

# **CODIFIED ORDINANCES OF NEW LONDON**

## **PART ONE - ADMINISTRATIVE CODE**

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**TITLE ONE - General Provisions**

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**CHAPTER 101**  
**Codified Ordinances**

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

**CROSS REFERENCES**

See sectional histories for similar State law

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

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

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

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

Ordinances and resolutions - see ADM. Ch. 123

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

**101.01 DESIGNATION; CITATION; HEADINGS.**

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

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

**101.02 GENERAL DEFINITIONS.**

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

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

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

### **101.03 RULES OF CONSTRUCTION.**

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

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

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

(ORC 1.43)

(c) Calendar; Computation of Time.

- (1) Definitions.
  - A. "Week" means seven consecutive days.
  - B. "Year" means twelve consecutive months.

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

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

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

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

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

#### **101.04 REVIVOR; EFFECT OF AMENDMENT OR REPEAL.**

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

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

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

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

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

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

(ORC 1.58)

#### **101.05 CONSTRUCTION OF SECTION REFERENCES.**

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

(ORC 1.55)

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

(ORC 1.56)

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

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

(ORC 1.23)

#### **101.06 CONFLICTING PROVISIONS.**

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

(ORC 1.46)

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

(ORC 1.51)

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

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

#### **101.07 DETERMINATION OF LEGISLATIVE INTENT.**

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

#### **101.08 SEVERABILITY.**

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

#### **101.99 GENERAL PENALTY.**

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



**CHAPTER 103**  
**Official Standards**

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

**CROSS REFERENCES**

State standard of time - see Ohio R.C. 1.04

State legal holiday - see Ohio R.C. 1.14, 5.20 et seq.

State flag - see Ohio R.C. 5.01



**CHAPTER 105**  
**Open Meetings**

<b>105.01</b>	<b>Definitions.</b>	<b>105.05</b>	<b>Notification of discussion of specific types of business.</b>
<b>105.02</b>	<b>Notice of regular and organizational meetings.</b>	<b>105.06</b>	<b>General.</b>
<b>105.03</b>	<b>Notice of special meetings.</b>		
<b>105.04</b>	<b>Notice to news media of special meetings.</b>		

**CROSS REFERENCES**

Open meetings - see Ohio R.C. 121.22

**105.01 DEFINITIONS.**

As used in this chapter:

- (a) "Clerk" means the Village Clerk-Treasurer.
- (b) "Day" means calendar day.
- (c) "Meeting" means any prearranged discussion of the public business of the Municipal body by a majority of its members.
- (d) "Municipal body" means each of the following: Council, Village Planning Commission, Board of Zoning Appeals, Recreation Board, Shade Tree Commission, and any committees of the above, comprised of members of such bodies if such committees are:
  - (1) Comprised of a majority of members of the main Municipal body; or
  - (2) Are decision making committees.
- (e) "Oral notice" means notification given orally either in person or by telephone, directly to the person for whom such notification is intended, or by leaving an oral message for such person at the address, or if by telephone at the telephone number of such person as shown on the records kept by the Clerk under this chapter.
- (f) "Post" means to post in an area accessible to the public during the usual business hours at the office of the Clerk and in the entrance alcove of the Town Hall, on a board to be provided for such purpose.
- (g) "Published" means published once in a newspaper of general circulation in the Municipality.
- (h) "Special meeting" means a meeting which is neither a regular meeting nor an adjournment of a regular or special meeting to another time or day to consider items specifically stated on the original agenda of such regular or special meeting.

- (i) "Written notification" means notification in writing mailed, telegraphed or delivered to the address of the person for whom such notification is intended as shown in the records of the Clerk or in any way delivered to such person. If mailed, such notification shall be mailed by first class mail, deposited in a U.S. Postal Service mailbox no later than the second day preceding the day of the meeting to which such notification refers, provided that at least one regular mail delivery day falls between the day of mailing and the day of such meeting.

**105.02 NOTICE OF REGULAR AND ORGANIZATIONAL MEETINGS.**

(a) The Clerk shall post a statement of the time(s) and place(s) of regular meetings of each Municipal body for each calendar year not later than the second day preceding the day of the first regular meeting, other than the organizational meeting, of the calendar year of that Municipal body. The Clerk shall check at reasonable intervals to ensure that such statement remains so posted during such calendar year. If at any time during the calendar year the time or place of regular meetings, or of any regular meeting, is changed on a permanent or temporary basis, a statement of the time and place of such changed regular meeting shall be so posted by the Clerk at least twenty-four hours before the time of the first changed regular meeting.

(b) The Clerk shall post a statement of the time and place of any organizational meeting of a Municipal body at least twenty-four hours before the time of such organizational meeting.

(c) Upon the adjournment of any regular or special meeting to another day, the Clerk shall promptly post notice of the time and place of such adjourned meeting.

**105.03 NOTICE OF SPECIAL MEETINGS.**

(a) Except in the case of a special meeting referred to in Section 105.04(d), the Clerk shall, no later than twenty-four hours before the time of a special meeting of a Municipal body, post a statement of the time, place and purposes of such special meeting.

(b) The statement in this section and the notification under Section 105.04, shall state such specific or general purpose or purposes then known to the Clerk to be intended to be considered at such special meeting and may state as an additional general purpose, that any other business as may properly come before such Municipal body at such meeting may be considered and acted upon.

**105.04 NOTICE TO NEWS MEDIA OF SPECIAL MEETINGS.**

(a) Any news medium organization that desires to be given advance notification of special meetings of a Municipal body shall file with the Clerk a written request therefor.

Except in the event of an emergency requiring immediate official action as referred to in subsection (d) hereof, a special meeting shall not be held unless at least twenty-four hours advance notice of the time, place and purposes of such special meeting is given to the news media that have requested such advance notification in accordance with subsection (b) hereof.

(b) News media requests for such advance notification of special meetings shall specify the Municipal body that is the subject of such request; the name of the medium; the name and address of the person to whom written notifications to the medium may be mailed, telegraphed or delivered; the names, addresses and telephone numbers of at least two persons to either one of whom oral notifications to the medium may be given.

Any such request shall be effective for one year from the date of filing with the Clerk, or until the Clerk receives written notice from such medium cancelling or modifying such request, whichever is earlier. Each requesting medium shall be informed of such period or effectiveness at the time it files its request. Such requests may be modified or extended only by filing a complete new request with the Clerk. A request shall not be deemed to be made unless it is complete in all respects, and such request may be conclusively relied upon by the Municipality, the Municipal body that is the subject of such request and the Clerk.

(c) The Clerk shall give oral or written notification or both, as the Clerk determines, to the news media that have requested such advance notification in accordance with subsection (b) hereof of the time, place and purposes of each special meeting at least twenty-four hours prior to the time of such special meeting.

(d) In the event of an emergency requiring immediate official action, a special meeting may be held without giving twenty-four hours advance notification thereof to the requesting news media. The persons calling such meeting, or any one or more of such persons or the Clerk on their behalf, shall immediately give oral or written notification, or both, as the person or persons giving such notification determine, of the time, place and purposes of such special meeting to such news media that have requested advance notification in accordance with subsection (b) hereof. The minutes or the call, or both, of any special meeting shall state the general nature of the emergency requiring immediate official action.

#### **105.05 NOTIFICATION OF DISCUSSION OF SPECIFIC TYPES OF BUSINESS.**

(a) Any person, upon written request and as provided herein, may obtain reasonable advance notification of all meetings at which specific type of public business is scheduled to be discussed.

Such person may file a written request with the Clerk specifying: the person's name and the address(es) and telephone number(s) at or through which the person can be reached during and outside of business hours; the specific type of public business the discussion of which the person is requesting advance notification; the Municipal body that is the subject of such request; and the number of calendar months, not to exceed twelve, which the request covers. Such request may be cancelled by request from such person to the Clerk. Each such written request must be accompanied by cash, check or money order payable to the Municipality in the amount of twenty-five dollars (\$25.00) which amount has been determined by Council to represent a reasonable fee to cover costs of providing advance notification.

(b) Such request may be modified or extended only by filing a complete new request with the Clerk. A request shall not be deemed to be made unless it is complete in all respects, and such request may be conclusively relied upon by the Municipality, the Municipal body that is the subject of such request and the Clerk.

The Clerk shall give such advance notification under this section by written notification, or oral notification or both as the Clerk determines.

**105.06 GENERAL.**

(a) Any person may visit or telephone the office of the Clerk during that offices regular hours to determine, based on information available at that office: the time and place of regular meetings; the time, place and purposes of any then known special meetings; and whether the available agenda of any such future meeting states that any specific type of public business, identified by such person, is to be discussed at such meeting.

(b) Any notification provided herein to be given by the Clerk may be given by any person acting in behalf of or under the authority of the Clerk.

(c) A reasonable attempt at notification shall constitute notification in compliance with this chapter.

(d) A certificate by the Clerk as to compliance with this chapter shall be conclusive upon this Municipality and the Municipal body involved.

(e) To better ensure compliance with this chapter as to notice and notification, it shall be the responsibility of the chairman or secretary of a Municipal body other than Council, or the person or persons calling the meetings to timely advise the Clerk of future meetings, and the subject matters to be discussed, of such Municipal body.

**TITLE THREE - Legislative**

Chap. 111. Council.

Chap. 113. Ordinances and Resolutions.

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**CHAPTER 111  
Council**

**111.01 Meetings.**

**111.02 Audit Committee.**

**CROSS REFERENCES**

Composition and term - see Ohio R.C. 731.09

President pro tempore - see Ohio R.C. 731.10 et seq.,  
733.25

Qualifications - see Ohio R.C. 731.12, 731.44

Power to establish auxiliary police unit - see Ohio R.C.  
737.161

Removal or suspension of marshal or policeman - see Ohio  
R.C. 737.171

Vacancy - see Ohio R.C. 731.43

Meetings - see Ohio R.C. 731.44, 731.46

Rules and journal - see Ohio R.C. 731.45

Misconduct - see Ohio R.C. 733.72 et seq.

Open meetings - see ADM. Ch. 105

Contract interest - see GEN. OFF. 525.10

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**111.01 MEETINGS.**

The time for Regular Council Meetings shall be 7:00 pm on the second and fourth Monday of each month. (Ord. 07-18. Passed 7-9-07.)

**111.02 AUDIT COMMITTEE.**

(a) The Council shall establish itself as an Audit Committee, consisting of all members of the Council, serving as a Committee of the Whole.

(b) The Audit Committee shall meet at least quarterly.

(c) Its duties shall include:

- (1) To periodically review the process used to prepare interim financial information;
- (2) To periodically review the statements and notes issued by the Fiscal Officer in order to correct any identified errors or omissions;
- (3) To confirm that documents are being properly executed and submitted to the county and state auditor's offices as may be required by law;
- (4) To review with administration and outside auditors, upon completion of an audit, the financial results and findings prior to their finalization and dissemination to the public;
- (5) To discuss with outside auditors the quality of the Village's financial and accounting process and any recommendations for improvements to internal financial controls, controls over compliance with laws and regulations, or the selection of accounting principles and management reporting systems; and
- (6) To review letters of management and audit results on an ongoing basis to confirm that necessary efforts are undertaken for correction and compliance;

The Committee shall report its findings and conclusions, if any, in its official minutes.  
(Ord. 2015-21. Passed 12-28-15.)



## **CHAPTER 113**

### **Ordinances and Resolutions**

EDITOR'S NOTE: There are no sections in Chapter 113. This chapter has been established to provide a place for cross references and future legislation.

#### **CROSS REFERENCES**

Newspaper publication - see Ohio R.C. 7.12, 701.04, 731.21  
et seq.

Adoption and style - see Ohio R.C. 715.03, 731.17 et seq.

Subject and amendment - see Ohio R.C. 731.19

Authentication - see Ohio R.C. 731.20

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

Adoption of technical codes - see Ohio R.C. 731.231

Certification as to publication - see Ohio R.C. 731.24 et seq.

Posting - see Ohio R.C. 731.25

Initiative and referendum - see Ohio R.C. 731.28 et seq.

Emergency measures - see Ohio R.C. 731.30

As evidence - see Ohio R.C. 731.42



**TITLE FIVE - Administrative**

- Chap. 121. Mayor.
- Chap. 123. Fiscal Officer.
- Chap. 125. Village Administrator.
- Chap. 127. Solicitor.
- Chap. 129. Police Department.
- Chap. 131. Fire Department.
- Chap. 133. Cemetery Board.
- Chap. 135. Park Board. (Repealed)
- Chap. 139. Shade Tree Commission.
- Chap. 141. Records Commission.
- Chap. 143. Employment Provisions.
- Chap. 149. Personal Information Systems.

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**CHAPTER 121**  
**Mayor**

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

**CROSS REFERENCES**

- Acting mayor - see Ohio R.C. 731.10 et seq., 733.25
- Election, term, qualifications and powers - see Ohio R.C. 733.24
- To be Council president - see Ohio R.C. 733.24
- Vacancy - see Ohio R.C. 733.25
- General duties - see Ohio R.C. 733.30 et seq.
- To appoint and remove auxiliary police officers - see Ohio R.C. 737.161



**CHAPTER 123**  
**Fiscal Officer**

EDITOR'S NOTE: Pursuant to Ordinance 2011-27, passed June 13, 2011 the Village replaced the position of Clerk-Treasurer with the position of Fiscal Officer. Any reference throughout the Codified Ordinances to Clerk-Treasurer shall be deemed to mean Fiscal Officer.

**123.01 Established.**  
**123.02 Duties.**

**123.03 Payment of fees by financial transaction devices.**  
**123.04 Interest earned from various funds.**  
**123.05 Blanket purchase orders.**

**CROSS REFERENCES**

Uniform Bond Law- see Ohio R.C. Ch. 133  
Uniform Depository Act- see Ohio R.C. Ch. 135  
Auditing accounts- see Ohio R.C. 733.12 et seq.  
Election and term- see Ohio R.C. 733.26  
Merger of offices of Clerk and Treasurer- see Ohio R.C. 733.261  
Power and duties- see Ohio R.C. 733.27

**123.01 ESTABLISHED.**

(a) Pursuant to Ohio R.C. 733.262, the position of Village Fiscal Officer is established effective from and after April 1, 2012; and the position of Village Clerk-Treasurer is abolished thereafter.

(b) The Fiscal Officer shall be appointed by the Mayor subject to approval of a majority vote of Council.

(c) The Fiscal Officer need not be an elector of the Village but shall become a resident of the Village within six months after appointment, unless an ordinance is passed approving residency outside the Village.

(d) The Fiscal Officer shall be subject to removal in the manner provided by Ohio R.C. 733.262, or as may otherwise provided in State law. (Ord. 2011-27. Passed 6-13-11.)

**123.02 DUTIES.**

(a) It shall be the duty of the Fiscal Officer to maintain a Village office in the Council Room of the Village Hall Building.

(b) The Fiscal Officer will maintain the Village office open for use of the public during hours designated from time to time by Council, and will maintain the records of the office as required by law.

(c) The Fiscal Officer shall be responsible for all duties specified in Ohio R.C. 733.262, or otherwise specified in the Revised Code or the Ohio Constitution.

(d) The Fiscal Officer shall be responsible for all duties specified in the Ordinances of the Village for the position of Fiscal Officer and/or for the position of Clerk-Treasurer.

(e) Unless the ordinances specifically designate another individual in a specific circumstance, the Fiscal Officer shall assume responsibility for:

- (1) Arranging for newspaper publications and public notices of meetings of village bodies when she has been advised/informed of the need for the same;
- (2) Issuing notices to applicants or residents of scheduled meetings of Village bodies when she has been advised/informed of the need for the same;
- (3) Accepting any public moneys or fees relative to any applications or permits. (Ord. 2012-35. Passed 9-24-12.)

**123.03 PAYMENT OF FEES BY FINANCIAL TRANSACTION DEVICES.**

There is hereby established and adopted the following program for payment by financial transaction devices of fees owed to the Village:

(a) Definitions. As used in this section.

- (1) "Financial transaction device" includes a credit card, debit card, charge card, prepaid or stored value card, or other similar financial means.
- (2) "Fees" include costs, taxes, assessments, utilities, fines, reservation deposits, recreation services, penalties, payments, purchases, or other fees a person owes to a Village Office.

(b) Procedure.

- (1) Any person may pay a fee owed to the Village by a financial transaction device.
- (2) The Clerk-Treasurer is authorized and directed to accept payments by financial transaction device.
- (3) The fees that may be paid for through the use of a financial transaction device are: costs, taxes, assessments, utilities, fines, reservation deposits, recreation services, penalties, payments, purchases, or other fees a person owes to a Village Office.
- (4) The following financial transaction devices are authorized as acceptable means of payment for fees: credit card, debit card, charge card, or prepaid or stored value card. The uniform acceptance of financial transaction devices among different types of fees is not required.
- (5) The Clerk-Treasurer is authorized and directed to establish, implement, and collect a surcharge or convenience from each person making payment by a financial transaction device. The Clerk-Treasurer shall determine the location of each eligible point of sale.

- A. The surcharge or convenience fee shall not be imposed unless authorized or otherwise permitted by the rules prescribed by a financial institution's agreement governing the use and acceptance of the financial transaction device. To the extent possible, the surcharge or convenience fee shall be sufficient to cover such costs as are imposed upon the Village.
- B. If a surcharge or convenience fee is imposed; each Village location accepting payment by a financial transaction device shall clearly post a notice in that office and shall notify each person making a payment by such device about the surcharge or fee.
  - 1. Notice to each person making a payment shall be provided regardless of the medium used to make the payment and in a manner appropriate to that medium.
  - 2. Each notice shall include all of the following:
    - a. A statement that there is a surcharge or convenience fee for using a financial transaction device;
    - b. The total amount of the surcharge or fee expressed in dollars and cents for each transaction, or the rate of the charge or fee expressed as a percentage of the total amount of the transaction, whichever is applicable;
    - c. A clear statement that the surcharge or convenience fee is nonrefundable.
- C. If a person elects to make a payment to the Village by a financial transaction device and a surcharge or convenience fee is imposed, the payment of the surcharge or fee shall be considered voluntary and the surcharge or fee is not refundable.
- D. In the event a person makes payment by financial transaction device and the payment is returned or dishonored for any reason, the person is returned or dishonored for any reason; the person is liable to the Village for payment of a penalty over and above the amount of the fees due. The penalty shall be the greater of twenty dollars or payment of the amount necessary to reimburse the Village for banking charges, legal fees, and other expenses incurred by the Village in collecting the returned or dishonored payment. The remedies and procedures provided in this section are in addition to any other available civil or criminal remedies provided by law.
- E. No person making any payment by financial transaction device to a Village office shall be relieved from liability for the underlying obligation except to the extent that the Village realizes final payment of the underlying obligation in cash or its equivalent. If final payment is not made by the financial transaction, the underlying obligation shall survive and the Village shall retain all remedies for enforcement that would have applied if the transaction had not occurred.
- F. The Clerk-Treasurer is authorized to institute rules and procedures to be followed by Village Officers or employees in processing payments by financial transaction devices.
- G. A Village elected official, employee, agent, or assign who accepts a financial device payment in accordance with this section and any applicable laws or other rules established by the Clerk-Treasurer is immune from personal liability for the final collection of such payments. (Ord. 07-12. Passed 5-29-07.)

**123.04 INTEREST EARNED FROM VARIOUS FUNDS.**

Council hereby designates and declares that, to the fullest extent allowed by law, all interest which has been earned from the investment of the various funds established and held by the Village of New London shall be deposited into the General Fund, and then the monthly balances of such earned interest shall be accrued, credited and transferred back to the same original funds from which the interest has been derived on a monthly basis; and that Council hereby authorizes and directs the Clerk-Treasurer to do such things, and execute such documents, as may be necessary to accomplish the same, without the necessity of further authorization from Council. (Ord. 03-23. Passed 11-25-03.)

**123.05 BLANKET PURCHASE ORDERS.**

The Fiscal Officer is hereby authorized to create blanket purchase orders ("blanket certificates") with a maximum amount limited to two thousand dollars (\$2,000) for each blanket purchase order and thirty thousand dollars (\$30,000) for each super blanket purchase order. This authorization shall remain in effect on a continuing basis, pending further action of Council. (Ord. 2012-16. Passed 5-14-12.)



**CHAPTER 125**  
**Village Administrator**

**125.01 Established.**  
**125.02 Central purchasing.**

**125.03 Residence.**  
**125.04 Duties.**

**CROSS REFERENCES**

Appointment, removal- see Ohio R.C. 735.271  
Power to contract- see Ohio R.C. 731.141  
Board of trustees of public affairs abolished - see Ohio R.C.  
735.272  
Powers and duties- see Ohio R.C. 735.271, 735.273

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**125.01 ESTABLISHED.**

The position of Village Administrator is hereby established pursuant to Ohio R.C. 735.271.

**125.02 CENTRAL PURCHASING.**

(a) The Village shall henceforth have central purchasing of all supplies, materials, labor, and contracts which shall be under the direction of the Village Administrator.

(b) All offices, departments, divisions, boards, or commissions of the Village shall submit requisitions to the Village Administrator for all materials, supplies, labor and contracts for the Village.

(c) All offices, departments, divisions, boards or commissions of the Village shall retain the authority to purchase emergency supplies or materials, make contracts, and provide labor involving not more than fifty dollars (\$50.00).  
(Ord. 77-3. Passed 4-5-77.)

**125.03 RESIDENCE.**

The Village Administrator shall comply with the requirement for residency as set forth in Ohio R.C. 735.271, provided, however, that the time for compliance shall be extended to one year after his appointment. (Ord. 2011-16. Passed 5-23-11.)

**125.04 DUTIES.**

(a) The Village Administrator shall manage, conduct and control the water works, sewage treatment plant and facilities, as well as other public utilities and public services rendered by the Village. The Village Administrator may make such by-laws and regulations as he deems necessary for the safe, economical, and efficient management and protection of such plants and facilities. Such by-laws and regulations, when not repugnant to Village ordinances and resolutions or to the Constitution of this State, shall have the same validity as ordinances. All rates for service and charges for Village owned utilities shall be determined by Village Council.

(b) The Village Administrator shall also supervise improvements and repairs to streets, alleys, sidewalks, sewers, drains, ditches as well as the lighting and cleaning of streets, alleys, and public building and places.

(c) The Village Administrator shall appoint employees of the Village for services within his authority provided such positions are first authorized by Council; but such appointments shall be subject to approval by the Mayor. All such appointments shall be subject to approval by the Mayor. All such appointments and the Mayor's approval shall be in writing and shall be filed with the Village Clerk.

(d) The Village Administrator shall be under the general supervision and control of the Mayor.

(e) The Village Zoning Commissioner/Inspector shall serve under the general supervision and direction of the Village Administrator. Any issues concerning the apportionment of procedures or duties as between the Zoning Commissioner and the Fiscal Officer in carrying out the procedures required by the Zoning Ordinances or State law shall be determined on a day-to-day basis by the Village Administrator in accordance with the provisions and intentions of Council at the time this paragraph is enacted.  
(Ord. 2012-35. Passed 9-24-12.)

**CHAPTER 127**  
**Solicitor**

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

**CROSS REFERENCES**

Conflict of interest - see Ohio R.C. 120.39

Legal counsel - see Ohio R.C. 733.48

Preparation of bonds - see Ohio R.C. 733.70



**CHAPTER 129**  
**Police Department**

**129.01 Residence of Chief.**  
**129.02 Reserve police officers.**

**129.03 Volunteer Peace Officers**  
**Dependents Fund Board.**

**CROSS REFERENCES**

Peace officer training certificate required for permanent employment  
- see Ohio R.C. 109.77  
Police protection contracts - see Ohio R.C. 505.441, 737.04  
Composition - see Ohio R.C. 715.05, 737.16  
General powers and duties - see Ohio R.C. 737.11, 737.18  
Appointment of marshal - see Ohio R.C. 737.15  
Powers and duties of marshal - see Ohio R.C. 737.161, 737.19  
Probationary period; final appointment - see Ohio R.C. 737.17  
Removal and appeal - see Ohio R.C. 737.171

**129.01 RESIDENCE OF CHIEF.**

The Chief of Police shall comply with the requirement for residency as set forth in Ohio R.C. 737.15. (Ord. 2009-18. Passed 8-10-09.)

**129.02 RESERVE POLICE OFFICERS.**

(a) There is hereby created within the Village Police Department a Reserve Police Unit, the purposes of which shall be to augment the strength of the Police Department, to supplement the numbers of regular patrolmen, and to help safeguard and protect the general health, welfare, and safety of the citizens and their property, and the members of which shall be appointed by the Mayor.

(b) Reserve Police Officers shall serve so long as the Mayor may direct, or until resignation submitted by any such member is accepted by the Mayor.

(c) The members of the Reserve Police Unit shall have not residency restriction, shall be at least twenty-one years of age, and shall satisfy such other requirements as may be established in the Rules established for the Reserve Police Unit.

(d) The Chief of Police shall be the commanding officer of the Reserve Police Unit and shall have control of the assignment, training, stationing, and direction of work of such Unit. Upon the successful completion of a course of training as prescribed by the Ohio Peace Officers Training Council, each member of the Reserve Police Unit will have all police powers of a member of the regular Police Department of the Village of New London, including full powers of arrest, but shall perform only such police duties as assigned by the Chief of Police and shall act only when in the prescribed uniform, such Reserve members shall obey the chain of command of the Police Department and shall take orders from all regular appointed members thereof.

(e) The Mayor shall prescribe rules for the organization, administration, conduct, and control of the Reserve Police Unit.

(f) The Mayor is authorized to prescribe the type of uniform, or part thereof, which shall be worn by members of the Reserve Police Unit. The Chief of Police shall prescribe the time and place such uniform, or portion thereof, shall be worn.

(g) All service performed by the members of the Reserve Police Unit shall be on a voluntary basis, without compensation. Reserve members are expected to normally provide service for at least twelve hours per month.

(h) There shall be no unauthorized use of any Reserve equipment, badge, uniform, or identification. (Ord. 05-04. Passed 4-18-05.)

#### **129.03 VOLUNTEER PEACE OFFICERS DEPENDENTS FUND BOARD.**

(a) There is hereby created Volunteer Police Officers Dependents Fund Board to serve the Village of New London, Ohio, consisting of five members, appointed as follows:

- (1) Two members shall be appointed by the Village Council;
- (2) Two members shall be elected from among the membership in the New London Reserve Police Unit; and
- (3) One member to be selected by the other members of the Board, who must be a registered voter but not be an employee or officer of the Village.

Members shall serve terms running from January 1, through the end of each calendar year.

(b) The Board shall designate from among its members a Chairperson and a Secretary, and shall meet and carry out its proceedings in accordance with Chapter 143, Ohio Revised Code.

(c) The board shall receive applications for benefits under the State's Volunteer Peace Officers' Dependents Fund and shall meet not later than five days after receipt of a claim for benefits to determine the validity of the claim. If the board determines that the claim is valid, it shall make a determination of the amount due and certify its determination to the director of commerce for payment. If the board determines that a claimant is ineligible for benefits, the board shall deny the claim and issue to the claimant a copy of its order. The procedures and standards for evaluating such claims shall be in compliance with Ohio R.C. Chapter 143. (Ord. 2016-04. Passed 4-25-16.)

**CHAPTER 131  
Fire Department**

<b>131.01</b>	<b>Fire Fighting Facilities Fund.</b>	<b>131.06</b>	<b>Records.</b>
<b>131.02</b>	<b>Fire Chief.</b>	<b>131.07</b>	<b>Duties of Fire Chief.</b>
<b>131.03</b>	<b>Schooling of officers and fire fighters.</b>	<b>131.08</b>	<b>Equipment.</b>
<b>131.04</b>	<b>Purchases.</b>	<b>131.09</b>	<b>Assistant Chief.</b>
<b>131.05</b>	<b>Buildings for equipment.</b>	<b>131.10</b>	<b>Fire fighters.</b>
		<b>139.11</b>	<b>Fees for service; billing procedures; proceeds; exceptions.</b>

**CROSS REFERENCES**

Volunteer Firemen's Dependents Fund - see Ohio R.C. Ch. 146

Fire protection contracts - see Ohio R.C. 307.05, 505.44, 717.02

**131.01 FIRE FIGHTING FACILITIES FUND.**

(a) There is hereby created a Fire Fighting Facilities Fund in the Municipality which shall be administered in a manner provided by law and shall be made up of the amounts, exclusive of labor charges, paid to the Village by the surrounding townships under contracts providing fire protection for them through the dispatch of men and equipment from the Village, and such other funds as may be properly placed therein.

(b) The Clerk-Treasurer is hereby authorized, directed, and required to establish and separately maintain said fund in a manner provided by law, to place therein such contractual amounts received by the Village and such other moneys as may be properly placed therein.

(c) Expenditures from this fund shall be made for the purchase of fire fighting equipment or vehicles, or the substantial repairs to existing equipment and vehicles.

(d) This section shall be effective as soon as approved by the Bureau of Inspection and Supervision of Public Offices of the State of Ohio.  
(Ord. 86-8. Passed 3-18-86.)

**131.02 FIRE CHIEF.**

(a) The Fire Department shall have a Fire Chief as head thereof, appointed by the Mayor with the advice and consent of Council, who shall continue until removed there from as provided by Ohio R.C. 733.35 to 733.39.

(b) Council shall fix such compensation as it deems best.

(c) Council shall provide for the services of Volunteer Fire Fighters who shall be appointed by the Fire Chief and Council and shall continue in office until removed therefrom.

#### **131.03 SCHOOLING OF OFFICERS AND FIRE FIGHTERS.**

Council may send any of the officers and fire fighters of its Fire Department to schools of instruction designed to promote the efficiency of fire fighters and, if duly authorized in advance, pay their necessary expenses from the funds used for the maintenance and operation of the Fire Department.

#### **131.04 PURCHASES.**

Council may purchase the necessary fire engines and such other equipment as is necessary for the extinguishment of fire and the saving of lives, and may establish lines of fire alarm telegraph within the limits of the Village.

#### **131.05 BUILDINGS FOR EQUIPMENT.**

Council may provide or erect necessary and suitable buildings and containing rooms for fire engines, hose carriages, fire apparatus and instruments, and provide for the meetings of the fire and hose companies.

#### **131.06 RECORDS.**

The Fire Chief shall kept in convenient form a complete record of all fires. Such record shall include the time of the alarm, location of fire, cause of fire (if known), type of building, name of owner and tenant, purpose of which occupied, value of building and contents, members of the Department responding to the alarm, and such other information as he may deem advisable or as may be required from time to time by Council.

#### **131.07 DUTIES OF FIRE CHIEF.**

At all fires, the Chief of the Fire Department or his authorized representative shall adopt such measures he may deem necessary for the protection of persons and property and the preservation of order, for which purpose he shall have all the powers of a police officer and may arrest or cause to be arrested any person acting in a riotous or disorderly manner. He may arrest any member or employee of the Fire Department and Police Department who shall disobey his order, while at a fire.

#### **131.08 EQUIPMENT.**

All equipment furnished by the Fire Department to fire fighters is Village property and shall be returned to the Fire Chief upon termination from the Department for any cause.

#### **131.09 ASSISTANT CHIEF.**

The Assistant Chief shall, in the absence or disability of the Chief, perform all the functions and exercise all of the authority of the Chief.

#### **131.10 FIRE FIGHTERS.**

All fire fighters including the Fire Chief, shall be not less than eighteen years of age and able bodied. Each shall pass a satisfactory physical examination upon appointment.



**131.11 FEES FOR SERVICE; BILLING PROCEDURES; PROCEEDS;  
EXCEPTIONS.**

(a) Fees. The following fees shall be chargeable for emergency services provided by the Village Fire Department in connection with response to hazardous materials or injury accident calls:

- (1) For each emergency vehicle responding: \$100.00 per hour/per vehicle;
- (2) For each member of the Fire Department responding: \$12.00 per man hour.

(b) Billing Procedures. The Clerk-Treasurer and the Fire Chief of the Village of New London are hereby authorized to establish the billing procedures for the provisions of such emergency services as specified in subsection (a) above.

(c) Proceeds. Proceeds from emergency service fees shall be deposited in the Fire Fighting Facilities Fund (FFF) and used as determined by Council.

(d) Effective Date. The fees charged under this Section shall apply to emergency services provided to all persons on and after June 10, 2003.  
(Ord. 03-13. Passed 6-10-03.)



**CHAPTER 133**  
**Cemetery Board**

**133.01 Board of Cemetery Trustees.****133.02 Indigent burial.**

CROSS REFERENCES

Union cemeteries - see Ohio R.C. 759.27 et seq.

Burial permits - see Ohio R.C. 3705.24 et seq.

Burial of indigent persons - see Ohio R.C. 5113.15

**133.01 BOARD OF CEMETERY TRUSTEES.**

(a) The Mayor shall appoint a board to be known as the Board of Cemetery Trustees, with consent of the Council.

(b) Such board shall consist of three members who shall serve for a term of three years, without compensation. However, the first such board shall have appointments for 1, 2 and 3 year terms, with a new member being appointed each year for a three year term.

(c) In case of vacancy in the Board of Cemetery Trustees by reason of death, disability, or removal from office of a member, the Mayor shall appoint a member to fill such vacancy. An appointment to fill a vacancy shall be made at the first meeting of the Council after such vacancy has been brought to the attention of the Mayor and Council.

(d) The Mayor may remove from office any member of such board for misconduct, neglect of duty, or malfeasance in office.

- (e) (1) The Board of Cemetery Trustees shall take charge and have the entire management, regulation and control of the public burial grounds of the Village, subject to its ordinances.
- (2) The Board of Cemetery Trustees shall obtain and maintain a plat of said cemetery showing the walk streets and plots therein, which shall be kept at the Village Offices. The Board shall direct all improvements of said cemetery and preserve and protect such grounds and subject to approval of Council, appoint the necessary superintendents and employees and the amount of their compensation.

(f) The Board of Cemetery Trustees shall make such rules, regulations and by-laws as are necessary for the efficient and safe use, operation and protection of said cemetery and shall keep written minutes of all its meetings in a bound book which names the member present at each meeting. The rules and regulations, adopted by the Board of Cemetery Trustees shall have the same validity as ordinances of the Village.

(g) The by-laws and regulations of the Board of Cemetery Trustees shall declare the amount of money it will accept by agreement, gift, devise, bequest, or otherwise and hold as a permanent fund of the cemetery. The Board shall pledge the faith and credit of the Village for the perpetual care of the lots designated, using only the interest or income of the money. On receipt of the sum of money so designated, the board shall issue therefor a written receipt and acknowledgement thereof, binding the faith and credit of the Village to forever hold such money as a permanent fund and to provide perpetual care of the lots therein named, for the use, income or interest of such money. The Board shall enter on the minutes of its proceedings full detail of the obligation and shall enter the receipt and income of the money and the expenditure thereof in detail on its books of accounts, keeping each case separately.

(h) The Board of Cemetery Trustees shall determine the size and price of cemetery lots, the terms of payment therefor, and shall give to each purchaser a receipt, showing the amount paid and pertinent description of the lots sold. Upon producing such receipt to the proper officer, such purchaser shall be entitled to a deed for the lots described therein.

No more shall be charged for lots than is necessary to reimburse the City for lots than is necessary to reimburse the Village for the expenses of lands purchased or appropriated for cemetery purposes, and to keep in order and embellish the grounds. Provision shall be made for the interment in such cemetery of persons buried at the expense of the Village.

(i) The Board of Cemetery Trustees shall have entire charge and control of receipts from the sale of cemetery lots, and of laying off and embellishing the grounds. The Board may receive donations by bequest, devise, deed or gift, or otherwise, or money or other property, the principal or interest of which is to be used for the enlargement, improvement, embellishment, or care of the cemetery grounds generally, or for any particular parts or lots therein, as the donor directs, or as the Board of Cemetery Trustees determines if no such direction is given. The Board of Cemetery Trustees shall sell lots, receive payment therefor, direct the improvements, and make the expenditures under such rules and orders as it prescribes, and shall invest, manage, and control property received by donations and surplus funds in its hands from any source.

- (j) (1) The Board of Cemetery Trustees or its superintendent shall turn over to Council property on hand under their control or held by them as a permanent fund, for cemetery purposes, or such money as may thereafter come to them for such purposes, and shall render a full statement thereof, by whom, when, and for what purpose paid. Council shall acknowledge receipt thereof to the Board of Cemetery Trustees or its superintendent in writing signed by the Clerk.

- (2) By resolution duly passed and entered on the minutes of its proceedings, Council shall pledge the faith and credit of the Village to forever hold such money as a permanent fund, and pay to the Board of Cemetery Trustees in semi-annual payments as interest on the funds, a sum sufficient to provide perpetual care of the lots as agreed by the Board of Cemetery Trustees. Council shall invest such funds and keep them invested in interest-bearing debt of the Village, then in safe interest-bearing bonds, or in interest-bearing certificates of deposit in financial institutions within this State authorized by law to accept deposit and subject to inspections by either the United States or the State. All money and the income thereof shall be exempt from taxation, the same as other cemetery property.

(k) The Board of Cemetery Trustees shall appoint a clerk and/or a superintendent who shall keep accurate minutes of all proceedings concerning cemeteries.

(l) On the first Monday of January each year, or as soon thereafter as is practicable, the Board of Cemetery Trustees shall report in writing to Council the number of cemetery lots sold, to whom sold, and the amount received thereof, during the year preceding, and a detailed statement of the expenditures during the same period, showing the time and purpose of each payment and to whom made.

Such report shall contain a pertinent statement as to whether any funds on hand are invested, the character of the securities thereof, and such other matters as the Board of Cemetery Trustees deems expedient or the Village Council requires.

(m) When, in the judgement of the Board of Cemetery Trustees, an enlargement of any burial or cemetery grounds become necessary, or grounds or additional cemeteries should be provided, the Board of Cemetery Trustees shall report such fact to the Village Council and recommend such action as he deems most expedient.  
(Ord. 86-67. Passed 3-18-86.)

### **133.02 INDIGENT BURIAL.**

(a) Interment of persons meeting the requirements of Ohio R.C. 9.15 shall be done only with prior authorization of the Chairman of the Cemetery Board.

(b) The following items will be considered appropriate for payment by the Village for professional services rendered by funeral directors to prepare persons for burial in accordance with the rules and regulations established by the Cemetery Board:

- (1) The cost of cremation at a crematorium;
- (2) The cost of delivery of the body and pick-up of the remains of the decedent;
- (3) The cost of a lot and arrangement for burial;
- (4) A stone or concrete marker (not to exceed the cost of a 10 inch x 18 inch flat marker) on which the person's name and age, if known, and date of death shall be inscribed will also be provided by the Cemetery Board.

(c) Before any interments or payments are made pursuant to this section, the funeral director must submit the following to the Chairman of the Cemetery Board.

- (1) Three copies of a statement for the amount requested to be paid by the Cemetery Board pursuant to subsection (b) hereof;

- (2) Two copies of the death certificate and one copy of the burial permit; and
- (3) An original certificate of indigency form completed by the next of kin, or if not available, the most knowledgeable individual concerning the affairs of the deceased, for the purpose of determining whether the deceased qualifies to be buried at the Village's expense.

(d) Should it be ascertained, after any payment by the Village pursuant to subsection (b) hereof, that such payment was made for a decedent for whom the Village did not have such responsibility, the Village shall be entitled to any benefits payable on behalf of such decedent by any person or agency who had the responsibility to pay burial benefits, up to an amount totaling the payment made pursuant to subsection (b) hereof plus the fees for the grave space and the opening and closing. (Res. 2016-01. Passed 1-11-16.)

**CHAPTER 135**  
**Park Board (Repealed)**

EDITOR'S NOTE: Former Chapter 135 was repealed by Ordinance 01-004, passed May 8, 2001. See Chapter 955 for current Park regulations.

**CROSS REFERENCES**

Bonds for recreational facilities - see Ohio R.C. 133.032, 755.17  
Tax levy - see Ohio R.C. 5705.19(H)





**CHAPTER 139**  
**Shade Tree Commission**

<b>139.01</b>	<b>Established.</b>	<b>139.04</b>	<b>Powers and duties.</b>
<b>139.02</b>	<b>Term of office.</b>	<b>139.05</b>	<b>Prohibitions.</b>
<b>139.03</b>	<b>Compensation.</b>		

**CROSS REFERENCES**

Power to regulate shade trees and shrubbery - see Ohio R.C. 715.20  
 Assessments for tree planting or maintenance - see Ohio R.C. 727.011  
 Injury or destruction - see GEN. OFF. 541.06

**139.01 ESTABLISHED.**

There is hereby created and established a Shade Tree Commission in the Village of New London which shall consist of the following six members: The Mayor, the Village Administrator and two persons who are residents of the Municipality who shall be appointed by the Mayor with the advice and consent of Council.

(Ord. 71-10. Passed 7-6-71.)

**139.02 TERM OF OFFICE.**

Official members of the Shade Tree Commission shall serve coincidental with their official terms of office and the two appointed members shall serve for a term of four years each beginning July 1, 1971, except that the term of one of the members first appointed shall be for two years. If a vacancy shall occur during the term of any member, his successor shall be appointed for the unexpired portion of the term.

(Ord. 71-10. Passed 7-6-71.)

**139.03 COMPENSATION.**

Members of the Shade Tree Commission shall serve without compensation.

(Ord. 71-10. Passed 7-6-71.)

**139.04 POWERS AND DUTIES.**

(a) The Shade Tree Commission shall have the power to study, investigate, plan, advise, report and recommend to Council or the Mayor, any action, program, plan or legislation which the Commission shall find or determine to be necessary or advisable for the care, preservation, trimming, planting, replanting, removal or other disposition of trees and shrubs in public ways, streets, alleys and parks of the Municipality.

(b) The Commission shall choose its own officers, make its own rules and regulations and keep a journal of its proceedings. A majority of the members shall constitute a quorum for the transaction of business. All plans, findings, reports and recommendations made by the Commission shall be in writing and shall designate by name those members of the Commission approving or concurring therein. Members who do not approve or concur in the report submitted shall have the right, as a part of such report, to state their reasons for refusing to approve or concur.

The Commission when requested by Council or the Mayor, shall consider, investigate, make findings, report and recommend upon any special matter or question coming within the scope of its work.

(Ord. 71-10. Passed 7-6-71.)

### **139.05 PROHIBITIONS.**

(a) No tree or trees shall be cut or removed from the public ways, streets, parks or alleys of the Municipality without the written consent of the Shade Tree Commission except in case of storm or other emergency the removal is deemed by the Chairman of the Shade Tree Commission as necessary for the protection of life or property.

(b) No person shall hereafter plant any tree or shrub upon any public way, streets, park or alley unless he shall have first obtained a permit in writing from the Chairman of the Shade Tree Commission specifying the size, type, species and location on the public way, street, park or alley of the tree or shrub to be planted.

(c) The Chairman of the Shade Tree Commission shall have the authority to deny a permit to any person who proposes to plant any tree or shrub upon a public way, street, park or alley of a size, type or species found to be undesirable by the Commission, or so found to be undesirable for the location proposed; or he may deny a permit to any person who proposes to plant any tree or shrub upon a public way, street, park or alley if at a location found by the Commission to be of a size or type unsuitable for planting of trees or shrubs.

(Ord. 71-10. Passed 7-6-71.)

**CHAPTER 141**  
**Records Commission**

<b>141.01</b>	<b>Established; members.</b>	<b>141.04</b>	<b>Rules.</b>
<b>141.02</b>	<b>Secretary.</b>	<b>141.05</b>	<b>Disposition of records.</b>
<b>141.03</b>	<b>Meetings.</b>		

**CROSS REFERENCES**

Photostat or microfilm recording - see Ohio R.C. 9.01

**141.01 ESTABLISHED; MEMBERS.**

A Records Commissions shall be established whose membership shall consist of:

- (a) The Mayor or his appointed representative as Chairman.
- (b) The Clerk-Treasurer.
- (c) The Village Solicitor.
- (d) A citizen, appointed by the Mayor, who shall serve for three years.

(Ord. 80-13. Passed 11-18-80.)

**141.02 SECRETARY.**

The Records Commission shall appoint a Secretary, who may or may not be a member of the Commission, and who shall serve at the pleasure of the Commission.

(Ord. 80-13. Passed 11-18-80.)

**141.03 MEETINGS.**

The Records Commission shall meet at least once every six months and upon the call of the Chairman.

(Ord. 80-13. Passed 11-18-80.)

**141.04 RULES.**

The Records Commission shall provide rules for retention and disposal of the records of the Village and review disposal lists submitted by the various Municipal offices. Said disposal list shall contain those records which have been microfilmed or no longer have administrative, legal, or fiscal value to the Village, or its citizens.

(Ord. 80-13. Passed 11-18-80.)

**141.05 DISPOSITION OF RECORDS.**

(a) When Municipal records have been approved for disposal, a list of such records shall be sent to the Bureau of Inspection and Supervision of Public Offices of the Auditor of the State.

(b) If the Bureau disapproves of action by the Records Commission, in whole or in part, within sixty days, the records shall not be destroyed.

(c) Further, the Ohio Historical Society shall be given notice of records to be destroyed and shall have sixty days to select for its custody or disposal such Public Records as it considers to be of continuing historical value.  
(Ord. 80-13. Passed 11-18-80.)

**CHAPTER 143**  
**Employment Provisions**

<p><b>143.01 Bonds.</b></p> <p><b>143.02 Longevity pay.</b></p> <p><b>143.03 Retirement system pick up.</b></p> <p><b>143.04 Direct deposit.</b></p> <p><b>143.05 Workplace harassment.</b></p> <p><b>143.06 Holidays.</b></p> <p><b>143.07 Vacation.</b></p> <p><b>143.08 Sick leave.</b></p> <p><b>143.09 Major hospitalization and medical insurance for full time employees.</b></p> <p><b>143.10 Hospitalization insurance during leave of absence.</b></p>	<p><b>143.11 Pay period.</b></p> <p><b>143.12 Evaluations.</b></p> <p><b>143.13 Probationary periods.</b></p> <p><b>143.14 Bereavement pay.</b></p> <p><b>143.15 Longevity pay.</b></p> <p><b>143.16 Designation as full-time or part-time employees.</b></p> <p><b>143.17 Cellular telephones.</b></p> <p><b>143.18 Credit cards.</b></p> <p><b>143.19 Expense reimbursement.</b></p> <p><b>143.20 Employee Handbook and Personnel Policies.</b></p> <p><b>143.21 Wage continuation policy.</b></p> <p><b>143.22 Leave Donation Program.</b></p>
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**CROSS REFERENCES**

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

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

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

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

Vacation credit - see Ohio R.C. 9.44

Ethics - see Ohio R.C. Ch. 102

**143.01 BONDS.**

(a) Village officials shall each sign a Surety Bond upon entering into his/her office, in an amount as shown below:

Mayor	\$1,000.00
Council Person	2,500.00
Clerk-Treasurer	10,000.00
Village Administrator	5,000.00
Income Tax Clerk	5,000.00

(b) The Clerk-Treasurer shall secure from a reputable insurance company Surety Bonds, in the amount shown in subsection (a) hereof and pay for such bonds out of Village funds. (Ord. 86-12. Passed 3-18-86.)

**143.02 LONGEVITY PAY.**

EDITOR'S NOTE: See Section 143.14.

**143.03 RETIREMENT SYSTEM PICK UP.**

(a) Effective May 20, 1990, the full amount of the statutorily required contributions to the Public Employees Retirement System of Ohio and the Police and Firemen's Disability and Pension Fund shall be withheld from the gross pay of each person within any of the classes established in subsection (b) herein, and shall be "picked up" (assumed and paid to the Public Employees Retirement System of Ohio [ "PERS" ] or Police and Firemen's Disability and Pension Fund [ "PFDPF" ], as applicable) by the Village of New London. This "pick up" by the Village of New London is, and shall be designated as, public employee contributions and shall be in lieu of contributions to the Public Employee Retirement System of Ohio or Police and Firemen's Disability and Pension Fund by each person within any of the classes established in Subsection (b) herein. No person subject to this "pick up" shall have the option of choosing to receive the statutorily required contribution to the Public Employees Retirement System of Ohio or Police and Firemen's Disability and Pension Fund directly instead of having it 'picked up" by the Village of New London or of being excluded from the "pick up".

The Village of New London shall, in reporting and making remittance to the Public Employees Retirement System of Ohio or Police and Firemen's Disability and Pension Fund, as applicable, report that the public employees contribution for each person subject to this "pick up" has been made as provided by statute.

(b) The "pick up" by the Village of New London provided by this section shall apply to all persons that are employees of the Village of New London who are or become contributing members of the Public Employees Retirement System of Ohio or the Police and Firemen's Disability and Pension Fund.

(c) The Village's method of payment of salary to employees who are participants in PERS or PFDPF is hereby modified as follows, in order to provide for a salary reduction pick-up of employee contributions to PERS or PFDPF:

The total salary for each employee shall be the salary otherwise payable under the Village policies. Such total salary of each employee shall be payable by the Village in two parts (a) deferred salary and (b) cash salary. An employee's deferred salary shall be equal to that percentage of that employee's total salary which is required from time to time by PERS or PFDPF to be paid as an employee contribution by that employee, and shall be paid by the Village to PERS or PFDPF on behalf of that employee as a pick up and in lieu of the PERS or PFDPF employee contribution otherwise payable by that employee. An employee's cash salary shall be equal to that employee's total salary less the amount of the pick-up for that employee, and shall be payable, subject to applicable payroll deductions, to that employee. The Village shall compute and remit its employer contributions to PERS or PFDPF based upon an employee's total salary. The total combined expenditures of the Village for such employees' total salaries payable under applicable village policies and the pick up provisions of this section shall not be greater than the amounts it would have paid for those items had this provision not been in effect.

(d) The Fiscal Officer is hereby authorized and directed to implement the provisions of this section to institute the "pick up" of the statutorily required contributions to the Public Employee Retirement System of Ohio or the Police and Firemen's Disability and Pension Fund for those persons reflected in Subsection (b) herein so as to enable them to obtain the result in federal and state tax deferments and other benefits.

(e) (1) A. For those Regular, Full-time employees of the Village of New London who are subject to the Public Employees Retirement System who would otherwise have paid 8.5% of their income to the retirement system through payroll deductions, effective January 1, 1995 and thereafter the Village will contribute 45.5% to the system, which will reduce the contribution of its employees to 4%.

- B. In recognition of the increase in State Contribution rates which became effective January 1, 2006, from and after that date, the employee will continue to contribute at the existing rate of 4% , and the Village will contribute the balance of the required contribution, until further action maybe taken to the contrary in the future by Council.
  - C. Notwithstanding the foregoing, in recognition of the increase in State contribution rates which will become effective January 1, 2007, the Employee will contribute at the rate of 4.50% and the Village will contribute the balance of the required contribution, until further action maybe taken to the contrary in the future by Council.
  - D. Notwithstanding the foregoing, in recognition of the increase in State Contribution rates which will become effective January 1, 2008, the Employee will contribute at the rate of 5 % , and the Village will contribute the balance of the required contribution, until further action may be taken to the contrary in the future by Council.
- (2) A. For those Regular, Full-time employees of the Village of New London who are subject to the Police and Firemen's Disability and Pension Fund who would otherwise have paid 10% of their income to the retirement system through payroll deductions, effective January 1, 1995 and thereafter, the Village will increase it contribution to the system to 4.5 % , which will reduce the contribution of its employees to 5.5% . In recognition of the increase in State contribution rates which became effective January 1, 2006 , from and after that date, the employee will continue to contribute at the existing rate of 5.5% and the Village will contribute the balance of the required contribution, until further action may be taken to the contrary in the future by Council.
- B. Notwithstanding the foregoing, in recognition of the increase in state contribution rates which will become effective January 1, 2013, the employee will contribute at the rate of 5% , and the Village will contribute the balance of the required contributions, until further action may be taken to the contrary in the future by Council.
- (3) The "Regular, Full-Time employees" mentioned hereinabove shall include only permanent full-time employees and not probationary employees, part-time employees, and/ or summer or seasonal employees.

(f) The picked up contributions authorized by this section will not be included by the Village in the gross income of the employees for federal or state tax reporting process. (Ord. 2012-49. Passed 12-27-12.)

#### **143.04 DIRECT DEPOSIT.**

The compensation of any employee paid by the Village of New London shall, upon the written authorization of the employee, be paid by direct deposit. Such authorization shall include the designation of a financial institution equipped to accept direct deposits and the number of the account into which the deposit is to be made. The authorization shall remain in effect until withdrawn in writing by the employee or until dishonored by the financial institution. The Village shall bear any service charges or fees relating thereto. (Ord. 99-08. Passed 6-1-99.)

**143.05 WORKPLACE HARASSMENT.****(a) Policy.**

- (1) The Village is committed to maintaining a collegial work environment in which all its employed individuals in all departments are treated with respect and dignity. Each individual has the right to work in an atmosphere which respects equal opportunities and prohibits discriminatory practices based on race, color, national origin, religion, sex (including on account of pregnancy and including sexual harassment), age, and handicap. Workplace harassment of any kind, whether verbal or physical and whether arising onsite, out of work assignments outside of a Village building, at Village-sponsored community functions, or elsewhere, is unacceptable and will not be tolerated. It is also illegal.
- (2) This policy prohibits conduct by Village supervisors or co-workers (or other persons allowed on the premises by the Village) which treats Village employees adversely in connection with the terms, conditions, or privileges of employment because of the individual's race, color, national origin, religion, sex, age, and handicap. It also prohibits conduct amounting to harassment which reasonably makes the workplace uncomfortable for other Village employees.
- (3) With respect to sexual harassment in particular, for purposes of this policy, sexual harassment is defined as unwelcome and unwanted sexual advances, requests for sexual favors, and other verbal, non-verbal or physical conduct of a sexual nature when:
  - A. Submission to or rejection of this conduct by an individual is used explicitly or implicitly as a factor in decisions affecting hiring, evaluation, promotion or other aspects of employment; or
  - B. This conduct substantially interferes with an individual's employment or creates an intimidating, hostile or offensive work environment.

Examples of sexual harassment include, but are not limited to, unwanted sexual advances; demands for sexual favors in exchange for favorable treatment or continued employment; repeated sexual jokes, flirtations, advances or propositions; verbal abuse of a sexual nature; graphic, verbal commentary about an individual's body, sexual prowess or sexual deficiencies; leering; whistling; touching; pinching, assault; coerced sexual acts; suggestive insulting, obscene comments or gestures; and display in the work place of sexual suggestive objects or pictures. This behavior is unacceptable in the workplace itself and by any official, supervisor, or employee in any Village business-related setting outside the workplace, including but not limited to other work-related settings such as business trips, court appearances and Village community events.

**(b) Individuals Covered by the Policy.** This policy covers conduct by all Village employees, whether by officials, supervisors, co-workers, or non-employees. Any Village employee who has been subject to workplace discrimination or harassment by such a person may submit a complaint. The Village encourages reporting of all incidents of discrimination or workplace harassment, regardless of who the offender may be.



(c) How to Report a Complaint.

- (1) The Village encourages individuals who believe they are the subject of discrimination or workplace harassment to clearly and promptly notify the offender that his or her behavior is unwelcome. If for any reason an individual does not wish to approach the offender directly or if such discussion does not successfully end the harassment, then the individual should notify one of the following people:

His/her immediate supervisor, or  
The Mayor; or  
The Village Clerk.

A written report of every complaint will be prepared by the recipient and submitted to the Mayor, who will cause an appropriate investigation to be made of every complaint.

- (2) The Village will endeavor to keep details of any investigation confidential to the extent practical in a given situation.
- (3) In each case, the complaining party will be advised by the Village as to the progress of the investigation.

(d) Protection Against Retaliation. The Village will not retaliate against an individual who reasonably makes a report of discrimination or workplace harassment, nor permit any officer, supervisor, or other employee to do so. Retaliation is a very serious violation of this policy and should be reported by the complaining employee immediately. Any individual found to have retaliated against an individual for reporting discrimination or workplace harassment, or against anyone participating in the investigation of a complaint, will be subject to appropriate disciplinary procedures.

(e) Disciplinary Action.

- (1) If the Village ultimately finds that discrimination or workplace harassment has occurred, the harasser will be subject to appropriate disciplinary procedures. Appropriate sanctions will be determined by Village management according to law. In addressing incidents of discrimination or workplace harassment, the Village's response at a minimum include reprimanding the offender and preparing a written record. Additional action may include, to the extent otherwise allowed by law; referral to counseling, withholding of a promotion, reassignment, temporary suspension without pay, reduction, or discharge from employment.
- (2) If an investigation results in a finding that the reporting individual falsely and maliciously accused another of discrimination or workplace harassment, the reporting individual will be subject to appropriate sanctions, as determined by Village management, up through and including the possibility of termination.

(f) Conclusion. The Village has developed this policy to ensure that all of its employees can work in an environment free from discrimination or workplace harassment. This policy will be immediately disseminated to all employees by the Clerk-Treasurer and the Clerk-Treasurer will provide this policy to all new employees under their appointment. (Ord. 00-04. Passed 3-14-00.)

**143.06 HOLIDAYS.**

- (a) All regular full time employees of the Village other than police officers shall have:
- |                                       |                            |                      |
|---------------------------------------|----------------------------|----------------------|
| (1) New Years Day                     | (2) Martin Luther King Day | (3) Presidents Day   |
| (4) Memorial Day                      | (5) Independence Day       | (6) Labor Day        |
| (7) Columbus Day                      | (8) Veterans Day           | (9) Thanksgiving Day |
| (10) Friday after<br>Thanksgiving Day | (11) Christmas Day         |                      |

(b) To qualify for the holiday pay the employee shall work the scheduled workday prior to and following the holiday.

(c) All full time police officers shall be further compensated for eleven additional holidays over and above their regular base salary, due to work schedule being such that each officer is scheduled to work five days per week. (Ord. 00-28. Passed 1-9-01.)

**143.07 VACATION.**

(a) The vacation year commences with the date of employment and ends on the following anniversary.

(b) All regular full time employees shall have earned and will be due upon the attainment of the first year of employment, and annually thereafter, eighty hours of vacation leave with full pay. One year of service shall be computed on the basis of twenty-six bi-weekly pay periods. A full time employee with eight or more years of service shall have earned and is entitled to 120 hours of vacation leave with full pay. A full time employee with fifteen or more years of service shall have earned and entitled to 160 hours of vacation leave with full pay. A full time employee with twenty five or more years of service shall be earned and is entitled to 200 hours of vacation leave with full pay.

(c) Such vacation leave shall accrue to the employee at the rate of three and one-tenth (3.1) hours each bi-weekly period for those entitled to 80 hours per year; four and six tenth (4.6) hours each bi-weekly period for those entitled to 120 hours per year; six and two tenth hours (6.2) hours each bi-weekly period for those entitled to 150 hours per year; and seven and seven tenths hours (7.7) hours each bi-weekly period for those entitled to 200 hours per year.

(d) Days specified, as holidays shall not be charged to an employee's vacation leave. Vacation leave can be taken by the employee in the year in which it accrued and prior to the next recurrence of the anniversary date of his employment, provided, however, that the Village Administrator, in special and meritorious cases, may permit such employee to accumulate and carry over his vacation leave for the following year. If the Village Administrator or the Police Chief wishes to roll over this vacation time he shall seek and obtain Council approval.

(e) An employee is entitled to compensation at his current rate of pay, for the prorated portion of any earned, but unused, vacation leave for the current year to his credit at the time of separation; and in addition, with the permission of the appointing authority, he shall be compensated for any unused vacation leave accrued to his credit, for the year immediately preceding the last anniversary date of employment.

(f) All vacation in excess of two years is to be paid on anniversary.

(g) Employees shall be credited with any prior service in any other political subdivision. (Ord. 00-28. Passed 1-9-01.)

**143.08 SICK LEAVE.**

(a) All full time employees shall be entitled, for each completed eighty hours of service, to sick leave of four and six-tenths (4.6) hours with pay. Employees may use sick leave, upon approval of the Village Administrator/Department Head for absence due to personal illness, pregnancy, injury, exposure to contagious disease which could be communicated to other employees, and to illness, injury, or death in the employee's immediately family, which shall be defined as: a current spouse, child, parent, grandparent, grandchild, sister or brother, mother, or father of a current spouse, stepmother, stepfather, or stepchild. Sick leave used shall be deducted from the employee's credit on the basis of one hour for every one hour of absence from the previously scheduled work.

(b) An employee who transfer from another public agency to the Village of New London shall be credited with his unused balance of accumulated sick leave.

(c) The Village Administrator/Department Head shall require an employee to furnish a satisfactory, written signed statement to justify the use of sick leave. If the employee states that medical attention is required, a certificate stating the nature of the illness from a licensed physician may be required to justify the use of sick leave. Falsification of either an employee's statement or physician's certificate shall be ground for disciplinary action, including dismissal.

(d) To be eligible for use of sick leave the employee must notify, the appropriate department head at least one hour before their shift starts.

(e) Upon retirement, accumulated sick leave shall be paid in an amount one-fourth of the value of unused sick leave, up to a maximum of 30 days pay.  
(Ord. 00-28. Passed 1-9-01.)

**143.09 MAJOR HOSPITALIZATION AND MEDICAL INSURANCE FOR FULL TIME EMPLOYEES.**

- (a) (1) All regular Full-Time Village Employees shall be eligible to receive major medical and hospitalization insurance coverage; however, when a husband and wife are both Village employees, both may carry single coverage; or both may be covered by one family plan; or one employee may carry family coverage and the other single coverage, but the spouse with single coverage may not be listed as a dependent under the family plan.

A child who is eligible as an employee of the Village is not eligible as the dependent of a parent who is also a village employee. Any employee who is ineligible under the Village major medical and hospitalization insurance shall nevertheless be included in the Village Employee Insurance und and Village Employee Dental/Optical Fund. The Village of New London shall pay for said major medical hospitalization insurance subject to the provisions of subsections (d) and (e) below:

- (2) If any employee of the Village has, on or before February 11, 2008 been found ineligible for, or has, on or before February 11, 2008, voluntarily waived, the Village Insurance Coverage through the Village Insurance Policy and has, heretofore, received a payment from the Village in lieu of such insurance said employee shall be entitled to receive the following temporary benefit, in temporary recognition of the Village's change in the scope of its insurance program:

A. During the first calendar month after enactment of this section, such employee shall receive a one-time payment which, for that first month, shall be \$867.20;

- B. During the second calendar month after enactment of this section, and for each of the ten months thereafter, such employee shall receive a monthly payment, each of which shall be reduced by an additional one-twelfth of the original amount received in the last first calendar month, so that, in the last month the payment shall be the equivalent of one-twelfth of the payment in the first calendar month.
- C. Thereafter, all payments shall cease, and the previously existing program of payments in lieu of insurance shall, in all respects, be deemed terminated.
- (3) If any individual employed by the Village does not, for any reason, receive such coverage but does not meet the criteria of subsection (a)(2), no further compensation shall be payable in lieu of such coverage. (Ord. 08-08. Passed 3-10-08.)
- (b) (1) The Village shall, in addition to the above insurance, appropriate and create a Village Employee Insurance Fund (named Fringe Fund) of two thousand three hundred dollars (\$2,300), plus one hundred dollars (\$100.00) for any new single employee and two hundred dollars (\$200.00) for any new married employee. Any regular full time single employee for insurance purposes shall be paid up to one hundred dollars from this fund; and any regular full time married employee for insurance purposes shall be paid up to two hundred dollars (\$200.00) from this fund. As of the end of the fiscal budget year, the balance in such fund shall revert back to the respective department's fund, from which it came.
- (2) The Village shall also appropriate and create a Village Employee Dental/Optical Fund of four thousand eight hundred dollars (\$4,800) plus three hundred forty-two dollars and eighty-six cents (\$342.86) for any new employee. A regular full time employee shall be paid up to three hundred forty-two dollars and eighty-six cents (\$342.86) from this fund at such time as he incurs dental or optical expenses up to three hundred forty-two dollars and eighty six-cents (\$342.86). Any funds not used by employees prior to the first anniversary, of said insurance shall remain in said fund: and, on each insurance policy anniversary, the Village shall add an additional four thousand eight hundred dollars (\$4,800) to said fund until such time as each employee's benefit reaches seven hundred and fifty dollars (\$750.00). After such time any funds not used shall revert back to the respective departments from which the original fund was created. If a new, regular, full time employee is hired, he shall be entitled to a pro rated amount determined by his hire date and the insurance policy anniversary date.
- (3) In order to be an eligible dependent, any child must be a dependent for which the employee is legally required to provide support and who is accepted as a dependent under the Village's major medical and hospitalization Insurance Policy.
- (4) Any claims otherwise payable under any Village Fringe Fund or Dental/Optical Fund Coverage, shall be payable only after any other insurance benefits available to the Employee or his dependents have been paid.
- (5) All medical, dental, or optical bills payable under the Village Fringe Fund or Dental/Optical Fund shall be paid and credited in the year presented. (Ord. 00-28. Passed 1-9-01.)

(c) In recognition of the fact that the benefits afforded to regular full time employees under subsection (b) above may be subject to the federal regulations promulgated under the Health Insurance Portability and Accountability Act ("HIPAA"), this Council hereby enacts this section as its statement of policy.

- (1) The Clerk-Treasurer is hereby designated as the Privacy Official and as the Contact Person for receipt of any Complaints which may arise under HIPAA in connection with Section 143.09(b) of the Codified Ordinances. The Clerk-Treasurer shall:
  - A. Conduct training of all Village employees who are in any manner involved with processing the program set forth in Section 143.09(b), and for documenting the same;
  - B. Cause a Notice of Information Practices to be provided to each regular full time employee of the Village;
  - C. Obtain the written consent of any individual seeking to submit a claim for payment under Section 143.09(b);
  - D. Establish reasonable, administrative, technical, and physical safeguards in connection with the Village's clerical operations to assure the confidentiality of records maintained in connection with Section 143.09(b);
  - E. Establish a procedure for receipt and responding to complaints of alleged HIPAA violations;
  - F. Assure that the confidential materials maintained for carrying out Section 143.09 are restricted to what is reasonably required;
  - G. Establish procedures whereby employees can have access to their files and may request restrictions on their files maintained under Section 143.09(b);
  - H. Establish a procedure which tracks the disclosure of any information maintained in connection with Section 143.09(b).
- (2) The Notice of Information Practices on file with the Clerk-Treasurer on this date is hereby adopted as the official policy statement of this Council's subject to any future revisions that may be required in compliance with federal law. (Ord. 03-12. Passed 6-10-03.)

(d) Notwithstanding anything in the foregoing sections to the contrary, from and after February 28, 2008, each employee participating in the major hospitalization and medical insurance program shall contribute fifteen percent (15%), rather than ten percent (10%) set forth in Ordinance 03-12, passed June 10, 2003, of the premium each month towards such insurance; the same shall be prorated according to the Village's pay periods.

(e) Notwithstanding anything in the foregoing sections to the contrary, from and after February 28, 2008, in view of the Village's transition to an insurance plan with higher deductible limits, the Village will reimburse an employee who is participating in the major hospitalization and medical insurance program for qualified medical expenses which would otherwise have been insurance-covered expenses but which have not been so paid because the deductible amounts have not yet been met, provided that the Village's total payments will not exceed a total of \$2,000 per year to any/all members of a family which are covered under the Village's insurance during the course of any year. This reimbursement program is expressly intended to assist employees in making the transition to the new deductible limits; and it shall at all times be subject to revision or rescission by further action of Council. (Ord. 2008-06. Passed 2-28-08.)

**143.10 HOSPITALIZATION INSURANCE DURING LEAVE OF ABSENCE.**

(a) If a person is on sick leave and his/her accrued credit has been fully depleted, hospitalization insurance normally paid by the Village automatically stops; however, such person has the option of requesting a leave of absence from the Council, renewable for periods of six months at a time.

(b) If a person employed by the Village requests, and is granted, a leave of absence for whatever reason, the person has the option of continuing hospitalization coverage by picking up the entire premium for hospitalization insurance normally paid by the Village. (Ord. 00-28. Passed 1-9-01.)

**143.11 PAY PERIOD.**

(a) The standard pay period for all Village employees will be a fourteen-day period ending every other Saturday.

(b) All regular, full-time, non-elected employees of the Village (excluding salaried employees who would be exempt from overtime pay provisions under Federal and State law) shall be entitled to overtime compensation based on the following schedule:

- (1) For police officers, hours worked in excess of 80 hours in any two-week period;
- (2) For employees in the Water and Sewer Departments, civilian employees of the Police Department, and for employees in all other departments, hours worked in excess of 40 hours in any one work week.

(c) All overtime will be paid at one and one-half times the regular pay.

(d) Vacation time, compensatory time and/or sick leave will be included as regular time for purposes of computing overtime, except that no overtime will be paid during the same day as sick leave unless the employee returns to work during regular hours and then is scheduled for overtime hours.

(e) No overtime as described in this section, can be paid unless the appropriate administrative authority has approved it.

(f) Notwithstanding any other provision in this section, time spent by the Chief of Police to attend meetings of the Village Council or its committees shall not be counted towards the accumulation of "hours worked" for purposes of earning overtime compensation.

(g) Compensatory Time.

- (1) Where an employee would be entitled to overtime pay pursuant to this section (excluding salaried employees who would be exempt from overtime pay provisions under Federal and State law), said person may, in lieu of such pay, elect to receive compensatory time off at the rate of one and one-half hours for each overtime hour worked. No employee may accumulate more than 40 hours of compensatory time. Any overtime worked in excess of the maximum accumulation of 40 hours compensatory time shall be paid in cash as overtime pay.
- (2) Compensatory time may be taken upon approval of the employee's supervisor and will be paid at the employee's prevailing hourly rate of pay. Compensatory time off shall be granted subjected to the operational needs of the Department.

- (3) Unused earned compensatory time will be paid out at the time an individual either terminates his or her employment with the Village or for any reason becomes ineligible to receive compensatory time. The compensatory time will be paid at the employee's rate of pay prior to termination or loss of eligibility.
- (4) The Village shall retain the right to, at any time, pay any or all accrued compensatory time in cash rather than in time off.  
(Ord. 2012-21. Passed 6-11-12.)

#### **143.12 EVALUATIONS.**

(a) Performance evaluations will be performed for all Village employees on a semi-annual basis, normally in April and August of each year; the evaluations will be submitted to Council for its review within 30 days of such evaluation.

(b) Evaluation of Department Heads, (Police Chief, Village Administrator, Water/Sewer Superintendent, and Clerk-Treasurer) will be performed by Council or a committee thereof.

(Ord. 00-28. Passed 1-9-01.)

#### **143.13 PROBATIONARY PERIODS.**

(a) Except to the extent that it would be inconsistent with State Statutes, a "Probationary Period" will apply to all employees of the Village in accordance with this section.

(b) No employee shall be eligible for any major medical or hospitalization insurance or any Fringe Fund or Dental/Optical Fund benefits or for any increase in rate of pay until he has been an employee for a continuous 90-day period.

(c) The standard Probationary Periods will be as follows:

- (1) For employees of the Police Department, 180 days;
- (2) For all other employees, 90 days.

(d) Termination of the Probationary Period for each employee shall only be at the direction of Council, and not by mere expiration of those time periods; and Council shall have the discretion to extend the Probationary Period for each employee as well.

(Ord. 2012-01. Passed 1-9-12.)

#### **143.14 BEREAVEMENT PAY.**

An employee will be permitted to take up to three consecutive days off with pay within a pay period following the death of a current spouse, child, parent, grandparent, grandchild, sister or brother, mother, or father, of a current spouse, stepmother, stepfather, or stepchild. In the event that the funeral is held more than 200 miles from the Village of New London, the employee may be allowed an additional two days of unpaid leave of absence. Payments will be made based on the regular hours the individual was scheduled to work, at his regular rate of pay. The Village may require verification of the death or of the employee's attendance at the out-of-town funeral.  
(Ord. 00-28. Passed 1-9-01.)

**143.15 LONGEVITY PAY.**

(a) In addition to his regular compensation, each full time employee shall be compensated at the next regular scheduled pay date after his/her anniversary date for continuous service with the Village of New London according to this schedule.

After completion of 5, 6 or 7 full years of employment	\$90.00
After completion of 8, 9, 10 or 11 full years of employment	\$180.00
After completion of 12, 13, 14 or 15 full years of employment	\$270.00
After completion of 16, 17, 18 or 19 full years of employment	\$360.00
After completion of 20 or more full years of employment	\$450.00

(Ord. 04-35. Passed 1-18-05.)

(b) The compensation payable to full-time employees under this section shall include and be payable to the Clerk-Treasurer. (Ord. 11-12. Passed 5-23-11.)

**143.16 DESIGNATION AS FULL-TIME OR PART-TIME EMPLOYEES.**

At the same time an individual is appointed as an employee with the Village of New London, his status as "full-time" or "part-time" employee shall be formally designated, and that status shall not be changed, regardless of the number of hours he may actually work, without formal approval of Council. The fullest extent allowed by law, whenever a benefit is granted to employees pursuant to these Codified Ordinances, and such benefit is allowed or apportioned based on "full-time" or "part-time" status, unless the ordinance granting such benefit contains a specific definition to the contrary, eligibility for each such benefit shall be based upon the employee's status as designated at the time of appointment, subject to any later changes formally approved by Council. (Ord. 02-08. Passed 5-28-02.)

**143.17 CELLULAR TELEPHONES.**

This Policy of the Village is that cellular telephones may be provided to selected employees to facilitate the efficient work of its employees, and such phones are to be utilized in accordance with the following rules:

- (a) Cellular phones will be acquired only through the Office of the Administrator, who will assign the same to a specific department or individual. The person receiving the same will sign a receipt and will be held responsible for the appropriate use and return of the phone.
- (b) Cellular phones are acquired to facilitate Village business, not for the personal convenience of employees. Occasional local calls for personal use are permissible; however, excessive personal usage, or the use of cell phones for personal calls outside the call-plan area which incur extra charges will constitute grounds for disciplinary action.



- (c) Employees are prohibited from the use of Village cellular phones while driving or operating any vehicle or power equipment.
- (d) An employee who has possession of a Village cellular phone is expected to maintain it either on his person or in a secure environment where it is not readily at risk for theft.
- (e) An employee who has possession of a Village cellular phone is prohibited from loaning it to a non-employee. If it should be lost or stolen, the same is to be immediately reported to the Village. On request of the Administrator, and upon termination of employment, a person in possession of a Village cellular phone shall immediately surrender it to the Administrator.  
(Ord. 04-17. Passed 8-3-04.)

#### **143.18 CREDIT CARDS.**

This Policy of the Village is that credit cards may be provided to selected employees to facilitate the efficient work or necessary work-related purchases of its employee; and such credit cards are to be utilized in accordance with the following rules:

- (a) Credit cards will be acquired only through the Office of the Clerk-Treasurer, who will assign the same to a specific department or individual. The person receiving the same will sign a receipt and will be held responsible for the appropriate use and return of the credit card.
- (b) Credit cards are acquired to facilitate Village business only, and are *never* to be used to make personal purchases, except for Village business-related travel expenses which are in accordance with Village policies. It is expected that purchases will be limited to products that are immediately necessary in connection with performance of Village business and which are not already available through normal Village purchasing procedures. The use of a Village credit card for a personal purchase, other than approved travel expenses, will be considered a criminal theft offense and shall also constitute grounds for disciplinary action.
- (c) Unless a purchase has been *pre*-approved by the Administrator or Clerk-Treasurer, or is part of a Village business-related travel activity that has been approved under the Village's current travel policy, no more than \$100.00 in retail charges may be placed on a Village credit card in any monthly billing cycle by any employee. The customer receipt for each charge shall be submitted to the Clerk-Treasurer within three (3) business days of the employee's return to work from making the purchase. In the event that, for any reason, an employee should receive notice of an award, discount, credit, or voucher that arises from the use of a Village credit card, this shall be immediately forwarded to the Clerk-Treasurer.
- (d) An employee who has possession of a Village credit card is expected to maintain it either on his person or in a secure environment where it is not readily at risk for theft.
- (e) An employee who has possession of a Village credit card is prohibited from loaning it to a non-employee or an unauthorized employee. If it should be lost or stolen, the same is to be immediately reported to the Village. On request of the Clerk-Treasurer, or Administrator, and upon termination of employment, a person in possession of a Village credit card shall immediately surrender it to the Clerk-Treasurer or Administrator.  
(Ord. 04-17. Passed 8-3-04.)

**143.19 EXPENSE REIMBURSEMENT.**

(a) Village employees and officials shall be reimbursed for expenses incurred while in the authorized service of the Village. These expenses include travel, lodging, meals, seminars, conferences and registration fees. They do not include entertainment expenses. Previously authorized expenses shall be reimbursed in the following manner:

- (1) Mileage and parking. Employees shall be reimbursed for actual miles while on authorized business outside of the Village at the existing IRS-recognized rate per mile, when using their own personal vehicles. Such payment is considered to be total reimbursement for all vehicle expenses (i.e., gas, oil, depreciation, etc.). Mileage reimbursement is payable to only one (1) of two (2) or more employees traveling on the same trip, in the same automobile. Charges incurred for parking at the destination and other highway tolls are reimbursable at the actual amount. Receipts are required.
- (2) Meals. Expenses incurred up to a maximum of forty dollars (\$40.00) per day for meals while on official Village business will be reimbursed when travel extends through a normal meal period. (Receipts are required. Expenses for alcoholic beverages and tips are not reimbursable.) Normally, reimbursable expenses will not exceed \$9.00 for breakfast, \$12.00 for lunch or \$19.00 for dinner.
- (3) Lodging. Expenses covering the cost of a motel or hotel room will be reimbursed when travel requires an overnight stay. (Receipts are required.) The maximum amount that the Village will reimburse for lodging will be determined in advance of the employee's travel, and is normally set at \$75.00 per day, except that Council may approve a higher rate for a specific situation, and except that, in the case of a seminar or other function which is being attended by the employee, the reimbursement will be at the actual rate charged for any hotel at which the event is actually being held or which hotel is specifically designated for participants of the event, even if the rates exceed \$75.00 per day.
- (4) Registration fees. Employees authorized to attend conferences, meetings and/or seminars requiring pre-payment of fees shall submit registration materials to the Clerk-Treasurer for payment.
- (5) Other expenses. Any other expense, such as air fare, that an employee may incur while engaged in the authorized service of the Village must be approved in advance of the employee's travel in order for the employee to be eligible for reimbursement.

(b) Employees must request and receive advanced approval for any travel that will involve an overnight stay. Requests must be submitted to the Village Administrator or Mayor (as appropriate) for his or her approval. Such requests should be submitted as much in advance as practical.

(c) Employees must complete an expense reimbursement report within two working days of a return from an authorized travel. Said expense reimbursement report shall be submitted to the Clerk-Treasurer. Any funds advanced to an employee for travel or travel-associated expenses must be accounted for by the employee through presentation of receipts or other acceptable evidence of payment. Any expenses for which an employee seeks reimbursement must also be validated through the submission of a receipt or other acceptable evidence of payment. Any monies advanced by the Village that have not been expended by the employee shall be returned to the Village along with the expense reimbursement report.

(d) The following items are not recognized as reimbursable and/or subject to cash advancement:

- (1) Tips;
- (2) Alcoholic beverages;
- (3) Entertainment;
- (4) Laundry and dry cleaning;
- (5) Room service charges;
- (6) Expenses of spouse and/or family member traveling with employee;
- (7) Any allowable expense where no receipt is provided by the employee.

(e) When considering any employee's request for job-related travel, the Village will consider the special needs of the employee with a permanent disability that substantially affects the employee's ability to drive, see, hear, etc. The Village will not deny job-related travel to a qualified employee with a disability merely because of the disability.

(Ord. 04-10. Passed 5-8-04.)

#### **143.20 EMPLOYEE HANDBOOK AND PERSONNEL POLICIES.**

There is hereby adopted as an expression of the official policies of the Village of New London the "Employee Handbook and Personnel Policies", dated as of September 20, 2006, as thereafter amended and as revised as of July 24, 2013 and the same shall apply and be enforced within the Village of New London with respect to the employee practices and expectations of Village employees, subject to the terms of statute or ordinances which may expressly conflict with such Handbook, and subject to any future action by Council.

(Ord. 2013-19. Passed 8-26-13.)

#### **143.21 WAGE CONTINUATION POLICY.**

(a) A municipal official or employee who suffers a compensable industrial injury or illness while lawfully acting within the course and scope of employment can, subject to this section, be considered eligible, at the discretion and express direction of the Village Administrator or his designee, to continue to receive regular salary or wages in lieu of Workers Compensation lost time benefits.

(b) Qualifications

- (1) The injury or illness must be determined to be compensable by the Village Administrator, or in the case of dispute, the Ohio Industrial Commission.
- (2) Competent medical proof of disability in a form acceptable to the Village must be provided.
- (3) The employee must complete a report of injury and sign a wage continuation agreement, and medical release.

- (4) The Village reserves the right to have the employee examined by a physician of its choice at the Village's cost to confirm the medical diagnosis and/or the period of disability. Failure to submit to examination will result in termination of wage continuation benefits.
- (5) Wage continuation benefits will be paid only for those periods of lost time that otherwise would qualify the employee for receipt of workers' compensation lost time benefits, subject to the following limitation.

(c) Termination Conditions. Wage continuation payments may be terminated by the Village upon any of the following conditions:

- (1) Attending physician releases employee to return to work.
- (2) Employee returns to work for another employer.
- (3) Employee fails to return to a transitional "limited duty" assignment consistent with his or her medical restrictions as approved by the injured workers' treating physician.
- (4) Employee fails to appear for employer-sponsored medical examination.
- (5) Employee has reached maximum medical recovery and/or the condition has become permanent.
- (6) The claim is found to be fraudulent after payment has been commenced.
- (7) The injured worker attempts to collect both wage continuation and workers compensation temporary total compensation.
- (8) Employment termination.
- (9) Violation of any Village policy or guideline.
- (10) Regardless of the above conditions of termination, the Village may, at any time and at its sole discretion, terminate wage continuation benefits, at the direction of the Village Administrator or his designee.
- (11) The wage continuation plan and all benefits can be terminated at the Village's discretion at any time. (Ord. 07-19. Passed 7-23-07.)

#### **143.22 LEAVE DONATION PROGRAM.**

(a) Employees paid by the Village may donate Paid Leave to a fellow employee who is otherwise eligible to accrue and use sick leave pursuant to the provisions of this section. As used in this section, "Paid Leave" means sick leave, or vacation leave. The intent of the Leave Donation Program is to allow employees to voluntarily provide assistance to their coworkers who are in critical need of leave due to the serious illness or injury of the employee or a member of the employee's Immediate Family. As used in this section, "Immediate Family" means a spouse, child, mother or father.

(b) An employee may receive donated leave, up to the number of hours the employee is scheduled to work each pay period or as provided in subsection (b)(4) of this rule, if:

- (1) The employee who is to receive donated leave or a member of that employee's Immediate Family has a serious illness or injury;
- (2) Has no accrued leave;
- (3) Has not been approved to receive other employment related benefits; and
- (4) Has applied for any leave, Workers Compensation, or benefits program for which the employee is eligible. An employee who has applied for these programs may use donated leave to satisfy the waiting period for such benefits, when applicable. After the waiting period, donated leave may be used up to an amount equal to the benefit for which the employee applied, (e.g., seventy percent for disability leave benefits) while the employee's application is pending approval.

- (c) Employees may donate leave if the donating employee:
- (1) Voluntarily elects to donate leave and does so with the understanding that donated leave will not be returned;
  - (2) Donates a minimum of eight hours; and
  - (3) Does not, in making the donation, cause his remaining balance of sick leave to fall below forty (40) hours.

Leave shall be donated in the same manner in which it would otherwise be used.

(d) The Leave Donation Program shall be administered on a pay period by pay period basis. Employees using donated leave shall be considered in active pay status and shall accrue leave and be entitled to any benefits to which they would otherwise be entitled. Leave accrued by an employee while using donated leave shall be used, if necessary, in the following pay period before additional donated leave may be received. Donated leave shall not count toward the probationary period of an employee who receives donated leave during his or her probationary period. Donated leave shall be considered sick leave, but shall never be converted into a cash benefit.

- (e) Employees who wish to donate leave shall certify:
- (1) The name of the employee for whom the donated leave is intended;
  - (2) The type of leave and number of hours to be donated;
  - (3) That the employee will not cause his minimum balance of sick leave to fall below forty (40) hours; and
  - (4) That the leave is donated voluntarily and the employee understands that the donated leave will not be returned.

(f) The Village shall ensure that no employees are forced to donate leave.

(g) The Village shall respect an employee's right to privacy; however, the Village may, with the permission of the employee who is in need of leave or that employee's legal representative, inform employees of their co-worker's critical need for leave. The Village shall not directly solicit leave donations from employees. The donation of leave shall occur on a strictly voluntary basis. (Ord. 2011-45. Passed 9-25-11.)



**CHAPTER 149**  
**Personal Information Systems**

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| <p><b>149.01</b> Definitions.</p> <p><b>149.02</b> Identification of personal information systems.</p> <p><b>149.03</b> Creation or substantial enlargement of personal information systems.</p> <p><b>149.04</b> Appointment of individuals responsible for systems.</p> <p><b>149.05</b> Establishment of rules.</p> <p><b>149.06</b> Distribution of statutory provisions and rules.</p> <p><b>149.07</b> Annual review of personal information systems.</p> | <p><b>149.08</b> Duties in the operation of personal information systems.</p> <p><b>149.09</b> Use of personal information.</p> <p><b>149.10</b> Prohibition against retaliatory actions.</p> <p><b>149.11</b> Rights of inspection.</p> <p><b>149.12</b> Disputes concerning information in a system.</p> <p><b>149.13</b> Right of action for harm done.</p> <p><b>149.14</b> Exemptions.</p> <p><b>149.99</b> Penalty.</p> |
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**149.01 DEFINITIONS.**

As used in this chapter:

- (a) "Personal information" means any information that describes anything about a person, or that indicates actions done by or to a person, or that indicates that a person possesses certain personal characteristics, and that contains, and can be retrieved from a system by, a name, identifying number, symbol or other identifier assigned to a person.
- (b) "System" means any collection or group of related records that are kept in an organized manner and from which personal information is retrieved by the name of the person or by some identifying number, symbol or other identifier assigned to the person. "System" includes both records that are manually stored and records that are stored using electronic data processing equipment. "System" does not include published directories, reference materials or newsletters, or routine information that is maintained for the purpose of internal office administration, the use of which would not adversely affect a person.
- (c) "Maintains" means ownership of, control over, responsibility for, or accountability for systems, and includes depositing information with a data processing center for storage, processing or dissemination.

- (d) "Village Manager" means, for purposes of this Chapter, the Mayor, Clerk-Treasurer, the Administrator, the Recreation Director, and any commission or board of the Village government.
- (e) "Personal information system officer" means an individual who has been appointed pursuant to Section 149.04.  
(Ord. 2011-35. Passed 7-11-11.)

#### **149.02 IDENTIFICATION OF PERSONAL INFORMATION SYSTEMS.**

Every Village Manager shall annually survey all records which are maintained in his office and identify those records which constitute a personal information system. On or before November 1 of each year, a report of the Personal Information Systems he has identified shall be completed for each system identified and shall be forwarded to the office of the Mayor.  
(Ord. 2011-35. Passed 7-11-11.)

#### **149.03 CREATION OR SUBSTANTIAL ENLARGEMENT OF PERSONAL INFORMATION SYSTEMS.**

Whenever a Village Manager establishes a new personal information system or substantially enlarges a prior existing one, he shall complete documentation of that Personal Information System and forward it to the office of the Mayor.  
(Ord. 2011-35. Passed 7-11-11.)

#### **149.04 APPOINTMENT OF INDIVIDUALS RESPONSIBLE FOR SYSTEMS.**

(a) Each Village Manager shall identify all presently existing personal information systems; and, upon reviewing the day-to-day operation of each system, he shall appoint one individual, which may be himself, who will be directly responsible for each system, and who will be known as a Personal Information System Officer.

(b) When an individual appointed under subsection (a) hereof leaves the employment of the City or is absent for any reason for an extended period of time, the supervising Village Manager shall appoint a replacement.

(c) Whenever a personal information system is created, the supervising Village Manager shall appoint an appropriate person to be directly responsible for the new system.

(d) Whenever an appointment is made pursuant to this section, the name of the appointee shall be submitted to the office of the Mayor, where a record of all such appointees shall be kept. (Ord. 2011-35. Passed 7-11-11.)

#### **149.05 ESTABLISHMENT OF RULES.**

The enactment of this Chapter constitutes the adoption of Rules for the operation of personal information systems. All officials and employees shall operate and use personal information systems in accordance with the provisions of this Chapter.  
(Ord. 2011-35. Passed 7-11-11.)

#### **149.06 DISTRIBUTION OF STATUTORY PROVISIONS AND RULES.**

A written copy of Ohio Revised Code Chapter 1347 and of this Chapter of the Codified Ordinances shall be distributed to each employee dealing with a personal information system, and a copy shall at all times be kept in the office where the records are maintained. Any officer of employee of the Village who acts in violation of this Chapter shall be subject to disciplinary action.  
(Ord. 2011-35. Passed 7-11-11.)



**149.07 ANNUAL REVIEW OF PERSONAL INFORMATION SYSTEMS.**

On or before November 1 of each year, each Village Manager shall confer with the personal information system officers under his supervision and take the following actions:

- (a) Eliminate personal information from the information system which is no longer timely;
- (b) Determine whether all personal information maintained is necessary and relevant to the functions that his office is required or authorized by law to perform. In the event it is found that information is being maintained which is not legally required or authorized, the Village Manager shall:
  - (1) Eliminate that information from the system, in compliance with the requirements of State law; or
  - (2) Propose legislation to the Mayor which would authorize or require such information to be kept. (Ord. 2011-35. Passed 7-11-11.)

**149.08 DUTIES IN THE OPERATION OF PERSONAL INFORMATION SYSTEMS.**

Every personal information system officer shall:

- (a) Inform a person asked to supply information for a system whether he is legally required to supply such information;
- (b) Maintain personal information in the system with such accuracy, relevance, timeliness and completeness as is necessary to assure fairness in any determination made with respect to the person on the basis of the information;
- (c) Take reasonable precautions to protect personal information in the system from any anticipated threat or hazard to the security of the system; and
- (d) Collect only personal information that is necessary and relevant to the functions that he is required or authorized by law to perform.  
(Ord. 2011-35. Passed 7-11-11.)

**149.09 USE OF PERSONAL INFORMATION.**

Personal information shall only be used in a manner that is consistent with the lawful purposes of the personal information system from which it comes.  
(Ord. 2011-35. Passed 7-11-11.)

**149.10 PROHIBITION AGAINST RETALIATORY ACTIONS.**

No Village employee shall initiate or otherwise contribute to any disciplinary or other punitive action against any individual who brings to the attention of appropriate authorities, the press or any other member of the public, evidence of unauthorized use of personal information contained in the system. (Ord. 2011-35. Passed 7-11-11.)

**149.11 RIGHTS OF INSPECTION.**

- (a) Every personal information system officer shall, upon the request of any properly identified person:
  - (1) Inform the person of the existence of any personal information in the system of which he is the subject;
  - (2) Except as provided in subsection (c) hereof, permit the person, his legal guardian, or an attorney who presents a signed written authorization made by the person, to inspect all personal information in the system of which he is the subject; and
  - (3) Inform the person about the types of uses made of any such personal information, including the identity of any users usually granted access to the system.

(b) Any person who wishes to exercise a right provided for by this section may be accompanied by another individual of his choice.

(c) Every personal information system officer, upon request, shall disclose medical, psychiatric or psychological information to a person who is the subject of the information or to his legal guardian unless a physician, psychiatrist or psychologist determines for the agency that the disclosure of the information is likely to have an adverse effect on the person in which case the information shall be released to a physician, psychiatrist or psychologist designated by the person or by his legal guardian.

(d) Upon the payment of a fee of 25¢ per page, the personal information system officer shall supply a copy of personal information regarding a particular individual to any person who would be entitled to inspect the information pursuant to this section.

(e) This section does not provide a person who is the subject of personal information maintained in a personal information system, his or her legal guardian or an attorney authorized by the person, with a right to inspect or have copied, or require an agency that maintains a personal information system to permit the inspection of or to copy, a confidential law enforcement investigatory record or trial preparation record. (Ord. 2011-35. Passed 7-11-11.)

#### **149.12 DISPUTES CONCERNING INFORMATION IN A SYSTEM.**

(a) If any person disputes the accuracy, relevance, timeliness or completeness of the personal information pertaining to him that is maintained in any personal information system, he may request the personal information system officer to investigate the current status of the information. Within a reasonable time thereafter and following a reasonable, diligent investigation, the disputant shall be notified of the results of the investigation and the nature of any corrective action which will be taken. The information retained in the system must be in compliance with Section 149.08(b), and any inaccurate or unverifiable information must be deleted.

(b) If a disputant is not satisfied with the result of actions taken under subsection (a) hereof, the personal information system officer shall assist the disputant in preparing:

- (1) A statement of 100 words or less which explains the basis for his dispute and which will be included in any subsequent transfer, report of dissemination of the information; or
- (2) A notation of 100 words or less which states that the disputant protests against the use of the information for being inaccurate, irrelevant, outdated or incomplete and which will be included in any subsequent transfer, report or dissemination of the information.

(c) Whenever a statement is filed pursuant to subsection (b) hereof, the personal information system officer shall prepare a brief statement to be included in all dissemination of the disputed information which states that the dispute is considered frivolous or irrelevant and states the basis for that opinion. The presence of contradictory information in the file is not alone a sufficient basis for considering the dispute frivolous or irrelevant.

(d) Whenever information is deleted or disputed, pursuant to subsections (a) and (b) hereof, the personal information system officer shall, at the written request of the disputant, furnish notification of the deletion or a copy of the disputant's statement to any person specifically designated by the disputant. Whenever a dispute arises under this section, the disputant shall be notified in writing that he has the right to request the notification provided by this paragraph. (Ord. 2011-35. Passed 7-11-11.)

**149.13 RIGHT OF ACTION FOR HARM DONE.**

Any person harmed by the use or disclosure of information in violation of any provision of this chapter shall have such rights of action for damages as may be established by State law. (Ord. 2011-35. Passed 7-11-11.)

**149.14 EXEMPTIONS.**

(a) The provisions of this Chapter shall have no application to the records and procedures of the Division of Police or the Village Prosecutor.

(b) Nothing in this Chapter shall be interpreted to conflict with State of Ohio statutes concerning the disclosure of public records, to the extent the same may directly conflict with the provisions of this Chapter. (Ord. 2011-35. Passed 7-11-11.)

**149.99 PENALTY.**

(a) Whoever maintains, or is employed by a person who maintains, a personal information system, and purposely refuses to comply with or violates any of the provisions of Section 149.07, 149.08, 149.09, 149.10, 149.11(a), (b) or (c) or 149.12 is guilty of a minor misdemeanor.

(b) An officer or employee of the Village who complies in good faith with the provisions of this Chapter is not subject to criminal liability. (Ord. 2011-35. Passed 7-11-11.)



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

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**CHAPTER 171**  
**Mayor's Court**

EDITOR'S NOTE: There are no sections in Chapter 171. This chapter has been established for cross references and for future legislation.

**CROSS REFERENCES**

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



**TITLE NINE - Taxation**

Chap. 181. Income Tax.

Chap. 183. Motor Vehicle License Tax.

**CHAPTER 181  
Income Tax**

<b>181.01</b>	<b>Definitions.</b>	<b>181.14</b>	<b>Refunds.</b>
<b>181.011</b>	<b>Domicile</b>	<b>181.15</b>	<b>Annual return and payment of tax.</b>
<b>181.012</b>	<b>Worksite locations/withholding.</b>	<b>181.16</b>	<b>Contractor compliance.</b>
<b>181.02</b>	<b>Imposition of tax.</b>	<b>181.17</b>	<b>Exemptions from filing annual tax returns.</b>
<b>181.03</b>	<b>Effective date.</b>	<b>181.18</b>	<b>Collection at source; withholding by employer.</b>
<b>181.04</b>	<b>Reciprocity provision; credit for tax paid to other municipalities; other credits.</b>	<b>181.18.1</b>	<b>Collection at source: landlord provisions.</b>
<b>181.05</b>	<b>Administration.</b>	<b>181.18.2</b>	<b>Collection at source; winnings from casino or video lottery terminal.</b>
<b>181.06</b>	<b>Investigative powers of Fiscal Officer; penalty for divulging confidential information.</b>	<b>181.19</b>	<b>Declarations.</b>
<b>181.07</b>	<b>Interest and civil penalties.</b>	<b>181.20</b>	<b>Records to be kept by employers and taxpayer.</b>
<b>181.08</b>	<b>Violations.</b>	<b>181.21</b>	<b>Income Tax Fund.</b>
<b>181.09</b>	<b>Allocation of funds.</b>	<b>181.22</b>	<b>Collection of unpaid taxes; civil litigation-criminal prosecution.</b>
<b>181.10</b>	<b>Assessments; appeal rights; Board of Tax Review.</b>	<b>181.23</b>	<b>Identification required.</b>
<b>181.11</b>	<b>Applicability.</b>	<b>181.24</b>	<b>Savings clause; compliance with State law.</b>
<b>181.12</b>	<b>Severability.</b>		
<b>181.13</b>	<b>Income not subject to tax.</b>		

**CROSS REFERENCES**

Power to levy income tax - see Ohio Const., Art. XII, Sec. 8

Payroll deductions - see Ohio R.C. 9.42

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

**181.01 DEFINITIONS.**

As used in this chapter, the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning:

- (a) "Adjusted federal taxable income," for a person required to file as a C corporation means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:
- (1) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.
  - (2) Add an amount equal to five per cent of intangible income deducted under division (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) (A) Except as provided in division (a)(4)(B) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code.  
(B) Division (a)(4)(A) of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.
  - (5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income.
  - (6) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income.
  - (7) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Revised Code;
  - (8) (A) Except as limited by divisions (a)(8)(B), (C), and (D) 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.  
(B) No person shall use the deduction allowed by division (a)(8) of this section to offset qualifying wages.



- (C) (i) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty per cent of the amount of the deduction otherwise allowed by division (a)(8)(A) of this section.
      - (ii) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by division (a)(8)(A) of this section.
    - (D) Nothing in divisions (a)(8)(C)(i) and (ii) of this section precludes a person from carrying forward, for the period otherwise permitted under division (a)(8)(A) of this section, any amount of net operating loss that was not fully utilized by operation of divisions (a)(8)(C)(i) and (ii) of this section.
  - (9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (E)(3)(b) of section 718.06 of the Revised Code.
  - (10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (E)(3)(b) of section 718.06 of the Revised Code.
  - (11) If the taxpayer is not a C corporation, is not a disregarded entity, 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. "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.
  - (12) Nothing in division (a) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.
- (b) "Association" means a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.
  - (c) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, limited partnership, corporation, association or any other entity.

- (d) "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, foreign country or dependency.
- (e) "Employee" means an individual who is an employee for federal income tax purposes.
- (f) "Employer" means a person that is an employer for federal income tax purposes.
- (g) "Fiduciary" means a guardian, trustee, executor, administrator or any other person acting in any fiduciary capacity for any individual, trust, estate or business.
- (h) "Income" means the following:
  - (1) 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.
  - (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 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 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.
- (i) "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.
- (j)
  - (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 (j)(2) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (a)(8) of this section.
  - (3) For the purposes of this chapter, and notwithstanding division (j)(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.
- (k) "Nonresident" means an individual that is not a resident.
- (l) "Other entity" means any person or unincorporated body not previously named or defined and includes, inter alia, fiduciaries located within the Village.
- (m) "Person" means every 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. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any association, shall mean the partners or members thereof, and as applied to corporation, the officers thereof.

- (n) "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:
    - (A) 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.
    - (B) 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.
    - (C) Any amount included in wages that is exempt income.
  - (2) Add the following amounts:
    - (A) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.
    - (B) 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 and the municipal corporation has not, by resolution or ordinance, exempted the amount from withholding and tax adopted before January 1, 2016. This paragraph applies only to those amounts constituting ordinary income.
    - (C) 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 (n)(2)(C) of this section applies only to employee contributions and employee deferrals.
    - (D) Any amount that is supplemental unemployment compensation benefits described in section 3402(o)(2) of the Internal Revenue Code and not included in wages.
    - (E) 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.
    - (F) Any amount not included in wages if all of the following apply:
      - (i) For the taxable year the amount is employee compensation that is included in the taxpayer's gross income for federal income tax purposes;
      - (ii) For no preceding taxable year did the amount constitute wages as defined in section 3121(a) of the Internal Revenue Code;
      - (iii) For no succeeding taxable year will the amount constitute wages; and
      - (iv) For any taxable year the amount has not otherwise been added to wages pursuant to either division (n)(2) of this section or section 718.03 of the Revised Code, as that section existed before the effective date of H.B. 5 of the 130th general assembly.
- (o) "Resident" means an individual who is domiciled in the municipal corporation as determined under section 181.011 of these Codified Ordinances.

- (p) (1) "Taxpayer" means a person subject to a tax levied on income by the Village of New London in accordance with this Chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (p)(2) of this section, a disregarded entity.
- (2) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member if 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:
- (A) The limited liability company's single member is also a limited liability company.
  - (B) 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.
  - (C) 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.
  - (D) 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.
  - (E) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election. For this purpose, 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 four hundred thousand dollars.
- (q) "Village" means the Village of New London, Ohio.  
(Ord. 2015-18. Passed 11-23-15.)

**181.011 DOMICILE.**

- (A) (1) An individual is presumed to be domiciled in a municipal corporation for all or part of a taxable year if the individual was domiciled in the municipal corporation on the last day of the immediately preceding taxable year or if the tax administrator reasonably concludes that the individual is domiciled in the municipal corporation for all or part of the taxable year.
- (2) An individual may rebut the presumption of domicile described in division (A)(1) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the municipal corporation for all or part of the taxable year.
- (B) For the purpose of determining whether an individual is domiciled in a municipal corporation for all or part of a taxable year, only the following factors shall be considered:
- (1) The location of financial institutions in which the individual or the individual's spouse have any accounts, including, but not limited to, checking, savings, certificates of deposit, or individual retirement accounts;
  - (2) The location of issuers of credit cards to the individual or the individual's spouse or of any other persons making installment loans to the individual or the individual's spouse;

- (3) The location of institutional lenders which have made loans to, or which are guaranteed by, the individual or the individual's spouse;
- (4) The location of investment facilities, brokerage firms, realtors, financial advisors, or consultants used by the individual or the individual's spouse;
- (5) The location of either the insurance company that issued or the insurance agent that sold any policy of insurance to the individual or the individual's spouse, including, but not limited to, life, health, disability, automobile, or homeowner's insurance;
- (6) The location of law firms, accounting firms, and similar professionals utilized by the individual or the individual's spouse for legal, tax, accounting, financial, or retirement services;
- (7) The location of physicians, dentists, osteopaths, optometrists, or other health care providers, or veterinarians utilized by the individual or the individual's spouse;
- (8) The location of organizations described in section 501(c) of the Internal Revenue Code to which the individual or the individual's spouse make contributions or other payments or in which they participate as a congregant, member, board member, committee member, adviser, or consultant;
- (9) The location of burial plots owned by the individual or the individual's spouse;
- (10) The location of business ventures or business entities in which the individual or the individual's spouse has a more than twenty-five per cent ownership interest or in which the individual exercises, either individually or jointly, significant control over the affairs of the venture or entity;
- (11) The recitation of residency or domicile in a will, trust, or other estate planning document;
- (12) The location of the individual's friends, dependents as defined in section 152 of the Internal Revenue Code, and family members other than the individual's spouse, if the individual is not legally separated from the individual's spouse under a decree of divorce or separate maintenance as provided in section 7703(a)(2) of the Internal Revenue Code;
- (13) 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;
- (14) The location of trustees, executors, guardians, or other fiduciaries named in estate planning documents of the individual or the individual's spouse;
- (15) The location of all businesses at which the individual or the individual's spouse makes purchases of tangible personal property;
- (16) The location where the individual married;
- (17) The location or identity of recipients of political contributions made by the individual or the individual's spouse;
- (18) The number of contact periods the individual has with the municipal corporation. For the purposes of this division, an individual has one "contact period" with a municipal corporation if the individual is away overnight from the individual's abode located outside of the municipal corporation and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the municipal corporation.

- (19) The individual's domicile in other taxable years;
- (20) The location at which the individual is registered to vote;
- (21) The address on the individual's driver's license;
- (22) 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;
- (23) The location and value of abodes owned or leased by the individual;
- (24) Declarations, written or oral, made by the individual regarding the individual's residency;
- (25) The primary location at which the individual is employed.  
(Ord. 2015-18. Passed 11-23-15.)

**181.012 WORKSITE LOCATIONS/WITHHOLDING.**

(A) As used in this section:

- (1) "Employer" includes a person that is a related member to or of an employer.
- (2) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.
- (3) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.
- (4) "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.
- (5) "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.
- (6) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than twenty days during the calendar year. "Worksite location" does not include the home of an employee.
- (7) "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 (B)(1)(a) 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 (B)(2) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

- (B) (1) Subject to divisions (C), (E), (F), and (G) of this section, an employer is not required to withhold municipal income tax on qualifying wages paid to an employee for the performance of personal services in a municipal corporation that imposes such a tax if the employee performed such services in the municipal corporation on twenty or fewer days in a calendar year, unless one of the following conditions applies:
- (a) The employee's principal place of work is located in the municipal corporation.
  - (b) The employee performed services at one or more presumed worksite locations in the municipal corporation. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in this state at which the employer provides services that can reasonably be expected by the employer to last more than twenty days in a calendar year. Services can "reasonably be expected by the employer to last more than twenty days" if either of the following applies at the time the services commence:
    - (i) The nature of the services are such that it will require more than twenty days of actual services to complete the services;
    - (ii) The agreement between the employer and its customer to perform services at a location requires the employer to perform actual services at the location for more than twenty days.
  - (c) The employee is a resident of the municipal corporation and has requested that the employer withhold tax from the employee's qualifying wages as provided in section 718.03 of the Revised Code.
  - (d) 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 (B)(1) of this section, an employee shall be considered to have spent a day performing services in a municipal corporation only if the employee spent more time performing services for or on behalf of the employer in that municipal corporation 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:

- (a) Traveling to the location at which the employee will first perform services for the employer for the day;
- (b) Traveling from a location at which the employee was performing services for the employer to any other location;
- (c) 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;
- (d) Transporting or delivering property described in division (B)(2)(c) 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;
- (e) 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 a municipal corporation that imposes an income tax in accordance with this chapter, the exception from withholding requirements described in division (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 the municipal corporation in which the employee's principal place of work is located.

- (D)
  - (1) Except as provided in division (D)(2) of this section, if, during a calendar year, the number of days an employee spends performing personal services in a municipal corporation exceeds the twenty-day threshold described in division (B)(1) of this section, the employer shall withhold and remit tax to that municipal corporation for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in that municipal corporation.
  - (2) An employer required to begin withholding tax for a municipal corporation under division (D)(1) of this section may elect to withhold tax for that municipal corporation for the first twenty days on which the employer paid qualifying wages to the employee for personal services performed in that municipal corporation.
  - (3) If an employer makes the election described in division (D)(2) of this section, the taxes withheld and paid by such an employer during those first twenty days to the municipal corporation in which the employee's principal place of work is located are refundable to the employee.

(E) Without regard to the number of days in a calendar year on which an employee performs personal services in any municipal corporation, an employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the municipal corporation in which the employer's fixed location is located if the employer qualifies as a small employer as defined in section 718.01 of the Revised Code.

To determine whether an employer qualifies as a small employer for a taxable year, a tax administrator may require the employer to provide the tax administrator with the employer's federal income tax return for the preceding taxable year.



(F) Divisions (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 718.03 of the Revised Code.

(G) In the case of a person performing personal services at a petroleum refinery located in a municipal corporation that imposes a tax on income, an employer is not required to withhold municipal income tax on the qualifying wages of such a person if the person performs those services on twelve or fewer days in a calendar year, unless the principal place of work of the employer is located in another municipal corporation in this state that imposes a tax applying to compensation paid to the person for services performed on those days and the person is not liable to that other municipal corporation for tax on the compensation paid for such services. For the purposes of this division, a petroleum refinery is a facility with a standard industrial classification code facility classification of 2911, petroleum refining.

Notwithstanding division (D) of this section, if, during a calendar year, the number of days an individual performs personal services at a petroleum refinery exceeds twelve, the employer shall withhold tax for the municipal corporation for the first twelve days for which the employer paid qualifying wages to the individual and for all subsequent days in the calendar year on which the individual performed services at the refinery.

(Ord. 2015-18. Passed 11-23-15.)

#### **181.02 IMPOSITION OF TAX.**

To provide funds for the purpose of general Municipal operations, maintenance of equipment, new equipment, extension, enlargement and improvement of Municipal services and facilities and capital improvements of the Village of New London, there be, and hereby is levied a tax upon the earnings at the rate of one percent (1%) upon the categories of income set forth below; and that, in addition, from and after January 1, 2011, and through the period ending December 31, 2018 only, there is hereby levied an additional tax upon income of an additional fifty hundredths of one percent (.50%) per annum, upon the categories of income set forth below:

- (a) On all qualifying wages earned or received by resident individuals of the Village of New London.
- (b) On all qualifying wages earned or received by non-resident individuals of the Village of New London, for work done or services performed or rendered in the Village of New London.
- (c) On all income derived from gaming, wagering, lotteries or schemes of chance by residents of New London or by nonresidents of New London when the income derived from gaming, wagering, lotteries or schemes of chance is won or received from New London sources including ticket purchases in New London.
- (d) On the net profits attributable to New London, earned by all resident unincorporated businesses, professions and other activities derived from work done or services rendered or performed and business or other activities conducted in the Village of New London.
- (e) On the net profit attributable to New London of all nonresident unincorporated businesses, professions or other activities conducted in New London, whether or not such business has an office or place of business in New London.
- (f) On the portion of the distributive share of the net profits earned by a resident individual from an unincorporated or incorporated business entity which is located outside of New London.
- (g) On that portion of the distributive share of net profits of a resident individual, partner or owner of a nonresident unincorporated business entity.

- (h) On the net profits earned by all corporations derived from work done or services performed or rendered and business or other activities conducted in the Village of New London.
- (i) (1) Net profit from a business or profession conducted both within and without the boundaries of the Village of New London shall be considered as having a taxable situs in the Village of New London for purposes of income taxation in the same proportion as the average ratio of the following:
  - (A) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the Village of New London 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. 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.
  - (B) Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the Village of New London 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 from which taxes are not required to be withheld under section 718.011 of the Revised Code;
  - (C) Total Gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the Village of New London to total gross receipts of the business or profession during the same period from sales, and services, wherever made or performed.
- (2) (A) If the apportionment factors described in division (i)(1) of this section do not fairly represent the extent of a taxpayer's business activity in a municipal corporation, the taxpayer may request, or the tax administrator of the municipal corporation 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.
- (B) 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.

- (C) A tax administrator may require a taxpayer to use an alternative apportionment method only by issuing an assessment.
  - (D) Nothing herein nullifies or otherwise affects any alternative apportionment arrangement approved by a tax administrator or otherwise agreed upon by both the tax administrator and taxpayer before January 1, 2016.
- (3) As used in division (i)(1) 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:
- (A) 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; or a vendor, customer, client, or patient of a person the same.
  - (B) 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;
  - (C) 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 above solely in order to avoid or reduce the employer's municipal income tax liability. If a tax administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the tax administrator's determination was unreasonable.
- (4) For the purposes of division (i)(1), receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:
- (A) 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 a municipal corporation if, regardless of where title passes, the property meets any of the following criteria:
    - (i) The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.
    - (ii) The property is delivered within the municipal corporation from a location outside the municipal corporation, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion.
    - (iii) The property is shipped from a place within the municipal corporation to purchasers outside the municipal corporation, 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.

- (B) Gross receipts from the sale of services shall be situated to the municipal corporation to the extent that such services are performed in the municipal corporation.
  - (C) To the extent included in income, gross receipts from the sale of real property located in the municipal corporation shall be situated to the municipal corporation.
- (5) To the extent included in income, gross receipts from rents and royalties from real property located in the municipal corporation shall be situated to the municipal corporation.
  - (6) Gross receipts from rents and royalties from tangible personal property shall be situated to the municipal corporation based upon the extent to which the tangible personal property is used in the municipal corporation.
  - (7) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides.
  - (8) Taxpayers may 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.
  - (9) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to a municipal corporation based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the municipal corporation to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year. Notwithstanding the foregoing, an individual who is a resident of the Village shall report the individual's net profit from all real estate activity on the individual's annual tax return for the Village.
  - (10) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (C)(12) and (R)(1)(d) of section 718.01 of the Revised Code by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation. This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to a municipal corporation under this section.
  - (11) When calculating the ratios described herein, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

- (j) To the fullest extent allowed by state law, on all lottery winnings, regardless of how denominated, received by any person from any source including but not limited to any lottery authorized, sanctioned, sponsored, conducted or participated in by the State of Ohio, or any of its subdivisions.  
(Ord. 2015-18. Passed 11-23-15.)

### **181.03 EFFECTIVE DATES.**

(a) The initial one percent (1%) tax provided for in Section 181.02 of the Codified Ordinances shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned on and after January 1, 1974, and with respect to the net profit of businesses, professions and other activities earned on and after January 1, 1974. Provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after January 1, 1974, to the close of the taxpayer's fiscal year; thereafter, the taxpayer shall report on its fiscal year basis.

(b) The additional fifty hundredths of one percent (.50%) tax provided for in Section 181.02 of the Codified Ordinances shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned on and after January 1, 2011 and through the period ending December 31, 2018 only, and with respect to the net profit of businesses, professions and other activities earned on and after January 1, 2011 and through the period ending December 31, 2018 only; provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after January 1, 2011, to the close of the taxpayer's fiscal year; thereafter, the taxpayer shall report on its fiscal year basis through the period ending December 31, 2018. Recognizing that this additional income tax requires approval from the electorate, it is the intention of Council that this additional income tax shall remain in effect only through December 31, 2018, and that any extension of its effective date beyond December 31, 2018 shall require an additional, future approval by the electorate.  
(Ord. 2015-18. Passed 11-23-15.)

### **181.04 RECIPROCITY PROVISION; CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES; OTHER CREDITS.**

(a) If a resident of New London is subject to and has paid a municipal income tax due to the operation of a business or the receipt of compensation in another taxing municipality in Ohio, such taxpayer shall be allowed a credit against the New London tax due for the taxes accrued and paid to the other municipality based upon a tax rate of one percent (1.00%) of income only (it being the intention of Council that there will be no reciprocity credit for the additional fifty hundredths (.50%) of one percent income tax effective on January 1, 2011 or any renewal thereof), but such credit shall not exceed the amount of New London tax levied on such compensation or from the profits of a business, nor shall such credit or allowance be permitted for a school district tax.

(b) If a resident of New London operates a business or businesses in another taxing municipality in Ohio and the business or businesses incur a loss, the amount of the loss is deemed primarily subject to the taxing jurisdiction of the other taxing municipality and may not be used to reduce the taxpayer's New London tax base.

(c) With respect to any income tax applicable to a "pass-through entity" as that term is defined in Ohio R.C. 718.01, the Village of New London shall grant a credit to taxpayers that are domiciled in the Village of New London for taxes paid to another municipal corporation by a pass-through entity that does not conduct business in the Village. The amount of the credit shall equal the lesser of the following amounts:

- (1) The amount, if any, of tax paid by the pass-through entity to another municipal corporation in this State, apportioned ratably according to the ownership interest of the taxpayer in proportion to the ownership interest of all owners of the entity;
- (2) The amount of tax that would be imposed on the pass-through entity by the Village of New London if the pass-through entity conducted business in the Village, apportioned ratably according to the ownership interest of the taxpayer in proportion to the ownership interest of all owners of the entity.

(d) A refundable credit shall be allowed against the income tax imposed by this chapter for each "qualifying loss," as the same is defined and limited by Ohio R.C. 718.021, in connection with a nonqualified deferred compensation plan, which qualifying loss is sustained by a taxpayer during the taxable year.

- (e)
- (1) Except as provided in subsection (e)(2) hereof, if tax or withholding is paid to a municipal corporation on income or wages, and if New London 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, New London shall allow a nonrefundable credit, against the tax or withholding paid to the first municipal corporation with respect to such income or wages.
  - (2) If the tax rate in New London is less than the tax rate in the first municipal corporation, then the credit described in subsection (e)(1) hereof shall be calculated using the tax rate in effect in New London.
  - (3) Nothing in this section permits any credit carry forward.  
(Ord. 2015-18. Passed 11-23-15.)

#### **181.05 ADMINISTRATION.**

(a) It shall be the duty of the Fiscal Officer to annually audit the records of the Income Tax Clerk and to conduct such other inspections and audits as she deems appropriate to insure that proper procedures, required by the State Code and Ordinances, are being met.

(b) It shall be the duty of the Income Tax Clerk, under the direct supervision of the Village Fiscal Officer:

- (1) To receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; to report and turn over to the Fiscal Officer, all monies so received.
- (2) To keep accurate records for a minimum of five years, showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

- (3) To enforce the provisions of this chapter and to enforce the rules and regulations of Council, relating to any matter or thing pertaining to the collection of Village income taxes and the administration and enforcement of the provisions of this chapter, including provisions for the examination and correction of returns and payments. In doing so, the Income Tax Clerk shall have any and all of the powers and authority set forth in Sections 718.13, 718.24 and 718.26 of the Revised Code.

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

(d) Subject to the consent of the Board of Review or pursuant to regulations approved by the Council, the Income Tax Clerk shall have the power to compromise any interest or penalty, or both, imposed by this chapter.

(e) A Department of Taxation is hereby created within the Office of the Fiscal Officer. Such department of taxation shall have such deputies, clerks and other employees as may be from time to time determined by Council, and shall receive such salary as may be determined by Council. The Fiscal Officer shall recommend all appointments of personnel and purchase all equipment, supplies, and materials for the department of taxation subject to the approval of Council. The Department of Taxation shall be charged with the administration and operation of this chapter, under the direction of the Village Fiscal Officer. The Fiscal Officer shall prescribe the form and method of accounts and reports for said department, as well as the forms for taxpayer's returns and declarations and shall be charged with the internal examination and audit all such accounts. The Income Tax Clerk shall exhibit accurate records showing the amount received from each taxpayer, and the date of said receipts. The Fiscal Officer shall also make written reports to Council annually of all monies collected hereunder during the preceding year.

(f) Taxpayers may submit written requests to the Income Tax Clerk for official opinions as to whether or how certain income, sources of income, or a certain activity or transaction will be taxed. The Income Tax Clerk may choose not to offer such an opinion; however, formal opinions which are issued shall be binding on the Village. The procedures for requesting and issuing such opinions of the tax administrator, and their legal effect and use, shall be as specified in Revised Code Section 718.38.

(g) The Fiscal Officer or his duly authorized agent or employee, may, when it is in the best interests of the Village:

- (1) Compromise a claim;
- (2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

In this regard, "claim" means a claim for an amount payable to the Village corporation that arises pursuant to the provisions of this chapter. The Fiscal Officer, or designee, may consider the following standards when ascertaining with respect to a claim whether a compromise or payment-over-time agreement is in the best interests of the Village:

- (A) There exists a doubt as to whether the claim can be collected.
- (B) There exists a substantial probability that, upon payment of the claim and submission of a timely request for refund with respect to that payment, the tax administrator would refund an amount that was illegally or erroneously paid.

- (C) There exists an economic hardship such that a compromise or agreement would facilitate effective tax administration.
- (D) There exists a joint liability among spouses, one of whom is an innocent spouse, provided that any relief under this standard shall only affect the claim as to the innocent spouse. A spouse granted relief under section 6015 of the Internal Revenue Code with regard to any income item is rebuttably presumed to be an innocent spouse with regard to that income item to the extent that income item is included in or otherwise affects the computation of a municipal income tax or any penalty or interest on that tax.
- (E) Any other reasonable standard that the tax administrator establishes.

The Fiscal Officer's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable. A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall inure to the benefit of only the parties to the compromise or agreement, and shall not extinguish or otherwise affect the liability of any other person. 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. (Ord. 2015-18. Passed 11-23-15.)

#### **181.06 INVESTIGATIVE POWERS OF FISCAL OFFICER; PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.**

(a) The Fiscal Officer or his duly authorized agent or employee, is hereby authorized to examine the books, papers and records of any employer, or of any taxpayer or person subject to the tax, or believed to be 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. At or before the commencement of an audit, the Village employee carrying it out shall provide a Notice to the taxpayer, as specified in Revised Code Section 718.36(A); and the procedures for carrying out the audit as specified in Revised Code Section 718.36 shall be followed.

Every such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish to the Fiscal Officer or his duly authorized agent or employee, within thirty days following a written request by the Fiscal Officer or his duly authorized agent or employee, the means, facilities, and opportunity for making such examination and investigations as are hereby authorized.

(b) The Fiscal Officer, or his duly authorized agent or employee, is hereby authorized to examine any person, employer or employee under oath, concerning any income which was or should have been returned for taxation, and for this purpose may compel the production of books, Federal income tax records, papers and records and the attendance of all persons before him whether as parties or witnesses, wherever he believes such persons have knowledge of such income.

(c) The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with any order or subpoena of the Fiscal Officer authorized hereby shall be deemed a violation of this chapter.



(d) Tax returns, investigations, hearings and all audit papers and information connected therewith are confidential and shall be carefully preserved so that they shall not be available for inspection by anyone other than the proper agents of the Village for official purposes.

(e) Any information gained as the result of the filing of any tax returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes (which includes the exchange of information with other tax authorities) and except in accordance with proper judicial order. Any person divulging such information shall upon conviction thereof be deemed guilty of a misdemeanor of the first degree. Each disclosure shall constitute a separate offense. In addition to the above penalties, any employee of the Village who violates the provisions of this section relative to disclosure of confidential information shall be immediately dismissed from the service of the Village.  
(Ord. 2015-18. Passed 11-23-15.)

### **181.07 INTEREST AND CIVIL PENALTIES.**

(a) For purposes of this Section:

- (1) "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.
- (2) "Applicable Interest Rate" means the federal short-term rate, rounded to the nearest whole number per cent, plus five per cent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined. By the thirty-first day of October of each year the Income Tax Clerk shall publish the Applicable Interest Rate applicable to the next succeeding calendar year.

(b) Whenever a taxpayer, employer, any agent of the employer, or any other payer for any reason fails, in whole or in part, to make to the Village timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the Village any return required to be filed, the interest amounts and penalties prescribed in this Section shall be paid, as follows:

- (1) Interest shall be imposed at the Applicable Interest Rate, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.
- (2) (A) With respect to unpaid income tax and unpaid estimated income tax, a penalty equal to fifteen per cent of the amount not timely paid shall be paid.  
(B) With respect to any unpaid withholding tax, a penalty equal to fifty per cent of the amount not timely paid shall be paid.  
(C) With respect to returns other than estimated income tax returns, a penalty of twenty-five dollars 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 shall be paid. This penalty shall not exceed one hundred fifty dollars for each failure.
- (3) In addition to any interest and penalties, all of the Village's post-judgment collection costs and fees, including attorney's fees shall be paid by the taxpayer, employer, any agent of the employer, or any other payer.

Notwithstanding the foregoing paragraphs, no penalty, interest, or other assessment will be made for the late payment or nonpayment of estimated tax liability in either of the following circumstances: the taxpayer is an individual who lives in the Village but was not domiciled in the Village on January 1 of the current calendar year; or the taxpayer has remitted through estimated tax payments or otherwise a total amount which is at least equal to one hundred percent (100%) of the taxpayer's tax liability for the preceding year as shown on the return filed by the taxpayer for that preceding year, provided that the return for the preceding year reflected a twelve month period and the taxpayer filed a return for the preceding year.

(c) The Income Tax Clerk shall have the authority to abate or partially abate penalties or interest imposed under this section when the tax administrator determines, in the Income Tax Clerk's sole discretion, that such abatement is appropriate.  
(Ord. 2015-18. Passed 11-23-15.)

### **181.08 VIOLATIONS.**

(a) The following shall be considered violations of this chapter:

- (1) Failing, neglecting or refusing to make any return or declaration required by this chapter; or
- (2) Making any incomplete, false or fraudulent return; or
- (3) Failing, neglecting or refusing to pay the tax, penalties or interest imposed by this chapter; or
- (4) Failing, neglecting or refusing to withhold the tax from employees or to remit such withholding to the Income Tax Clerk; or
- (5) Refusing to permit the Fiscal Officer or any duly authorized agent or employee to examine books, records and papers and Federal income tax returns relating to the income or net profits of a taxpayer; or
- (6) Failing to appear before the Fiscal Officer and to produce books, records, federal income tax returns and papers relating to the income or net profits of a taxpayer under order or subpoena of the Fiscal Officer; or
- (7) Refusing to disclose to the Fiscal Officer any information with respect to the income or net profits of a taxpayer; or
- (8) Failing to comply with the provisions of this chapter or any order or subpoena of the Fiscal Officer authorized hereby; or
- (9) Attempting to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(b) Any person who violates any of the provisions of subsection (a) hereof shall be guilty of a misdemeanor of the first degree.

(c) The failure of any employer or taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return or declaration, from filing such form, or from paying the tax.  
(Ord. 2015-18. Passed 11-23-15.)

### **181.09 ALLOCATION OF FUNDS.**

(a) The funds collected pursuant to the initial one percent (1%) tax provided for in Section 181.02 of the Codified Ordinances shall be deposited in the General Fund and said funds collected for the tax period of January 1, 1974 and thereafter, shall be disbursed in the following order, to wit:

- (1) Such part thereof as shall be necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provisions thereof.
- (2) The balance of the funds remaining in the General Fund shall be available for appropriation, as deemed necessary by the Council of the Village of New London, for any lawful Municipal purposes.

(b) The funds collected pursuant to the additional fifty hundredths of one percent (.50%) provided for in Section 181.02 of the Codified Ordinances shall be deposited in the General Fund and said funds collected for the tax period of January 1, 2011, and thereafter, or any renewal thereof, shall be used to defray Police and Fire Department operating expenses only. (Ord. 2015-18. Passed 11-23-15.)

### **181.10 ASSESSMENTS; APPEAL RIGHTS; BOARD OF TAX REVIEW.**

(a) For purposes of this section, "Assessment" means a written finding by the Income Tax Clerk that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the board of tax review and has "ASSESSMENT" written in all capital letters at the top of such finding. "Assessment" does not include an informal notice denying a request for refund, a billing statement notifying a taxpayer of current or past-due balances owed to the Village, a request for additional information, a notification to the taxpayer of mathematical errors, or other written correspondence to a person or taxpayer that does meet the foregoing criteria.

(b) Assessments shall be served in the manner authorized by Revised Code Section 718.18. A taxpayer may appeal such decision within sixty days after receipt of such service.

(c) The Board of Tax Review shall consist of three members. Two members shall be appointed by the Council, but such appointees may not be employees, elected officials, or contractors with the Village 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. This member may be an employee of the Village, but may not be the Fiscal Officer, the Income Tax Clerk, or an employee directly involved in municipal tax matters, or any direct subordinate thereof. The term for members of the board of tax review appointed by the Council shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by Council. The board member appointed by the Mayor shall serve at the discretion of the Mayor.

Members of the board of tax review appointed by Council may be removed by Council by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the Council authority 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.

A member of the board who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

A vacancy in an unexpired term shall be filled in the same manner as the original appointment within sixty 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 shall impair the power and authority of the remaining members to exercise all the powers of the board.

If a member is temporarily unable to serve on the board due to a conflict of interest, illness, absence, or similar reason, another individual may be appointed to temporarily serve on the board 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.

All members of said Board shall serve without compensation.

(d) A majority of the members of the Board of Tax Review shall constitute as a quorum. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions in the form of minutes, in a bound book, and shall list members present at each meeting. All hearings of the Board shall be conducted privately and the provisions of Section 181.06 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 of Tax Review on appeal.

(e) Whenever the Fiscal Officer issues a decision regarding a municipal income tax obligation of a taxpayer by way of an Assessment or the denial of a request for refund, the Income Tax Clerk shall notify the taxpayer at the same time of the taxpayer's right to appeal and the manner in which the appeal may be taken. Any person who is aggrieved by a decision of the Income Tax Clerk and who has filed with the Village the required returns or other documents pertaining to the municipal income tax obligation at issue may appeal that decision to the Board of Tax Review by filing a request with the Board; such a request shall be in writing, shall state why the decision should be deemed incorrect or unlawful, and shall be filed within sixty days after the Income Tax Clerk issues the decision complained of.

(f) The Board shall schedule a hearing within sixty days after receiving a request, unless hearing is waived by the taxpayer; and the taxpayer may appear before the Board and be represented by an attorney at law, a certified public accountant, or another representative. The board may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within one hundred twenty days after the first day of the hearing unless the parties agree otherwise. The Board may affirm, reverse, or modify the decision of the Income Tax Clerk or any part thereof and shall issue a written decision within ninety days after the Board's final hearing on the appeal, which shall be sent by ordinary mail to the petitioner within fifteen days after issuing the decision. Any person dissatisfied with any ruling or decision of the Board of Tax Review may appeal therefrom in accordance with Revised Code Section 5717.011. (Ord. 2015-18. Passed 11-23-15.)

#### **181.11 APPLICABILITY.**

This chapter shall not apply to any person, firm, corporation or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. The singular shall include the plural and the masculine shall include the feminine and the neuter. (Ord. 2015-18. Passed 11-23-15.)

#### **181.12 SEVERABILITY.**

If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such sentence, clause, 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 part thereof not been included herein. (Ord. 2015-18. Passed 11-23-15.)

**181.13 INCOME NOT SUBJECT TO TAX.**

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

- (a) 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.
- (b) Poor relief, pensions, social security, railroad retirement benefits, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan unemployment compensation except for supplemental unemployment benefits or similar payments, disability benefits 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.
- (c) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations.
- (d) 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 recognized under federal or state law.
- (e) 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.
- (f) Earnings and income of all persons under eighteen years of age, whether residents or non-residents.
- (g) "Intangible income," which shall mean 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 Revised Code, 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.
- (h) Unreimbursed employee business expenses (2106 expenses) which the employee has deducted as an itemized deduction on the Federal tax return, 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. 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. . Taxpayer must furnish a copy of the Form 2106 and Schedule "A" as filed with IRS.
- (i) Compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the municipal corporation on not more than twenty days in a taxable year, except and unless either the individual's base of operation is located within the Village; or 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 these purposes, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in

section 718.011 of the Revised Code. Compensation to which this exemption applies shall be treated as earned or received at the individual's base of operation; or, if the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled. For these purposes "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.

- (j) Items excluded from Federal gross income pursuant to Section 107 of the Internal Revenue Code, commonly referred to as "parsonage allowances".
- (k) Compensation paid under Section 3501.28 or 3501.36 of the Revised Code to a person serving as a precinct election official, to the extent that such compensation does not exceed one thousand dollars annually. Such compensation in excess of one thousand dollars shall be subjected to taxation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.
- (l) 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 Revised Code.
- (m) 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 New London pursuant to Section 709.023 of the Revised Code, unless the person is subject to such taxation because of residence or domicile within New London. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.
- (n) Alimony and child support received.
- (o) 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.
- (p) Employee compensation that is not qualifying wages as defined in Section 181.01.
- (q) 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.
- (r) 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.
- (s) Any item of income that is exempt income of a pass-through entity under division (C) 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.

(t) "Qualifying wages," to the extent that they are not subject to withholding for the Village, as specified in Section 118.012; provided, however, that this exemption does not apply if the employee resided in the Village of New London at the time the employee earned the wages; or if the employer elects to withhold taxes; or, if 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, 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, and the employee receives a refund of the tax on the basis of not performing services in the municipal corporation.

(u) Income the taxation of which is prohibited by the constitution or laws of the United States.

(v) Income of any member or employee of the Ohio general assembly including the lieutenant governor which income is received as a result of services rendered as such member or employee and is paid from appropriated funds of this state, unless such member or employee is a resident of New London.

(w) Income of the chief justice or a justice of the supreme court received as a result of services rendered as the chief justice or justice, unless such justice is a resident of New London. (Ord. 2015-18. Passed 11-23-15.)

#### **181.14 REFUNDS.**

(a) Should it appear that any taxpayer has paid more than the amount of the tax to which the Village of New London is entitled under the provisions of this chapter, a refund of the amount so overpaid shall be made, provided a proper claim for refund of such overpayment of tax has been filed by the taxpayer, or same may be applied toward the declaration of tax due for the ensuing year. Claims for refunds shall be made on forms prescribed by and obtainable from the income Tax Clerk. The Income Tax Clerk may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(b) If the Income Tax Clerk denies in whole or in part a refund request, the Income Tax Clerk 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 appeal.

(c) All applications for refunds shall be made within three years of the date when a final return was due or the tax was paid, whichever is later.

(d) No refund will be made for an amount less than ten dollars (\$10.00).

(e) A request for a refund that is received after the last day for filing shall be considered to have been filed in a timely manner if any of the following situations exist:

(1) 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.

(2) 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.

- (3) 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.

(f) Interest at the Applicable Interest Rate 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 ninety days after the final filing date of the annual return or ninety 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. (Ord. 2015-18. Passed 11-23-15.)

### **181.15 ANNUAL RETURN AND PAYMENT OF TAX.**

(a) Effective January 1, 1997, each taxpayer eighteen years of age or older whose earnings or profits are subject to the tax imposed by this chapter shall, whether or not tax is due but, subject to paragraph (b) following, on or before April 15th of each year make and file a return with the Income Tax Clerk on a form furnished by or obtainable from the Income Tax Clerk setting forth the aggregate amount of salary, wages or other compensation and net profits earned by him during the preceding year and subject to the tax, together with other pertinent information as the Income Tax Clerk may require. However, when the final return is made for a fiscal year or other period different from the calendar year, the return shall be made within 105 days from the end of such fiscal year or other period whether or not a tax is due thereon. The tax due shall be computed on the return and the taxpayer shall pay the tax due at the time of filing. No remittance is required if the amount shown to be due is ten dollars or less. 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.

Such return shall be deemed filed when postmarked by the United States Post Office or delivered during normal business hours to the Tax office. Notwithstanding any filing deadlines prescribed by this section, an annual income tax return or report due to the Village may be filed within the time prescribed in the federal income tax code for the corresponding tax reporting period if such period is later than the time allowed in this section.

(b) 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. If an individual is unable to complete and file a return or notice required, 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. Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust. Spouses may file a joint return.



(c) Each return required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury. Each return required to be filed 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. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the tax administrator to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the tax administrator with information that is missing from the return, to contact the tax administrator for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the tax administrator and has shown to the preparer or other person. When income tax returns, reports, or other documents require the signature of a tax return preparer, a facsimile of such a signature shall be acceptable in lieu of a manual signature.

(d) The Income Tax clerk may require a taxpayer who is an individual to include, with each annual return, amended return, or request for refund required under this section, copies of only 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 or refund request, any other documentation necessary to support the refund request or 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. The Income Tax Clerk 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. After a taxpayer files a tax return, the Income Tax Clerk may request, and the taxpayer shall provide, any information, statements, or documents required by the municipal corporation to determine and verify the taxpayer's municipal income tax liability.

(e) The return of an employer or employers showing the amount of tax deducted by such employer or employers from the salaries, wages, or compensation of any employee and paid by him or them to the Income Tax Clerk, shall be accepted as the return required of any employee whose sole income subject to the tax is such salary, wages or compensation.

(f) Extension of time for filing returns. Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. 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. If the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of section 5747.08 of the Revised Code, a taxpayer shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as the extended due date of the state income tax return. A member of the national guard of any state, or of a reserve component of the armed forces of the United States called to active duty, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the income tax clerk for both an extension of time for filing of the return and an extension of time for payment of taxes pursuant to the provisions of Revised Code Section 718.052.

(g) "Pass-through entities" (e.g., partnerships, limited liability companies and S corporations) as that term is defined in Ohio R.C. 718.01, must file an annual return and shall pay the applicable tax on the income of the pass-through entity in the hands of that entity, and the same income shall not be taxed, nor a return filed, for said income in the hands of the owners of the entity.

(h) If a taxpayer operates a business (including rentals or leasing) which sustains a net operating loss during the taxable year and has no other source of business income which is subject to the tax, the net operating loss may be carried forward for a period of up to five consecutive years subsequent to the year of the loss to be used against future profits generated by a business; but such net operating business losses shall not be deducted from any individual's "qualifying wages" or nonbusiness income under any circumstances.

(i) Subject to subsection (h), if a taxpayer has multiple sources of income subject to the tax, he or she may combine the sources of income to arrive at the income subject to New London income tax. This includes income from husbands and wives which may be combined to arrive at the income subject to New London income tax.

(j) In lieu of the forms adopted by the Income Tax Clerk as provided in paragraph (a) above, a taxpayer may file a generic form of any return, report, or other document if the generic form, once completed and filed, contains all of the information required to be submitted in the standard form prescribed by the Income Tax Clerk, so long as the taxpayer complies with the rules or ordinances of the Village governing the filing of returns, reports, or other documents.

(k) The Village of New London shall accept for filing a consolidated income tax return from any affiliated group of corporations subject to the Village's tax if that affiliated group filed for the same tax reporting period a consolidation return for Federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code; the rules, conditions or eligibility, and calculations prescribed in Revised Code 718.06 shall govern any such consolidated returns.

(l) On and after January 1, 2005, the Village will accept a return, an estimated return, and payments of tax, which have been properly submitted in accordance with the Ohio Business Gateway.

(m) A taxpayer shall file an amended return with the Income Tax Clerk if any of the facts, figures, computations, or attachments required in the taxpayer's annual return to determine the tax due levied by the Village must be altered as the result of an adjustment to the taxpayer's federal income tax return, whether initiated by the taxpayer or the internal revenue service, and such alteration affects the taxpayer's tax liability under this chapter. 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 Income Tax Clerk before filing the amended return. (Ord. 2015-18. Passed 11-23-15.)

### **181.16 CONTRACTOR COMPLIANCE.**

No building permit shall be issued by the Village and no building or fixture construction or repair work shall be undertaken within the Village, including but not limited to plumbing, sewer, heating, electrical, water proofing, siding, roofing, blacktop, landscaping, lawn maintenance, tree work and any other work relating to real estate, building or fixture construction or repair, until the contractor and/or sub-contractor, has first registered his name, address, Social Security number, E.I.N. and principal place of business with the Village Income Tax Department and obtained a Certificate of Registration from said Department.

- (a) In the case where a sub-contractor's name is unknown at the time of initial registration of the contractor, such registration shall be permitted and thereafter, within five days for obtaining such information, the contractor and subcontractor shall each register with the Village Income Tax Department.
- (b) Failure of the contractor to provide registration information as provided above shall result in the revocation of any registration and certificate previously issued. Revocation shall also occur in the event of failure to file tax return, including withholding returns, failure to withhold and/or pay any taxes, interest or penalties owed to the Village, failure to be current in the obligation to pay any taxes, interest or penalties owed to the Village, or for other good cause articulated by the Income Tax Department. Otherwise, said registration of the change in any relevant information as set forth herein to be declared, or the same shall be revoked, subject to re-registration in compliance with this section.
- (c) Any fees for the above shall be set by the Tax Department and shall bear a reasonable relation to the work and/or forms expense involved in such registration and issuing of said certificate.
- (d) In cases of transient and/or temporary work being done in the Village, persons, firms, partnership or corporations performing the same shall be subject to registration, but the Tax Department is authorized to charge a reasonable blanket amount to said contractor and/or subcontractor to cover registration fees and any taxes likely to be incurred for said work being done in the Village. However, this shall not include the responsibility and liability for employees' withholding taxes, which still shall be required under this chapter, unless the same has specifically been included. If said taxpayer does not wish to pay said blanket amount, suggested by the Tax Department, said taxpayer shall be charged the registration fee as set forth herein and be responsible for filing all returns and paying all taxes, penalties and interest under this chapter.

(Ord. 2015-18. Passed 11-23-15.)

**181.17 EXEMPTIONS FROM FILING ANNUAL TAX RETURNS.**

If any of the exemptions shown below apply, such person need not complete the balance of the form, except for the Declaration and signature at the bottom thereof. Income Tax Form shall have the following exemptions language thereon:

1. \_\_\_\_\_ Retired. No income subject to the Village of New London Income Tax for the entire year of 20\_\_\_\_\_. I received only Social Security, Pension, Interest, or Dividend Income. I do not own rental property in my name or as a partner or Sub-S Corporation shareholder.  
Date retired: \_\_\_\_\_. Former Employer \_\_\_\_\_.
2. \_\_\_\_\_ Unemployed. No earned income for the entire year 20\_\_\_\_\_.
3. \_\_\_\_\_ Homemaker.
4. \_\_\_\_\_ Disabled.
5. \_\_\_\_\_ Welfare.
6. \_\_\_\_\_ A.D.C.
7. \_\_\_\_\_ A member of the Armed Forces of the United States for the entire year 20\_\_\_\_\_. And on active duty military status. (This does not include civilians employed by the Military or National Guard.)
8. \_\_\_\_\_ Non-resident. I never lived in New London, Ohio and I do not work in or receive income from New London, Ohio.
9. \_\_\_\_\_ I have moved from New London, Ohio before this tax year and have no income subject to New London, Ohio Village Income Tax.

Date moved: . \_\_\_\_\_

(Ord. 2015-18. Passed 11-23-15.)

**181.18 COLLECTION AT SOURCE; WITHHOLDING BY EMPLOYER.**

(a) It is required of each employer within the Village of New London (as defined in Section 181.01(f)) who employs one or more persons on a salary, wage, commission or other compensation basis, to deduct from compensation paid to such employee subject to this chapter at the time of such payment, the tax imposed in Section 181.02 on such salary, wage, bonus, incentive payment, commission or other compensation due by said employer to said employee.

(b) Notwithstanding the provisions of subsection (a) hereof, when, an employer within the Village of New London employs a Village of New London resident in another taxing municipality which requires the employer to deduct the tax from such taxing municipality from the New London resident employed there, such employer shall withhold and remit to the Village of New London the difference, if any, between the tax imposed by such other taxing municipality and the tax imposed by this chapter or shall withhold New London tax on one hundred percent (100%) of the income subject to New London tax if the New London resident/employee is employed in a location which does not impose municipal tax.

- (c) (1) Each employer shall make and file a withholding tax return with the Income Tax Clerk and pay to the Income Tax Clerk the taxes deducted and withheld on the fifteenth day of the month following the end of each calendar quarter, i.e., April 15th , July 15th , October 15th and January 15th .
- (2) Notwithstanding the foregoing, 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 municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and

withheld on behalf of the municipal corporation in any month of the preceding calendar quarter exceeded two hundred dollars, Taxes required to be deducted and withheld shall be remitted monthly to the tax administrator. Payment shall be made so that the payment is received by the tax administrator not later than fifteen days after the last day of each month.

(d) Such return shall be on a form or forms prescribed by and obtainable from the Income Tax Clerk and shall be deemed filed when postmarked by the United States Post Office or delivered to the Tax office during normal business hours. Such employer, in collecting the tax, shall be deemed to hold the same as Trustee for the benefit of the City until payment is made by such employer to 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.

(e) The officer or employee having control or supervision or charged with the responsibility of filing the return and making the payment, shall be personally liable for failure to file the return and making the payment, or pay the taxes, penalty and interest 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 and penalty and interest due.

(f) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Income Tax Clerk listing the names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the municipal corporation during the preceding calendar year, 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, 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, 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, and other information as may be required by the Income Tax Clerk. At the time of filing this return, the employer shall pay over any amount deducted or which should have been deducted or withheld during the preceding year but which was not remitted.

(g) All individuals, businesses, employers, brokers or others who are required under the Internal Revenue Code to furnish forms 1099 to IRS for individuals or businesses to whom or which they have paid nonemployee compensation, shall furnish copies of the said form 1099s to the Income Tax Clerk or in lieu thereof, a listing containing the same information as required by IRS on the 1099s on or before the due date for such forms 1099 as established by IRS. Failure to provide the foregoing information will result in any deduction for payment by the taxpayer taken on the taxpayer's tax return to be disallowed.

- (1) The deducting and withholding of personal service compensation of all other employees (including officers of corporations) shall attach to the portion of the personal service compensation of such employee which the total number of working days employed within the Village bears to the total number of working days employed within and outside the Village.
- (2) If it is impossible to apportion the earnings as provided above, because of the peculiar nature of the service of the employee, or the unusual basis of compensation, apportionment shall be made in accordance with the facts and the tax deducted and withheld accordingly.

- (3) The occasional entry into the Village of a nonresident employee who performs the duties for which he is employed entirely outside the Village, but enters the Village for the purpose of reporting, receiving instructions, accounting, etc., incidental to his duties outside the Village, shall not be deemed to take such employee out of the class of those rendering their service entirely outside the Village.

(h) An employer shall withhold the tax on the full amount of any advance made to an employee on account of commissions where such advances are in excess of commissions earned.

(i) An employer, required to withhold the tax on compensation paid to an employee shall, in determining the amount on which the tax is to be withheld, ignore any amount allowed and paid by the employer to the employee for expense necessarily and actually incurred by the employee in the actual performance of his services, provided, that such expense must be of the kind and in the amount recognized and allowed as deductible expense for Federal income tax purposes.

(j) The mere fact that the tax is not withheld will not relieve the employee of the responsibility of filing a return and paying the tax on the compensation received. However, if the tax has been withheld but has not been paid over to the Village, the employee is relieved of responsibility to the extent of the taxes withheld, unless the employee colluded with the employer in connection with the failure to remit payment.

(k) Commissions and fees paid to professional men, brokers, and others who are independent contractors and not employees of the payor, are not subject to withholding or collection of the tax at the source. Such taxpayers must in all instances file returns and pay the tax pursuant to the provisions of Section 181.02.

(l) The failure of any employer, residing either within or outside the Village, to collect the tax and to make any return prescribed herein, shall not relieve the employee from the payment of such tax in compliance with this chapter respecting the making of returns and the payment of taxes.

(m) The requirements of this section shall apply to any nonresident employer, or to the agent of such a nonresident employer, or to any other nonresident payer, who pays an individual any item included in the taxable income of that individual employee or payee, if the total amount of tax required to be deducted and withheld for the Village on account of all of the employer's employees or payer's payees exceeds one hundred fifty dollars (\$150.00) for the calendar year.

(n) For tax years 2004 and thereafter, the obligations to withhold taxes described herein shall extend only to qualifying wages as defined in this chapter.  
(Ord. 2015-18. Passed 11-23-15.)

#### **181.18.1 COLLECTION AT SOURCE: LANDLORD PROVISIONS.**

Every owner of one or more rental units is hereby directed to furnish to the Income Tax Administrator, a semi-annual roster of the names of all persons considered by that owner to be the tenant and/or lessee in such rental unit and shall also file a statement of any changes in the roster at the end of each month. The semi-annual statement provided for herein shall be filed with the Income Tax Clerk on or before the thirty-first day of January and the thirty-first day of July, unless an extension of time is granted by the Tax Administrator.  
(Ord. 2015-18. Passed 11-23-15.)

### **181.18.2 COLLECTION AT SOURCE: WINNINGS FROM CASINO OR VIDEO LOTTERY TERMINAL.**

Each casino facility or casino operator, as defined in Section 6(C)(9) of Article XV, Ohio Constitution, and section 3772.01 of the Revised Code, respectively, and each lottery sales agent conducting video lottery terminals on behalf of the state is hereby required to withhold and remit municipal income tax to the Income Tax Clerk, with respect to amounts other than qualifying wages, as provided in Section 718.031 of the Revised code and subject to the procedures, requirements, and penalties stated therein.  
(Ord. 2015-18. Passed 11-23-15.)

### **181.19 DECLARATIONS.**

(a) An employee whose entire wages, salaries or other compensation for any taxable year will be subjected to the withholding provisions under Section 181.18 and whose tax will accordingly be withheld as to this entire earnings for such year by his employer, and who during such taxable year expects to derive no other compensation or other income which is subject to tax under this chapter, need not file a declaration as provided in this section.

(b) All other taxpayers, as defined in this chapter subject to the taxes imposed in Section 181.02, and every taxpayer who anticipates any income or net profits not subject to total withholdings as provided in the next preceding paragraph, shall file with the Village Income Tax Clerk a declaration of his estimated tax as follows: On or before April 30 of each calendar year, taxpayer shall file a declaration of his estimated tax for the taxable period beginning January 1, and ending December 31 of the calendar year. Taxpayers filing joint returns shall file joint declarations of estimated taxes.

(c) Taxpayers that are not individuals, who are permitted pursuant to the provisions of Section 181.03 to file a return and pay their tax upon a fiscal year basis, shall file their declaration on or before the fifteenth day of the fourth month following the beginning of each such fiscal year. Those taxpayers on a fiscal year basis shall make payments as follows

- 22½% by the 15th day of the fourth month of the taxpayer's taxable year;
- 45% by the 15th day of the sixth month;
- 67½% by the 15th day of the ninth month; and
- 90% by the 15th day of the 12th month.

(d) The estimated tax for calendar year taxpayers may be paid in full with the filing of the declaration or in installments as follows:

- (1) For calendar year taxpayers that are individuals:

- 22½% by April 30
- 45% by July 31
- 67½% by October 31
- 90% by January 31

Any amounts deducted and withheld for taxes from the compensation of an individual shall be considered as estimated taxes paid in equal amounts on each of the payment dates.

- (2) For calendar year taxpayers that are not individuals:

- 22½% by the taxpayer's Federal return filing date
- 45% by June 15
- 67½% by September 15
- 90% by December 15

(e) The declarations so required shall be filed upon a form furnished by or obtainable from the Clerk-Treasurer. Any taxpayer who has filed an estimate for Federal Income Tax purposes may, in making the declaration required hereunder, simply state therein that the figures therein contained are the same figures used by the taxpayer in making the declaration of his estimate for the Federal Income Tax. However, in addition to such statement, any such taxpayer may, in such declaration, modify and adjust such declared income so as to exclude therefrom income which is not subject to tax under this chapter.

(f) Any estimate filed hereunder may be amended by the filing of an amended estimate at the time prescribed for the payment of any installment of tax paid in accordance with subsection (g) hereof.

(g) If any such taxpayer shall, on or before any of the installment payment dates specified herein, file an amended declaration showing an increase or decrease of the estimated tax, the installments then and thereafter due shall be increased or diminished (as the case may be) in such manner that the balance of the estimated tax shall be fully paid on or before the last date of payment for the taxable year.

(h) An underpayment of any portion of tax liability shall be deemed due to reasonable cause and no penalty shall be added to the taxes for the taxable year if any of the following apply:

- (1) The amount of estimated taxes that were paid equals at least ninety per cent of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.
- (2) The amount of estimated taxes that were paid equals at least one hundred per cent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the Village for that year.
- (3) The taxpayer is an individual who resides in the municipal corporation but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

(i) The Income Tax Clerk may waive the requirement for filing a declaration of estimated taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.  
(Ord. 2015-18. Passed 11-23-15.)

#### **181.20 RECORDS TO BE KEPT BY EMPLOYERS AND TAXPAYER.**

Employers and others subject to the tax under this chapter are required to keep such records as will enable the filing of true and accurate returns, whether of taxes withheld at source or of taxes payable upon earnings or net profits, or both, and such records are to be preserved to enable the Fiscal Officer, or any agent or employee of the Fiscal Officer, to verify the correctness of the returns filed. (Ord. 2015-18. Passed 11-23-15.)

#### **181.21 INCOME TAX FUND.**

The Fiscal Officer shall cause to be created a separate fund to be known as the Income Tax Fund, into which receipts of Village Income Tax shall be deposited.  
(Ord. 2015-18. Passed 11-23-15.)



**181.22 COLLECTION OF UNPAID TAXES; CIVIL LITIGATION; CRIMINAL PROSECUTION.**

(a) All taxes imposed by this chapter remaining unpaid when the same have become due, together with all interest and penalties therefor, become a debt due the Village from the taxpayer, and are recoverable as other debts by suit instituted by the Village Solicitor.

(b) 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; provided, however, that this time limit may be extended at any time if both the Income Tax Clerk and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension; or
- (ii) One year after the conclusion of the qualifying deferral period, if any. "Qualifying deferral period" means a period of time beginning and ending as follows:
  - (A) Beginning on the date a person who is aggrieved by an assessment files an appeal with a local board of tax review. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the local board of tax review with which the aggrieved person filed the request did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.
  - (B) Ending the later of the sixtieth day after the date on which the final determination of the local board of tax review becomes final or, if any party appeals from the determination of the local board of tax review, the sixtieth day after the date on which the final determination of the local 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.

No civil action to recover municipal income tax or related penalties or interest shall be brought during either the period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties, or the period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

(b) Civil actions to recover City tax, interest and penalties on City tax shall be brought within three years after the tax was due or the return was filed, whichever is later.

(c) Prosecutions for an offense made punishable under this chapter 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 the income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

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

- (e) (1) 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 the municipal corporation does not prejudice any claim for refund upon final determination of the appeal.
- (2) 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 local board of tax review created under section 718.11 of the Revised Code, 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 amount due from the party assessed under the corrected assessment is less than the amount paid, there shall be issued to the appellant or to the appellant's assigns or legal representative a refund in the amount of the overpayment, with interest on that amount at the Stated Interest Rate. (Ord. 2015-18. Passed 11-23-15.)

#### **181.23 IDENTIFICATION REQUIRED.**

Agents and employees charged with the duty of inspection or auditing of records of employers and taxpayers will carry proper identification which shall be subject to examination by any person whose records are sought to be examined.  
(Ord. 2015-18. Passed 11-23-15.)

#### **181.24 SAVINGS CLAUSE; COMPLIANCE WITH STATE LAW.**

(a) If any provision, sentence, clause, section or part of this chapter is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only that particular sentence, clause, 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 provision, sentence, clause, section or part thereof had not been included herein.

(b) This chapter, all subsequent tax ordinances and all preceding tax ordinances, including all amendments thereto, shall continue to be effective insofar as the collection of taxes levied thereunder until all said taxes and all penalties and interest thereon are fully paid, and any and all suits and prosecutions for the collection of said taxes, penalties and interest, or for the punishment or violation of said ordinances shall have been fully terminated.

(c) The intention of the Council of the Village of New London is that this Chapter 181 of the Codified Ordinances shall be in full compliance with the provisions and express limitations of Revised Code Chapter 718; the Village of New London is levying this income tax in accordance with the limitations specified in Revised Code Chapter 718, and Revised Code Chapter 718 is hereby incorporated herein by reference as if fully rewritten. In the event of a clear conflict between this Chapter and Revised Code Chapter 718, the provisions of the Revised Code shall be followed.

(d) The tax levied under this Chapter 181 is an annual tax on the income of every person residing in or earning or receiving income in the Village and the tax shall be measured by "municipal taxable income, as defined in Revised Code Section 718.011(A)(1).

- (e) The rate of the tax is as specified in Section 181.02.
- (f) A reciprocity credit is allowed as specified in Section 181.04.
- (g) The purpose of this tax is as specified in Section 181.09.  
(Ord. 2015-18. Passed 11-23-15.)



**CHAPTER 183**  
**Motor Vehicle License Tax**

<b>183.01</b>	<b>Levy of annual tax on motor vehicles.</b>	<b>183.04</b>	<b>Payment.</b>
<b>183.02</b>	<b>Rate of tax.</b>	<b>183.05</b>	<b>Disposition of proceeds.</b>
<b>183.03</b>	<b>Duration.</b>		

**CROSS REFERENCES**

State provisions - see Ohio R.C. 4504.172 et seq.

**183.01 LEVY OF ANNUAL TAX ON MOTOR VEHICLES.**

There is hereby levied an annual license tax upon the operation of motor vehicles on the public roads or highways pursuant to Ohio R.C. 4504.172, for the purposes of paying the costs and expenses of enforcing and administering the tax provided for in this chapter; and to provide additional revenue for the purposes set forth in Ohio R.C. 4504.06, and to supplement revenue already available for such purposes.

(Ord. 87-14-A. Passed 9-15-87.)

**183.02 RATE OF TAX.**

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

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

(Ord. 87-14-A. Passed 9-15-87.)

**183.03 DURATION.**

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

(Ord. 87-14-A. Passed 9-15-87.)

**183.04 PAYMENT.**

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

(Ord. 87-14-A. Passed 9-15-87.)

**183.05 DISPOSITION OF PROCEEDS.**

All moneys derived from the tax hereinbefore levied shall be used by the Village for the purposes specified in this chapter.

(Ord. 87-14-A. Passed 9-15-87.)

