the Mayor to advertise for bids for various categories of food products and supplies for use at the Walter F. Ehrnfelt Recreation & Senior Center; and

WHEREAS, for most categories no bids were received; and

WHEREAS, the Director of Recreation & Senior Services, therefore, has recommended to the Mayor and this Council that due to the fact that the existing contracts for such items will expire, the Walter F. Ehrnfelt Recreation & Senior Center will need to purchase food products and supplies for 2016; and it appears that there will likely again be a lack of bids submitted for such food products and supplies, therefore, it would be in the City's best interests to accept negotiated prices with various vendors for the various food products and supplies needed in order to provide better quality products and conserve public funds; and

WHEREAS, the Mayor and Council are desirous of proceeding with the recommendation of the Director of Recreation & Senior Services.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO, BY UNANIMOUS AFFIRMATIVE VOTE:

Section 1. That this Council finds and determines, as set out in Article V, §5 of the Charter, that there is an immediate and present emergency in the operation of the Walter F. Ehrnfelt Recreation & Senior Center, in that it is immediately necessary to enter into a contract, without public bidding, with **THE SANSON COMPANY** for the purchase of certain produce products in order to provide for the continuity of services, operation and maintenance of the Walter F. Ehrnfelt Recreation & Senior Center, and to conserve public funds.

Section 2. That, for the reasons aforesaid, this Council hereby authorizes the Mayor to enter into a contract with **THE SANSON COMPANY**, without public bidding, in a total amount not to exceed \$18,000.00 during 2016 for the purchase of certain

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 - 227

Page 2

produce products for use by the Walter F. Ehrnfelt Recreation & Senior Center, based upon initial unit prices, as more fully set forth in Exhibit "A", attached hereto and incorporated herein by reference.

Section 3. That the funds for the purposes of said contract will be appropriated and shall be paid from the Multi-Purpose Complex Fund.

Section 4. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is immediately necessary to enter into said contract in order to provide for the continuity of services, operation and maintenance of the Walter F. Ehrnfelt Recreation & Senior Center, and to conserve public funds. Therefore, provided this Ordinance receives the unanimous affirmative vote of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor.

President of Council

Approved: _____
Mayor

Date Passed: _____

Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
Clerk of Council

ORD. No. 2015-227 Amended: _____
1st Rdg. _____ Ref: _____
2nd Rdg. _____ Ref: _____
3rd Rdg. _____ Ref: _____

Pub Hrg. _____ Ref: _____
Adopted: _____ Defeated: _____

**Ehrnfelt Senior Center
2016 Produce Prices**

Item	Sirna	Sanson	GFS	Avalon
Bananas 40 lbs.	\$23.45	\$17.85	\$22.12	\$22.32
Carrots 25 lbs	\$14.95	\$7.50	\$21.67	\$18.45
Pineapple 8 Count	\$28.45	\$22.00- 6 count	\$19.77	\$9.52
Broccoli #14	\$28.45	\$20.00	\$33.63	\$25.00
Celery # 24	\$28.95	\$18.00	\$28.85	\$30.36
Cucumber #24	\$16.95	\$10.00	\$17.72	\$17.26
Green peppers- med. case	\$16.95	\$16.00	\$24.69	\$26.79
Romaine Lettuce #24 case	\$17.15	\$18.00	\$26.09	\$19.64
Tomatoes layer 4x4	\$26.45	\$20.00	\$31.86	\$29.17
Potato 100 count	\$17.00	\$13.50	\$17.60	\$18.45
Red potato A- 50 lbs.	\$18.00	\$12.50	\$18.09	\$17.26
Mushrooms 10 lbs.	\$17.45	\$13.50	\$19.72	\$20.83
Yellow Pepper- 11 lbs.	\$26.45	\$20.00	\$26.02	\$44.29
Red Pepper- 15 lbs.	\$29.45	\$18.00	\$31.74	\$29.76
Onions Yellow- 50 lbs.	\$17.25	\$14.50	\$23.15	\$18.45
Onions Red- 25 lbs.	\$18.00	\$15.00	\$25.64	\$20.83
2.5# Spinach	\$7.16	\$3.87	\$11.83	\$22.02
Red Leaf Lettuce- 24 count	\$21.00	\$16.00	\$14.23	\$23.21
Romaine Lettuce Heads- 24 count	\$26.00	\$18.00	\$30.95	\$31.55
Total	\$399.51	\$294.22	\$445.37	\$445.07

Producepricecomparison2016



EXHIBIT A

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 228

By: Mr. Southworth

AN ORDINANCE AUTHORIZING THE DISPOSAL OF DEPARTMENT OF RECREATION & SENIOR SERVICES VEHICLES NO LONGER NEEDED FOR ANY MUNICIPAL PURPOSE, AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO:

Section 1. That this Council finds that the City of Strongsville Department of Recreation & Senior Services has two (2) vehicles which are surplus, have no monetary value, and are no longer needed for any municipal purpose; and further finds that it would be in the best interest of the City to dispose of such vehicles. Said vehicles are more fully set forth in Exhibit "A," attached hereto and incorporated herein by reference.

Section 2. That, pursuant to Article IV, Section 3(e) of the City Charter, the Director of Finance be and is hereby authorized to dispose of such obsolete vehicles identified in Exhibit "A" through Reed's Salvage Corp.; and to perform all acts required in furtherance thereof.

Section 3. That the net proceeds of the operation of this Ordinance shall be deposited into the General Fund and the Multi-Purpose Complex Fund.

Section 4. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that the immediate disposal of such obsolete and surplus vehicles is necessary in order to provide needed storage space for upgraded, safe vehicles for the Department of Recreation & Senior Services, and to conserve public funds. Therefore, provided this Ordinance receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise from and after the earliest period allowed by law.

CITY OF STRONGSVILLE, OHIO
ORDINANCE NO. 2015 - 228
Page 2

President of Council

Approved: _____
Mayor

Date Passed: _____

Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
Clerk of Council

ORD. No. 2015-228 Amended: _____

1st Rdg. _____ Ref: _____

2nd Rdg. _____ Ref: _____

3rd Rdg. _____ Ref: _____

Pub Hrg. _____ Ref: _____

Adopted: _____ Defeated: _____

Senior Wheels Van

2006 Ford

VIN 1FDWE35L16DA40486

Rec Department Ground Crew Truck

2005 GMC Canyon

VIN 1GTC5196258273373

EXHIBIT A

CITY OF STRONGSVILLE, OHIO

RESOLUTION NO. 2015 – 231

By: Mayor Perciak and All Members of Council

A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE ELECTORS OF THE CITY OF STRONGSVILLE, THE QUESTION OF COUNCIL AMENDING SECTION 618.12 (HUNTING OR TRAPPING PROHIBITED) OF CHAPTER 618 ANIMALS OF PART SIX-GENERAL OFFENSES CODE OF THE CODIFIED ORDINANCES OF THE CITY TO AUTHORIZE A NUISANCE ABATEMENT INITIATIVE FOR BOTH SHORT TERM AND LONG TERM CONTROL AND REDUCTION OF THE WHITE-TAILED DEER POPULATION, IN COORDINATION WITH THE OHIO DEPARTMENT OF NATURAL RESOURCES AND CONTIGUOUS, ADJOINING, POLITICAL SUBDIVISIONS THAT OPT TO ADOPT A SIMILAR PLAN FOR NUISANCE ABATEMENT, ESTABLISHING AN ELECTION DATE THEREFOR, AND DECLARING AN EMERGENCY.

WHEREAS, the white-tailed deer population in urban areas has grown to unmanageable numbers; and

WHEREAS, as a consequence thereof great financial loss has been suffered by public and private property owners, in the destruction of plants, flowers, trees and other edible landscaping; and

WHEREAS, deer/vehicle accidents increase annually and threaten the lives and property of all those who travel by vehicle on our streets and highways; and

WHEREAS, while hunting within the City of Strongsville is prohibited, the exploding regional deer population urgently requires deer management efforts; and

WHEREAS, this Council finds that the existing circumstances constitute an ongoing and serious nuisance which must be abated for the public health, safety and welfare; and

WHEREAS, the Mayor and Administration, working in conjunction with the Ohio Department of Natural Resources ("ODNR") and in coordination with other similarly situated municipalities, seek to establish a "nuisance abatement initiative" to allow for the liberal issuance of permits from both the ODNR and the municipal police department (deer damage control permits) with the consent of and upon the application of property owners seeking relief; and

CITY OF STRONGSVILLE, OHIO
RESOLUTION NO. 2015 – 231
Page 2

WHEREAS, it therefore appears desirable to amend the Codified Ordinances of the City of Strongsville, Part Six General Offenses Code, Chapter 618 Animals, Section 618.12 (Hunting or Trapping Prohibited) to permit the limited hunting of white tailed deer by cross bow or long bow under terms and conditions established by the City if there is sufficient public support to do so; and

WHEREAS, this Council, therefore, has determined it desirable to submit to the voters of the municipality the question of their support for Council amending Section 618.12 (Hunting or Trapping Prohibited) of Chapter 618 Animals of Part Six-General Offenses Code of the Codified Ordinances of the City of Strongsville to authorize a nuisance abatement initiative for both short term and long term control and reduction of the white-tailed deer population, in coordination with the Ohio Department of Natural Resources and contiguous, adjoining, political subdivisions that opt to adopt a similar plan for nuisance abatement.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO:

Section 1. That this Council hereby authorizes and directs the submission to the electors of the City of Strongsville at an election to be held at the usual places of voting within the City on Tuesday, March 15, 2016, between the hours of 6:30 a.m. and 7:30 p.m. of that day, for an advisory election on the question of Council's amending Section 618.12 (Hunting or Trapping Prohibited) of Chapter 618 Animals of Part Six-General Offenses Code of the Codified Ordinances of the City of Strongsville authorizing a nuisance abatement initiative for both short term and long term control and reduction of the white-tailed deer population, in coordination with the Ohio Department of Natural Resources and contiguous, adjoining, political subdivisions that opt to adopt a similar plan for nuisance abatement, which proposed amendment is set forth in full in Section 2 hereof.

Section 2. That the proposed amendment evidencing the question to be submitted to the electors of the City under this Resolution shall be as follows:

618.12 HUNTING OR TRAPPING PROHIBITED.

(a) No person shall hunt or trap animals or fowl within the Municipality, except that law enforcement officers, health officials, persons possessing a nuisance trapping permit issued by the Division of Wildlife of the State of Ohio, and a resident using a live box trap trapping on property which he owns or permanently occupies may trap wildlife or animals constituting a nuisance; **and except as provided in division (c) of this Section.**

(b) A person holding a nuisance trapping permit issued by the Division of Wildlife of the State of Ohio shall:

- (1) Notify the Animal Control Officer or the Police Department of his name, the location and time of placement of each trap placed in the Municipality prior to setting any such trap;
- (2) Use a box trap or a trap approved by the Division of Wildlife of the State of Ohio; and
- (3) Release such animal outside the City limits within twenty-four hours of trapping or in accordance with State of Ohio, Division of Wildlife regulations.

(c) The limited hunting of white-tailed deer by crossbow or long bow may be permitted within the City under the following terms and conditions:

- (1) The Chief of Police or his designated representative may, in his sole discretion, issue a Municipal Deer Control Permit to a qualified archer applicant (engaged to assist property owners aggrieved by deer damage) only as a corollary to and following the issuance by the ODNR of its own Deer Damage Control Permit to allow only bow-hunting (long bow and crossbow) of white-tailed deer.**
- (2) The permit is limited to areas of not less than five (5) contiguous acres by State–Licensed hunters proficient in the use of bow and arrow, on such forms and subject to such rules and regulations as the Chief of Police may prescribe.**
- (3) Hunting shall be conducted from an elevated platform only.**
- (4) Written permission from the property owner(s) must be obtained.**
- (5) A qualified archer shall be defined as an individual having obtained an approval/certification from the South Cuyahoga Sportsmen’s Association or other State approved archery proficiency test site, valid Ohio hunting license, and all other applicable State requirements.**
- (6) Compliance with all laws, rules and regulations of the City and State is required.**
- (7) All applicants shall agree, in writing, to defend, indemnify and hold harmless the City for any negligent acts committed by the applicant.**
- (8) Any other requirements as deemed necessary to preserve and protect the health, safety and**

welfare of the residents shall be determined solely by the Chief of Police.

- (9) The Chief of Police is hereby authorized to promulgate any and all rules and regulations necessary to carry out the provisions of this section, and all other rules and regulations necessary to insure public health and safety, all of which shall be published.
- (10) Nothing in this section shall be deemed to prohibit the killing of rats and other undesirable rodents authorized to be killed by the Chief of Police using means for such killing which are also authorized by the Chief of Police.

~~(e)(d)~~ Whoever violates any provision of ~~this section-divisions (a) or (b) of this Section~~ is guilty of a minor misdemeanor. ~~Whoever violates division (c) shall be guilty of a misdemeanor of the first degree.~~ Punishment shall be as provided in Section 698.02.
~~(Ord. 1992-175. Passed 11-2-92.)~~

Section 3. That it is the desire of this Council that the ballot language presented to the electors of the City of Strongsville shall be in substantially the following form:

ADVISORY ELECTION

CITY OF STRONGSVILLE

Shall the City Council amend Section 618.12 Hunting or Trapping Prohibited of the Codified Ordinances of the City of Strongsville to permit the limited hunting of white-tailed deer by crossbow or long bow by licensed individuals conducted from elevated platforms, under terms and conditions established by the State of Ohio and City of Strongsville, and under the supervision of the Chief of Police?

	Yes
	No

Section 4. That the Clerk of this Council is hereby directed to provide any required newspaper or other notice in accordance with the Ohio Revised Code, and to file a certified copy of this Resolution with the Cuyahoga County Board of Elections not later than December 16, 2015.

CITY OF STRONGSVILLE, OHIO
RESOLUTION NO. 2015 – 231
Page 5

Section 5. That the Board of Elections of Cuyahoga County is requested to cause an appropriate notice to be duly given of the advisory election to be held on March 15, 2016, on the foregoing question and Ordinance of this City and otherwise to provide for such election in the manner provided by the general laws of the State of Ohio.

Section 6. That there is hereby appropriated from the General Fund a sufficient sum of money to pay the costs, if any, of carrying out the authorizations and directions of this Resolution.

Section 7. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 8. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that this Resolution is required to be immediately effective in order to place this question on the ballot at the March 15, 2016 regular primary election in accordance with law. Therefore, provided this Resolution receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise from and after the earliest period allowed by law.

_____ Approved: _____
 President of Council Mayor

Date Passed: _____ Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
 Clerk of Council

RES
 ORD. No. 2015-231 Amended: _____
 1st Rdg. _____ Ref: _____
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

 Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 229

By: Mayor Perciak and All Members of Council

AN ORDINANCE AUTHORIZING THE DISPOSAL OF A USED AND OBSOLETE POLICE DEPARTMENT VEHICLE WITH RELATED POLICE CRUISER EQUIPMENT AND APPURTENANCES, AND NO LONGER NEEDED FOR ANY MUNICIPAL PURPOSE, THROUGH DONATION AND TRANSFER TO ANOTHER POLICE DEPARTMENT, AND DECLARING AN EMERGENCY.

WHEREAS, the City of Strongsville has a used 2006 Ford Crown Victoria with related police cruiser equipment and appurtenances (VIN#2FAFP71W26X107097), which is no longer needed for any municipal purpose due to obsolescence; and

WHEREAS, the West Farmington, Ohio Police Department is in immediate need for safety purposes of a police vehicle and is desirous of obtaining such used 2006 Ford Crown Victoria for its purposes by way of a donation, as per the attached letter; and

WHEREAS, any possible salvage or auction value of this vehicle in all likelihood would be de minimis and/or exceeded by the cost of stripping the vehicle and its equipment; and

WHEREAS, it would be in the best interest of the City to donate the police vehicle to another public agency for their use.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO:

Section 1. That this Council finds that the City of Strongsville, through its Police Department, has a 2006 Ford Crown Victoria with related police cruiser equipment and appurtenances (VIN#2FAFP71W26X107097), which is surplus, used, obsolete, and is no longer needed for any municipal purpose; and further finds that it would be in the best interest of the City to dispose of such vehicle by donation and transfer to another police department in lieu of auction or salvage.

Section 2. That, pursuant to Article IV, §3(e) of the City Charter, the Director of Finance be and is hereby authorized to dispose of such obsolete vehicle through donation and transfer in lieu of scrap, and to perform all acts required in furtherance thereof.

CITY OF STRONGSVILLE, OHIO
ORDINANCE NO. 2015 - 229
Page 2

Section 3. That accordingly, the Mayor, Director of Finance and Chief of Police are hereby authorized and directed to implement the terms and conditions for donation and transfer of the vehicle to the West Farmington, Ohio Police Department, in a form to be approved by the Law Director.

Section 4. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 5. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that the disposal of such obsolete and surplus vehicle is necessary in order provide needed storage space for the Police Department, to assist another public agency for safety purposes, and to conserve public funds. Therefore, provided this Ordinance receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise from and after the earliest period allowed by law.

_____ Approved: _____
 President of Council Mayor

Date Passed: _____ Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
 Clerk of Council

ORD. No. 2015-229 Amended: _____
 1st Rdg. _____ Ref: _____
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____



West Farmington Police Department

Robert E. Koehler

Chief of Police

251 Fourth Street
PO Box 215
W. Farmington, OH 44491

PH/FAX 330-889-2558



RECEIVED

OCT 26 2015

LAW DEPARTMENT
CITY OF STRONGSVILLE

October 23, 2015

To: The City of Strongsville:

I would like to thank you for your generosity in making the donation of the Crown Victoria police car and other equipment to West Farmington. I was surprised to learn that a department out there would even consider donating a police car. I have taken over this department and have had to rebuild it from the ground up. Basically we are starting over and this police cars will be put to great use. I am very grateful for your department's generosity.

I hope one day to be able to pay it forward to help another department out just like you have helped us out. We are truly grateful.

I am truly gracious and appreciative.

Sincerely,

Robert E. Koehler
Chief of Police

CITY OF STRONGSVILLE, OHIO

ORDINANCE NO. 2015 – 230

By: Mr. DeMio

AN ORDINANCE AUTHORIZING THE DISPOSAL OF FIVE ALUMINUM LADDERS UTILIZED BY THE FIRE DEPARTMENT, AND NO LONGER NEEDED FOR ANY MUNICIPAL PURPOSE.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO:

Section 1. That this Council finds that the City of Strongsville Fire Department has five (5) aluminum ladders which are in poor condition and unsafe for further use, and which are surplus, have no monetary value and are no longer needed for any municipal purpose; and further finds that it would be in the best interest of the City to dispose of such ladders.

Section 2. That, pursuant to Article IV, §3(e) of the City Charter, the Director of Finance with the assistance of the Fire Chief, be and are hereby authorized to dispose of such obsolete five (5) aluminum ladders, through D and L Recycling of Valley City, and to perform all acts required in furtherance thereof.

Section 3. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 4. That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

President of Council

Approved: _____
Mayor

Date Passed: _____

Date Approved: _____

	<u>Yea</u>	<u>Nay</u>
Carbone	_____	_____
Daymut	_____	_____
DeMio	_____	_____
Dooner	_____	_____
Maloney	_____	_____
Schonhut	_____	_____
Southworth	_____	_____

Attest: _____
Clerk of Council

ORD. No. 2015-230 Amended: _____
 1st Rdg. _____ Ref: _____
 2nd Rdg. _____ Ref: _____
 3rd Rdg. _____ Ref: _____

 Pub Hrg. _____ Ref: _____
 Adopted: _____ Defeated: _____