

**REGULAR PIQUA CITY COMMISSION MEETING
TUESDAY, JANUARY 4, 2011
7:30 P.M. – COMMISSION CHAMBER – 2ND FLOOR
201 WEST WATER STREET
PIQUA, OHIO 45356**

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

JOINT MEETING WITH WASHINGTON TOWNSHIP TRUSTEES

A. CONSENT AGENDA

a. APPROVAL OF MINUTES

Approval of the minutes from the January 4, 2010 Joint Meeting of the Washington Township Trustees and Piqua City Commission

B. NEW BUSINESS

a. RES. NO. R-1-11

A Resolution reappointing a member to the Board of Trustees of Forest Hill Union Cemetery

C. ADJOURNMENT

REGULAR CITY COMMISSION MEETING

A. CONSENT AGENDA

a. APPROVAL OF MINUTES

Approval of the minutes from the December 21, 2010 Regular City Commission Meeting

B. OLD BUSINESS

a. ORD. NO. 35-10 (2nd Reading)

An Ordinance to vacate a public alley right of way

C. NEW BUSINESS

- a. ORD. NO. 1-11 (1st Reading)
An Ordinance amending Ordinance No. 33-66, relating to the Municipal Income Tax
- b. RES. NO. R-2-11
A Resolution authorizing the City Purchasing Analyst to advertise for bids to make certain purchases during the 2011 year
- c. RES. NO. R-3-11
A Resolution authorizing purchase orders to Chemical Services, F2 Industries, LLC, Marubeni Specialty Chemicals, Huron Lime, Inc., and Univar USA for the 2011 purchase of various Water Treatment Chemicals
- d. RES. NO. R-4-11
A Resolution accepting the resignation of Brian Kellogg as a member of the Energy Board
- e. RES. NO. R-5-11
A Resolution accepting the resignation of Melissa A. Randles as a member of the Tree Committee

D. OTHER

- a. Monthly Reports – November 2010

E. ADJOURNMENT TO EXECUTIVE SESSION

- a. To consider pending or imminent litigation

F. ADJOURNMENT

**MINUTES
PIQUA CITY COMMISSION/WASHINGTON TOWNSHIP
MONDAY, JANUARY 4, 2010
7:30 P.M.**

Piqua City Commission met at 7:30 P.M. in the Municipal Government Complex Commission Chambers located at 201 W. Water Street. Mayor Fess called the meeting to order. Also present were Commissioners Martin, Vogt, Terry, Wilson, and Washington Township Trustees McMaken, Hiegel, and Holfinger. Absent: None.

JOINT MEETING WITH WASHINGTON TOWNSHIP TRUSTEES

Moved by Commissioner Martin, seconded by Trustee McMaken, to approve the Minutes of the January 5, 2009 Joint Meeting with Washington Township Trustees and the Piqua City Commission. Voice vote, Aye: Martin, McMaken, Holfinger, Hiegel, Vogt, Terry, Wilson, and Fess. Nay, None. Motion carried unanimously.

RES. NO. R-1-10

A Resolution reappointing a member to the Board of Forest Hill Union Cemetery

Public Comment

No one came forward to speak for or against Resolution No. R-1-10.

Moved by Trustee Hiegel, seconded by Commissioner Vogt, that Resolution No. R-1-10 be adopted. Voice vote, Aye: Holfinger, McMaken, Hiegel, Martin, Fess, Terry, Vogt, and Wilson. Nay: None. Motion carried unanimously.

Moved by Trustee Holfinger, seconded by Commissioner Martin, to adjourn from the Joint Meeting with Washington Township Trustees at 7:40 P.M. Voice vote, Aye: Holfinger, McMaken, Hiegel, Terry, Vogt, Fess, Martin, and Wilson. Nay: None. Motion carried unanimously.

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION

WASHINGTON TOWNSHIP TRUSTEES

James A. Hiegel

Edward F. McMaken

Paul S. Holfinger

RESOLUTION NO. R-1-11

**A RESOLUTION REAPPOINTING A MEMBER TO
THE BOARD OF TRUSTEES OF FOREST HILL UNION
CEMETERY**

BE IT RESOLVED by the Commission of the City of Piqua, Miami County, Ohio, and by the Board of Trustees of Washington Township, Miami County, Ohio, the majority of all members elected thereto concurring, that:

SEC. 1: Jim Hiegel is hereby reappointed as a member of the Board of Trustees of Forest Hill Union Cemetery for a three-year term to expire on December 31, 2013, or until his successor is confirmed and qualified;

SEC. 2: This Resolution shall take effect and be in force from and after the earliest period allowed by law.

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION

WASHINGTON TOWNSHIP TRUSTEES

**MINUTES
PIQUA CITY COMMISSION
Tuesday DECEMBER 21, 2010
7:30 P.M.**

Piqua City Commission met at 7:00 P.M. in the Municipal Government Complex Commission Chambers located at 201 W. Water Street. Mayor Fess called the meeting to order. Also present were Commissioners Vogt, Martin, Terry, and Wilson. Absent: None.

Special Session

Special Session was called to order at 7:00 P.M.

Moved by Commissioner Martin, seconded by Commissioner Vogt to adjourn into Executive Session to prepare for and review negotiations on compensation or other terms and conditions of employment for City Personnel at 7:02 P.M. Voice vote, Aye: Fess, Vogt, Terry, Wilson, and Martin. Nay: None.

Executive Session

Moved by Commissioner Terry, seconded by Commissioner Martin, to adjourn from Executive Session at 7:25 P.M. Voice vote, Aye: Martin, Vogt, Fess, Terry, and Wilson. Nay: None.

Moved by Commissioner Vogt, seconded by Commissioner Martin, to adjourn from the Special Session at 7:31 P.M. Voice vote, Aye: Vogt, Terry, Martin, Wilson, and Fess. Nay: None.

Moved by Commissioner Wilson, seconded by Commissioner Vogt to convene as the Piqua City Commission at 7:35 P.M. Voice vote, Aye: Wilson, Martin, Fess, Terry, and Vogt. Nay: None.

REGULAR CITY COMMISSION MEETING

Consent Agenda

Approval of Minutes

Approval of the minutes from the December 7, 2010 Regular Piqua City Commission Meeting and the December 9, 2010 Piqua City Commission Work Session.

Moved by Commissioner Martin, seconded by Commissioner Terry, that the minutes of the December 7, 2010 Regular Piqua City Commission Meeting and the December 9, 2010 Piqua City Commission Work Session be approved. Voice vote, Aye: Wilson, Fess, Martin, Terry, and Vogt. Nay: None. Motion carried unanimously.

OLD BUSINESS

ORD. NO. 33-10 (3rd Reading-Amended)

An amended Ordinance to make appropriations for the City of Piqua, Ohio for the year 2011

City Manager Enderle stated this is the third reading of Ordinance No. 33-10 that was amended at the last meeting to include the operation of the Municipal Swimming Pool for an additional \$179,298, which brings the total 2011 budget to 65.3 million dollars. City Manager Enderle went over each line and gave a brief explanation on the fund balance.

Public Comment

No one came forward to speak for or against Ordinance No. 33-10.

Moved by Commissioner Wilson, seconded by Commissioner Vogt, that Ordinance No. 33-10 be adopted, as amended. Roll call, Aye: Martin, Terry, Fess, Wilson, and Vogt. Nay: None. Motion carried unanimously. Mayor Fess then declared Ordinance No. 33-10 adopted, as amended.

ORD. NO. 34-10 (3rd Reading)

An Ordinance repealing Schedule A-1 of Chapter 33 of the Piqua Code and adopting a new Schedule A-1 of Chapter 33 of the Piqua Code, relating to wages of certain Municipal Employees

City Manager Enderle stated this is the third reading to amend the minimum wage rate on Schedule A-1 from \$7.30 per hour to \$7.40 per hour. Passage of the Ordinance will put the City in compliance with state law.

Public Comment

No one came forward to speak for or against Ordinance No. 34-10

Moved by Commissioner Vogt, seconded by Commissioner Martin, that Ordinance No. 34-10 be adopted. Voice vote, Aye: Fess, Martin, Terry, Vogt, and Wilson. Nay: None. Motion carried unanimously. Mayor Fess then declared Ordinance No. 34-10 adopted.

NEW BUSINESS

ORD. NO. 35-10 (1ST Reading)

An Ordinance to vacate a public alley right of way

City Manager Enderle stated the Municipal Power System has purchased the property located on either side of the subject alley way and plans to consolidate the parcels into one tract of land. The purpose for combining the parcels is to create one tract of land. The purpose for combining the parcels is to create one tract large enough to accommodate construction the new modern Power System Service Center. The subject right-of-way is currently vacant with no existing surface improvements and the primary land use in this area is light industrial. The Piqua Planning Commission unanimously recommended their approval of the public alley right-of-way vacation.

Public Comment

No one came forward to speak for or against Ordinance No. 35-10.

Ordinance No. 35-10 was given a first reading.

ORD. NO. 36-10 (1ST Reading)

An Emergency Ordinance to make Appropriations for the City of Piqua, Ohio for the year 2010

City Manager Enderle stated Ordinance No. 36-10 applies to the 2010 Appropriations, and will reflect the final projections that were made to the year end budget, and the appropriate amount to carry thru the end of the year. This needs to be done as an emergency because it covers the last ten days of the year, stated City Manager Enderle.

Moved by Commissioner Vogt, seconded by Commissioner Martin that the rule requiring Ordinance No. 36-10 to be read fully and distinctly on three separate days be suspended. Voice vote, Aye: Martin, Terry, Vogt, Fess, and Wilson. Nay: None. Motion carried unanimously.

Moved by Commissioner Vogt, seconded by Commissioner Terry, that Ordinance No. 36-10 be adopted. Roll call, Aye: Terry, Fess, Wilson, Vogt, and Martin. Nay: None. Motion carried unanimously. Mayor Fess then declared Ordinance No. 36-10 adopted.

Mayor Fess stated she wanted to make a comment concerning the budget. The Commission passed the 2011 Budget without a lot of discussion but wanted citizens to know that the Commission has spend hours and hours, and had quite a few meetings and budget hearings to discuss the budget. This budget was not taken lightly and this Ordinance will clean up the 2010 Budget at this time, said Mayor Fess.

RES. NO. R-150-10

A Resolution awarding a contract to Wenco, Inc. for design and construction management of a new Power System Service Center

City Manager Enderle stated Resolution No. 150-10 is authorizing the services of Wenco, Inc. to provide design and construction management services associated with the construction of the new consolidated Power System Service Center at a cost not to exceed \$400,000. The Power System has included \$150,000 in the 2011 budget for design services, and \$545,000 for early site work including utilities to the Service Center property. It is anticipated that approximately half (\$200,000) of Wenco's fees will be paid in 2011, and the remaining portion \$200,000 to be budgeted and paid in 2012 when the majority of the Service Center construction will be completed, said City Manager Enderle.

Power Systems Director Ed Krieger gave a brief overview of the presentation that was given to the Piqua Energy Board previously. This Resolution is just for the design and construction plans at this time.

Commissioner Wilson stated it should be less than \$400,000, and the fact that local preference of 5% is still given for local contractors bidding on the project should help the bids.

Public Comment

Joe Drapp, Park Avenue, a member of the Piqua Energy Board, stated he wanted to point out both the consulting firm and building itself will be paid for out of funds the city currently has available and will not have a negative effect on any electric utility rates.

Mr. Krieger pointed out the work being done this year is coming out of the cash reserves, and a if we have to take debt for the building, the only other debt the Power System has comes off the books next year and there would not be a rate increase required.

Mr. Drapp stated the Piqua Power System has been managed very well over the years, and is one of the most outstanding Electric Companies in the country.

Moved by Commissioner Terry, seconded by Commissioner Wilson, that Resolution No. R-150-10 be adopted. Roll call, Aye: Fess, Wilson, Vogt, Martin, and Terry. Nay: None. Motion carried unanimously. Mayor Fess declared Resolution No. R-150-10 adopted.

RES. NO. R-151-10

A Resolution requesting authorization to purchase the real property and building(s) located at 517 E. Ash Street on the E. Ash Street Reconstruction Project, payable to Wendy Deras, in the amount not to exceed \$56,000

City Manager Enderle stated the E. Ash Street Reconstruction project has been in the planning & design stages for a number of years. We are nearing the final phase of the project prior to the start of construction, which is scheduled for November of 2011. The right-of-way acquisition phase is the last phase of the project that needs to be completed. This acquisition includes the property located at 517 E. Ash Street; an appraisal has been completed which resulted in the appraisal value of the property at \$56,000. The schedule for the right-of-way acquisition portion is for all work to be completed and on file with the Ohio Department of Transportation by June of 2011.

Mayor Fess inquired as to how the purchase price was determined. City Manager Enderle explained how the appraisals are prepared, and how the city works with the property owner on the final appraisal amount.

Public Comment

No one came forward to speak for or against Resolution No. R-151-10.

Moved by Commissioner Terry, seconded by Commissioner Wilson, that Resolution No. R-151-10 be adopted. Roll call, Aye: Wilson, Vogt, Martin, Terry, and Fess. Nay: None. Motion carried unanimously. Mayor Fess declared Resolution No. R-151-10 adopted.

RES. NO. R-152-10

A Resolution authorizing the City Manager to execute a Labor Contract with Local Union 252, International Association of Firefighters, AFL-CIO-CLC (Fire Officers)

City Manager Enderle stated this is the three-year Labor Contract with Local Union 252, International Association of Firefighters, AFL-CIO-CLC Fire Officers the City has offered for a three-year contract.

Public Comment

Bob Bloom, President Elect of the Firefighters Local Union 252, stated he came to support the Firefighters Agreement stating it is an acceptable agreement. This year the negotiating process was very cordial and very productive, said Mr. Bloom, and thanked the negotiating committee for all their work on the contracts.

Moved by Commissioner Vogt, seconded by Commissioner Martin, that Resolution No. R-152-10 be adopted. Roll call, Aye: Martin, Terry, Fess, Wilson, and Vogt. Nay: None. Motion carried unanimously. Mayor Fess declared Resolution No. R-152-10 adopted.

RES. NO. R-153-10

A Resolution authorizing the City Manager to execute a Labor Contract with Local Union 252, International Association of Firefighters, AFL-CIO-CLC

City Manager Enderle stated this is the three-year contract with Labor Contract with Local Union 252, International Association of Firefighters, AFL-CIO-CLC.

Public Comment

No one came forward to speak for or against Resolution No. R-153-10.

Moved by Commissioner Vogt, seconded by Commissioner Martin, that Resolution No. R-153-10 be adopted. Roll call, Aye: Fess, Wilson, Vogt, Martin, and Terry. Nay: None. Motion carried unanimously. Mayor Fess declared Resolution No. R-153-10 adopted.

RES. NO. R-154-10

A Resolution authorizing the City Manger to execute a Labor Contract with the Ohio Patrolmen's Benevolent Association

City Manager Enderle stated this is the Labor Contract with the Ohio Patrolmen's Benevolent Association.

Commissioner Wilson stated this resolution and the previous two resolutions are all positive agreements on the both the city's side and the city employee's side, and will be very helpful as we move forward with the budget in 2011.

Public Comment

No one came forward to speak for or against Resolution No. R-154-10.

Moved by Commissioner Wilson, seconded by Commissioner Vogt, that Resolution No. R-154-10 be adopted. Roll call, Aye: Wilson, Vogt, Martin, Terry, and Fess. Nay: None. Motion carried unanimously. Mayor Fess declared Resolution No. R-154-10 adopted.

RES. NO. R-155-10

A Resolution authorizing transfers of cash from the General Fund to the other funds for the fiscal year 2010

City Manager Enderle explained the transfer of funds from the General Fund to the various Funds, and the transfer of other funds to the debt service sinking fund for the year 2010. This is the final accounting for 2010, said City Manager Enderle.

Commissioner Martin stated Ordinance 36-10 and Resolution No. 155-10 go together. City Manager Enderle explained that the Ordinance appropriates the dollars, and the Resolution authorizes the transfer of dollars to the appropriate funds as stated.

Public Comment

No one came forward to speak for or against Resolution No. R-155-10.

Moved by Commissioner Vogt, seconded by Commissioner Martin, that Resolution No. R-155-10 be adopted. Roll call, Aye: Martin, Terry, Fess, Wilson, and Vogt. Nay: None. Motion carried unanimously. Mayor Fess declared Resolution No. R-155-10 adopted.

RES. NO. R-156-10

A Resolution authorizing transfers of cash from the General Fund to the other funds for the fiscal year 2011

City Manager Enderle explained the transfer of funds from the General Fund to the various other Funds, and set up the 2011 Budget,

Public Comment

No one came forward to speak for or against Resolution No. R-156-10.

Moved by Commissioner Terry, seconded by Commissioner Wilson, that Resolution No. R-156-10 be adopted. Roll call, Aye: Fess, Wilson, Vogt, Martin, and Terry. Nay: None. Motion carried unanimously. Mayor Fess declared Resolution No. R-156-10 adopted.

OTHER

Economic Development Update – Mr. Bill Murphy

Mr. Murphy provided a power-point presentation on the recent development activity that has taken place in 2010, and talked about the initial plans for economic development efforts in 2011.

Attract

We are currently working with four prospects that are looking at a variety of expansion projects in the community. And this year we had four significant project announcements they included: Trupoint, Evenflo, Denizen, and U.S Kondo.

Consultant Engagement: We had thirty Substantive Contacts in 2010 not just by letters; these were one on one meetings about opportunities that exist in the City of Piqua. Piqua also lead a delegation down to Atlanta, Georgia where we talked one on one with site selection consultants and corporate real estate professionals about the opportunities that exist in the region, and specifically in Piqua.

Retention

We have accomplished seventeen retention and expansion visits so far in 2010, and hope to get a few more in before the end of the year. We partnered with the Troy Retention and Expansion Committee and held two Resource Partner Events. We also renewed the Business First Agreement for another five years and look forward to significant up tick in the number of Retention and Expansion visits we can accomplish through this program in 2011.

Growth

Piqua Partnered with the Piqua Area Chamber, MainStreet Piqua, and the Small Business Development Center at Edison Community College to host four events for small business and entrepreneurs this year. Assisted three local businesses with small business loans (Faith Driven Fitness, Morris Home Solutions, and Quint Creative Group).

Advocate

Hosted our first State of Economic Development event on April 17th in partnership with the Piqua Area Chamber and published our first State of Economic Development Report. Also attended the Ohio Economic Development Association Legislative Day in March and participated in the International Economic Development Council's Federal Forum in April.

Other Activity

Launched the new Grow Piqua Now website, completed the ReDo Piqua Redevelopment Plan, and secured two Clean Ohio Assistance Fund Grants totaling \$400,000.

2011 Program of Work

The plan is to continue to focus on outreach to local and national site selection/corporate real estate developers, renew visits to existing companies through the Business First Program, and explore additional avenues for promoting small businesses and entrepreneurs in partnership with the Chamber and MainStreet Piqua. Work with local retail/development community and MainStreet Piqua on retail recruitment strategy. Continue to focus on Brownfield's with the USEPA and Clean Ohio Revitalization Fund Grant Applications. Identify additional public relation opportunities to share Piqua's good news both internally and externally.

Mr. Murphy mentioned that Industry Products received the "Challenging Spirits Award" from Honda North America for their efforts to step up and help Honda make sure the delivery of the components for some of their product lines went off without a hitch. Industry Products over the last eighteen months has hired over seventy new employees, stated Mr. Murphy.

Mayor Fess congratulated Industry Products, stating this is a company that started here in Piqua and now has grown. They have added seventy new employees recently and we are really proud of the work they have done.

Mayor Fess thanked Mr. Murphy for his update and stated he has worked very hard for the City of Piqua, and she is looking forward to having a good year in 2011.

PUBLIC COMMENT

Jeff Lange, N. St. Rt. 66, came forward and thanked the residents, volunteers, City of Piqua, and local foundations for all their support of the 7th Annual River Clean Sweep, and announced the 8th Annual River Clean Sweep will be held on July 15 & 16, 2011. Mr. Lange also stated he is glad to see the City moving forward on building a new Surface Water Treatment Plant, and thanked Don Freisthler for keeping a watchful eye on Piqua's water situation. Mr. Lange voiced his opinion on the Watershed project, and stated he was glad to see the progress of the boat ramp on the Great Miami River.

Mayor Fess thanked Mr. Lange for the leadership that he provides.

Frank Barhorst, S. Wayne Street, came forward and thanked the City Commissioners, City Manager, and City Department Heads for another outstanding year. Mr. Barhorst also thanked the City of Piqua for the windows that were recently installed in the Mote Park Building.

Kevin Pryfogle, Downing Street, came forward and thanked the City Commission for keeping the Piqua Municipal Swimming Pool open next year, stating it helps to improve the quality of life in Piqua. The possibility of season passes was mentioned and it was stated they would be available at the Street Department.

Joe Drapp, Park Avenue, came forward voiced his support of Bill Murphy, Piqua Chamber of Commerce, and MainStreet Piqua, and encouraged citizens to support local businesses.

Jean Franz, Parkridge Place, came forward and provided an update on the Southview Neighborhood Association. The Southview Neighborhood Association adopted eight families for Christmas and provided them with food, clothes and toys. Ms. Franz further stated the Southview and North Parks Neighborhood Associations partnered together to paint several houses, and congratulated Alan Miller for all his efforts and help on the painting projects. Ms. Franz stated the City of Piqua is lucky to have Bill Murphy, and continued by stating all of the Commissioners are honorable people and should not have to be going through what they are going through at this time. If it comes to a recall election, please vote no on the ballot, said Ms. Franz.

Mayor Fess thanked all citizens who spoke for their comments.

Commissioner Wilson stated the Salvation Army is in need of winter coats, gloves and hats for all ages, and asked citizens to help this winter.

Commissioner Terry wished everyone a Merry Christmas and thanked each and every person working for the City of Piqua for their hard work and pulling their belts in, and the Unions and Union Representatives for being so agreeable this year on the contracts.

Commissioner Vogt stated there are no plans for any elimination of positions in the Safety Services. Commissioner Vogt thanked the Police & Fire negotiators for their efforts to finalize the contracts, and stated these are the best contract services he has seen since he has been on the Commission. Commissioner Vogt asked that the Piqua Daily Call consider the headlines they write, and the way they can be interpreted.

Commissioner Martin wished everyone a Merry Christmas and a Happy New Year.

Mayor Fess stated 2010 was a tough year financially and the worst year since the 80's. The 2011 Budget looks good and the Mayor thanked the staff for working so hard on it. Mayor Fess also thanked the Southview Neighborhood Association for their contribution to the eight families and the Salvation Army. We need to realize how blessed some of us are this holiday season, as there are many others who are not as blessed, said Mayor Fess.

City Manager Enderle stated he appreciates all the cooperation and understanding he had with Firefighters and Fire Officers during their negotiations, and also the Police Lieutenant and Police Deputy Chief negotiations in the end we were able to come to a good understanding. We will be bringing the last contract to be approved, the Police Clerical to Commission in January. We also had good cooperation during the negotiations and appreciate that.

City Manager Enderle reminded citizens that utility bills can now be paid on line through the City website at www.piquaoh.org. You can now go on line and pay your bill one time, or set it up to be paid monthly through the online system, said City Manager Enderle. If you have questions contact the Utilities Office for more information.

City Manager Enderle stated he wanted to thank Jeff Lange and all the volunteers for their work on the River Sweep. It is incredible how much junk is dumped in the river, but what is more incredible is all the volunteers who come and help remove the junk to help keep our waterways clean, said City Manager Enderle.

Commissioner Vogt complimented the Street Department on the reconstruction of Steel Street and Water Street. This is your street dollars at work, and they did a great job with it all being done in house except for the paving.

City Manager Enderle stated right after we had Steel & Water Streets resurfaced we had a water main break in the area. We were able to cap the main off at the two ends and went around into the right-of-way area and stayed out of the street to make the necessary repairs. We should have the street open again soon, stated City Manager Enderle.

Commissioner Terry reminded citizens to take the time to drive around the City and look at the Christmas lights that people have taken the time to put up this year. One stop that everyone should include in their drive is the house at the corner of Broadway & Lindsey, the front, side, back yards are completely lit up and is something worth taking children to see, said Commissioner Terry.

Mayor Fess stated the City employees also adopted two families from the Salvation Army again this year and helped provide a nice Christmas for them.

Adjournment

Moved by Commissioner Vogt, seconded by Commissioner Martin, to adjourn from the Regular Piqua City Commission Meeting at 8:50 P.M. Voice vote, Aye: Martin, Wilson, Terry, Fess, and Vogt. Nay: None. Motion carried unanimously.

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION

ORDINANCE NO. 35-10

AN ORDINANCE TO VACATE A PUBLIC ALLEY RIGHT OF WAY

WHEREAS, pursuant to Piqua Charter Section 98, the City Commission adopted Resolution No. 127-10 declaring its intent to vacate an unimproved public alley right of way located west of S. Main Street between Hemm Avenue and Statler Avenue; and

WHEREAS, a notice of the declaration of intent to vacate the subject right of way was served to the abutting property owners and published in the local newspaper; and

WHEREAS, the notice of the declaration of intent stated the time and place at which objections could be presented before the Planning Commission; and

WHEREAS, the Planning Commission met at in open session and took public comment regarding the proposed public right of way vacation; and

WHEREAS, the Planning Commission after hearing the item and considering the public comments received and information provided, recommended approving the vacation of an unimproved public alley right of way located west of S. Main Street between Hemm Avenue and Statler Avenue, as shown on the exhibit and the vacation plat drawing attached hereto; and

WHEREAS, pursuant to Piqua Charter Section 98, vacation of public right of way must be adopted by Ordinance by this Commission;

NOW, THEREFORE, BE IT ORDAINED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring, that:

SEC. 1: This Commission hereby takes the action necessary to authorize and approve the vacation of an unimproved public alley right of way located west of S. Main Street between Hemm Avenue and Statler Avenue, as shown on the exhibit and the vacation plat drawing attached hereto.

SEC. 2: The City Manager shall cause the affected portion of right of way to be vacated and all appropriate and necessary legal instruments supporting such action to be properly recorded.

SEC. 3: This Ordinance shall take precedent over all prior Ordinances or Resolutions pertaining to the affected public right of way.

SEC. 4: This Ordinance shall take effect and be in force from and after the earliest period allowed by law

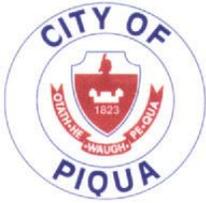
1st Reading 12-21-2010

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____

REBECCA J. COOL
CLERK OF COMMISSION



CITY COMMISSION MEETING REPORT

For the Regular Meeting of December 21, 2010

TO: Fred Enderle, City Manager
FROM: Chris Schmiesing, City Planner
SUBJECT: Petition to vacate an unimproved platted public alley right-of-way

PURPOSE:

Approve an Ordinance to vacate an unimproved platted public alley right-of-way.

RECOMMENDATION:

Approve the Ordinance to vacate the subject right-of-way in accordance with City of Piqua Charter Section 98.

BACKGROUND:

The city of Piqua Municipal Power System has purchased the property located on either side of the subject alley way and desires to consolidate the parcels into one tract of land. The purpose for combining the parcels is to create one tract large enough to accommodate an improvement project proposed at this site. The subject right-of-way is currently vacant with no existing surface improvements found at this location. The primary land use in this area is light industrial.

ALTERNATIVES:

- 1) Approve Ordinance and authorize vacating the subject public right-of-way.
- 2) Defeat the Ordinance and refuse to vacate the subject public right-of-way.

DISCUSSION:

The subject alley right-of-way is unimproved and there are no adjacent properties that use or depend upon this right-of-way for access. Vacating the alley right-of-way will allow the property to be combined with the adjoining properties to create larger tract suitable for a proposed improvement project.

Public notification of the public hearing to discuss the proposed public right-of-way vacation was provided in accordance with the applicable Charter provisions. At the public hearing conducted by the Planning Commission to discuss this item there were no public comments received. After considering all testimony and information provided, the Planning Commission voted 4-0 in favor of recommending approval of the proposed alley vacation.

FINANCIAL IMPACT:

Vacating the subject right-of-way will have no adverse fiscal impact on the City.

COMMUNITY IMPACT:

Approval of the right-of-way vacation will allow for plans to construct a modern Power System service center at this location to move forward, further enhancing the quality and efficiency of the Power System services provided to the community. The proposed vacation would have no adverse affect on the surrounding property owners or the interest of the general public.

CONFORMITY TO CITY PLANS & POLICIES:

The proposed vacation is consistent and compatible with all adopted City plans and policies, including the Goal, Principles, and Objectives and Strategies outlined in the Land Use and Utilities chapters of the Plan It Piqua Comprehensive Plan document.

RESOLUTION No. PC 21-10

WHEREAS, the Piqua Power System, owner of the adjacent parcels located in the City of Piqua, being in a district zoned I-2 (Heavy Industrial), has submitted a request to vacate an unimproved public alley right of way; and,

WHEREAS, the City of Piqua City Commission has declared their intent to consider the vacation of the subject right of way and referred the item to the Planning Commission for study and a recommendation; and,

WHEREAS, section 98 of the Piqua Charter provides the procedure for considering a right of way vacation request; and,

WHEREAS, the Planning Commission has studied the request, conducted a public hearing on the matter, and has established as fact that the portion of public right of way proposed for vacation:

- Is unimproved and does not provide essential access to surrounding properties
- Is unoccupied by public utilities or other uses commonly located within public right of way
- Is not identified on any transportation plan indicating the right of is or will be necessary
- Is not essential to any existing or future development or use of the surrounding properties

NOW THEREFORE BE IT RESOLVED, board member Mr. Oda hereby moves to Approve the request, as described by this resolution, the testimony provided, and the documents attached hereto, the motion is seconded by board member Mrs. Franz, and the voting record on this motion is hereby recorded as follows.

	AYE	NAY	ABSTAIN	ABSENT
Mr. Jim Oda	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Brad Bulp	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Mike Taylor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mrs. Jean Franz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Mark Spoltman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

RESOLUTION NO. R-127-10

A RESOLUTION OF INTENT TO VACATE
PUBLIC RIGHT-OF-WAY

WHEREAS, pursuant to Piqua Charter Section 98, this Commission must adopt a resolution expressing its intention to vacate a portion of platted alley right-of-way located west of S. Main Street between Hemm Avenue and Statler Avenue.

NOW, THEREFORE, BE IT RESOLVED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring, that:

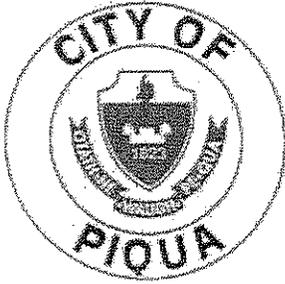
SEC. 1: This Commission hereby intends to vacate a portion of platted alley right-of-way located west of S. Main Street between Hemm Avenue and Statler Avenue, as described in Exhibit "A" attached hereto. The City Manager or his duly authorized representative is hereby directed to cause notice of this Resolution to be served by certified mail upon all persons whose property abuts said tract. Said notice shall state the time and place at which objections can be heard by the Planning Commission.

SEC. 2: This Resolution shall take effect and be in force from and after the earliest period allowed by law.


LUCINDA L. FESS, MAYOR

PASSED: October 19, 2010

ATTEST: Rebecca J. Cool
REBECCA J. COOL
CLERK OF COMMISSION



LEGAL NOTICE

Publish Date: November 27, 2010

Pursuant to Section 98 of the City of Piqua Charter, notice is hereby given that the City Commission has declared their intent to vacate an unimproved portion of dedicated alley right of way located west of S. Main Street and south of Hemm Avenue, and on Tuesday, December 14, 2010 at 6:00 p.m. in the Commission Chambers at the Municipal Government Complex, located at 201 West Water Street; Piqua, Ohio, the Piqua Planning Commission will meet in regular session to consider this item and hear any objections thereto.

Contact: Chris Schmiesing, City Planner
Phone (937) 778-2049
Email cschmiesing@piquaoh.org

EXHIBIT A



Proposed
Unimproved Alley
Vacation

PROPOSED ALLEY VACATION

ORDINANCE NO. 1-11

AN ORDINANCE AMENDING ORDINANCE NO. 33-66,
RELATING TO THE MUNICIPAL INCOME TAX

BE IT ORDAINED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring, that:

SECTION 1. Ordinance No. 33-66 as enacted July 5, 1966 and as subsequently amended by Ordinance Numbers 18-67, 26-71, 28-71, 10-76, 67-78, 76-79, 24-83, 36-84, 29-88, 20-89, 84-89, 18-90, 7-97, 34-00, 39-00, 27-02, 20-03, ~~and 22-04~~, and 25-08 is hereby amended to read as follows (with deletions lined out and additions underlined):

Section 1: Purpose

To provide funds for the purposes of permanent improvements, new equipment, extension and enlargement of municipal services and facilities, capital improvements and operating expenses of the City of Piqua, there shall be, and is hereby levied, a tax on income, qualifying wages, commissions and other compensation, net profits, and other taxable income as hereinafter provided.

Section 2: Definitions

As used in this ordinance, 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.

ADJUSTED FEDERAL TAXABLE INCOME – A C corporation’s federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

- a. 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.
- b. Add an amount equal to five percent (5%) of intangible income deducted under Section (2)(a), 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;
- c. 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;

- d. (1) Except as provided in Section (2)(d)(2) 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;
- (2) Section (2)(d)(1) 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.
- e. Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;
- f. In the case of a real estate investment trust and 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;
- g. If the taxpayer is not a C corporation and is not an individual, the taxpayer shall compute adjusted federal taxable income as if the taxpayer were a C corporation, except;
 - (1) Guaranteed payments and other similar amounts paid or accrued to a partner, former partner, member, or former member shall not be allowed as a deductible expense; and
 - (2) Amounts paid or accrued to a qualified self-employed retirement plan with respect to an owner or owner-employee of the taxpayer, amounts paid or accrued to or for health insurance for an owner or owner-employee, and amounts paid or accrued to or for life insurance for an owner or owner-employee shall not be allowed as a deduction.

Nothing in Section 2 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.

Nothing in this ordinance shall be construed as limiting or removing the ability of any municipal corporation to administer, audit, and enforce the provisions of its municipal income tax.

ADMINISTRATOR – The individual designated by the Director of Finance, with the approval of the City Manager, to administer and enforce the provisions of the ordinance.

ASSIGNMENT – The assignment made by a resident of the City of Piqua of claim for refund due from another taxing municipality granting credit to non-residents thereof.

ASSOCIATION – A partnership, limited partnership, limited liability company (including a single owner LLC), Chapter S corporation as defined in the federal tax code, 26 U.S.C. 1361, or any other form of unincorporated enterprise owned by two or more persons.

BOARD OF REVIEW – The Board created by and constituted as provided in Section 13 of this ordinance.

BUSINESS – An enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, including but not limited to the renting or leasing of property, real, personal or mixed.

CORPORATION – A corporation or joint stock association organized under the laws of the United States, the State of Ohio or any other state, territory or foreign country or dependency, but not including Chapter S corporations.

THE DIRECTOR OF FINANCE – The Director of Finance of the City of Piqua, Ohio.

DOMICILE – The permanent legal residence of a taxpayer. A taxpayer may have more than one residence, but not more than one domicile.

EMPLOYEE – One who works for qualifying wages, commission or other type of compensation in the service of an employer.

EMPLOYER – An individual, partnership, association, corporation, governmental body, unit or agency or any other entity, whether or not organized for profit, who or that employs one or more persons on a qualifying wage, commission or other compensation basis.

FISCAL YEAR – An accounting period of twelve (12) months or less ending on any day other than December 31, and used by the taxpayer for Federal Income Tax purposes.

FORM 2106 – The Internal Revenue Service Form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

GROSS RECEIPTS – The total revenue derived from sales, work done, or service rendered before any deductions, exceptions or credits are claimed.

INCOME – Shall include all monies derived from any source whatsoever, including but not limited to:

- a. All qualifying wages, commissions, other compensation and other income from whatever source received by residents of Piqua.

- b. All qualifying wages, commission, other compensation and other income from whatsoever source received by nonresidents for work done or services performed or rendered or activities conducted in Piqua.
- c. The portion attributable to the city of the net profits of all unincorporated businesses, associations, professions, corporations or other entities from sales made, work done, services performed or rendered, and business or other activities conducted in Piqua.

INTANGIBLE INCOME – Income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. Intangible income does not include prizes, awards, or other income associated with any lottery winnings or other similar games of chance.

INTERNAL REVENUE CODE – The Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended.

JOINT ECONOMIC DEVELOPMENT DISTRICT – Districts created under the Ohio Revised Code sections 715.70 through 715.83, as amended from time to time.

LIMITED LIABILITY COMPANY – A limited liability company formed under Chapter 1705 of the Ohio Revised Code or under the laws of another state.

MUNICIPALITY – The City of Piqua.

NET PROFITS – A net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses, either paid or accrued in accordance with the accounting system used by the taxpayer for Federal Income Tax purposes, without deduction of taxes imposed by this ordinance, federal, state and other taxes based on income; and in the case of an association, without deduction of qualifying wages paid to partners and other owners; and otherwise adjusted to the requirements of this ordinance.

Net profits shall include any amount or value received, realized or recognized in a sale or other disposition of tangible personal property or real property used in business, in excess of book value.

NON-RESIDENT – An individual domiciled outside the City of Piqua.

NON-RESIDENT UNINCORPORATED BUSINESS ENTITY – An unincorporated business entity not having an office or place of business within the City of Piqua.

NONQUALIFIED DEFERRED COMPENSATION PLAN – A compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

PERSON – Every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term “person” as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

PLACE OF BUSINESS – Any bona fide office (other than a mere statutory office), factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity, individually or through one or more of his regular employees regularly in attendance.

QUALIFIED PLAN – A retirement plan satisfying the requirements under Section 401 of the Internal Revenue Code as amended.

QUALIFYING WAGES – Wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted in accordance with Section 718.03(A) of the Ohio Revised Code.

RESIDENT – An individual domiciled in the City of Piqua.

RESIDENT UNINCORPORATED BUSINESS ENTITY – An unincorporated business entity having an office or place of business within the City of Piqua.

RULES AND REGULATIONS – Administrative directives promulgated by the Administrator and approved by the Board of Review for the purpose of administering this ordinance.

SCHEDULE C – The Internal Revenue Service schedule C filed by a taxpayer pursuant to the Internal Revenue Code.

SCHEDULE E – The Internal Revenue Service schedule E filed by a taxpayer pursuant to the Internal Revenue Code.

SCHEDULE F – The Internal Revenue Service schedule F filed by a taxpayer pursuant to the Internal Revenue Code.

S CORPORATION – A corporation that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

TAXABLE INCOME – Qualifying wages, and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of the ordinance. Please refer to INCOME.

TAXABLE YEAR – The calendar year, or the fiscal year upon the basis of which the net profits are to be computed under the ordinance and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.

TAXING MUNICIPALITY – Any municipal corporation levying a municipal income tax on income, qualifying wages, commissions and other compensation earned by individuals, and on the net profits and other taxable income earned from the operation of a business, profession or other activity.

TAXPAYER – A person, whether an individual, partnership, association or any corporation or other entity, required under this ordinance to file a return or pay a tax.

Section 3: Imposition of Tax

A. Subject to the provisions of Section 16 of this ordinance, an annual tax for the purposes specified in Section 1 hereof shall be imposed at the rate of one and three-fourths percent (1.75%) per annum.

The first one percent (1%) of said tax shall be levied until repealed by this commission; the next one-half percent (.5%) until repealed by the electorate; and the remaining one-fourth percent (.25%) from January 1, 1991 through December 31, ~~2010~~ 2020 and upon:

1. All qualifying wages, commissions, other compensation and other income earned or received during the effective period of this ordinance by residents of the City of Piqua.
2. All qualifying wages, commissions, other compensation earned and other income earned or received during the effective period of this ordinance by nonresidents for work done or services performed or rendered in the City of Piqua.
3. a. The portion attributable to the City of Piqua of the net profits earned or received during the effective period of this ordinance, of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the City of Piqua.

b. The portion of the distributive share of net profits earned or received during the effective period of this ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to the City of Piqua and not levied against such unincorporated business entity. Provided, however, that the liability of an individual partner or owner, taxable hereunder on income attributable to another taxing municipality, shall be subject to the Relief and Reciprocity Provisions of Section 15 hereof.

4. a. The portion attributable to the City of Piqua of net profits earned or received during the effective period of this ordinance of all non-resident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City of Piqua, whether or not such unincorporated business entity has an office or place of business in the City of Piqua.
 - b. The portion of the distributive share of net profits earned or received during the effective period of this ordinance of a resident partner or owner of a nonresident unincorporated business entity not attributable to the City of Piqua and not levied against such unincorporated business entity. Provided, however, that the liability of an individual partner or owner taxable hereunder on income attributable to another taxing municipality shall be subject to the Relief and Reciprocity provisions of Section 15 hereof.
5. The portion attributable to the City of Piqua of net profits earned or received during the effective period of this ordinance of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the City of Piqua, whether or not such corporations have an office or place of business in the City of Piqua.
 6. All income received as gambling winnings as reported on IRS Form W-2G, Form 5754 and or any other Form required by the Internal Revenue Service that reports winnings from gambling, prizes and lottery winnings. Gambling losses are not deductible unless losses are supported by an independent verifiable statement.
- B. The portion of the net profits attributable to the City of Piqua of a taxpayer conducting a business, profession or other activity, both within and without the boundaries of the City of Piqua, shall be determined as provided in Section 718.02 of the Revised Code of Ohio and in accordance with the Rules and Regulations.

C. OPERATING LOSSES

- a. The Municipality does not allow a net operating loss carryback or carryforward.
- b. Losses from federal schedules and other sources reported for federal income tax purposes cannot be used to offset qualifying wages, commissions, other compensation and other taxable income earned or received by residents or nonresidents of the Municipality.

If an individual is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity may be used to offset the profits of another (except any portion of a loss or profit separately reportable for municipal tax purposes to another taxing entity) for purposes of arriving at overall net profits or net operating loss.

D. CONSOLIDATED RETURNS

1. Any affiliated group, which files a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code, may file a consolidated return with the City of Piqua. However, once the affiliated group has elected to file a consolidated return or a separate return with Piqua, the affiliated group may not change its method of filing in any subsequent tax year without written approval from Piqua.
2. In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the City of Piqua, constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the City of Piqua. If the Administrator finds net profits are not properly allocated to the City of Piqua by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, the Administrator shall make such allocations as the Administrator deems appropriate to produce a fair and proper allocation of net profits to the City of Piqua.

Section 4: Effective Period

The first one percent (1%) of said tax shall be levied, collected and paid with respect to the income, qualifying wages, commissions and other compensation, and with respect to net profits of businesses, professions or other activities earned from January 1, 1977, and until repealed by this Commission.

The next one-half percent (.5%) of said tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned from January 1, 1984 and until repealed by the electorate.

The remaining one-fourth percent (.25%) of said tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned from January 1, 1991 through December 31, ~~2010~~ 2020.

Section 5: Return and Payment of Tax

- A. Each taxpayer who engages in business or other activity or whose qualifying wages, commissions, other compensation and other taxable income is subject to the tax imposed by this ordinance, and every resident shall, make and file a return on or before April 15th of each year, whether or not a tax is due. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed by the 15th day of the fourth month from the end of such fiscal year or period. The Administrator is hereby authorized to provide by regulation in accordance with Rules and Regulations that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the qualifying wages, commissions, other compensation or other income of nonresident employee, and paid by the employer or employers to the Administrator, shall be accepted as the return required of any nonresident employee whose sole income, subject to tax under this ordinance, is such qualifying wages, commissions, other compensation or other income.

The Administrator shall also have authority to require that certain retired individuals may be exempt from this section, providing that no reportable or taxable income exists beyond income exempt from taxation as provided by this ordinance.

- B. The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from such Administrator, or on a generic form, setting forth:
1. a. The aggregate amount of qualifying wages, commissions, other compensation and other income earned or received; and
 - b. The gross income from a business, profession or other activity less allowable expenses incurred in the acquisition of such gross income;
 - c. Such income shall include only income earned or received during the year, or portion thereof, covered by the return and subject to the tax imposed by this ordinance;
 2. a. The amount of tax imposed by this ordinance on income reported,
 - b. Any credits to which the taxpayer may be entitled under the provisions of Sections 6, 7 and 15 of this ordinance; and
 3. Such other pertinent statements, information returns or other information as the Administrator may require.
 4. A generic form once completed and filed must contain all of the information required to be submitted with Piqua's prescribed returns, reports or documents, and must be in a similar format that will allow processing of the generic forms without altering Piqua's procedures for processing forms. The taxpayer or return

preparer filing the generic form must also otherwise comply with the rules or ordinances of Piqua governing the filing of returns, reports or documents. Determination as to whether a generic form meets this criteria shall be the responsibility of the Administrator.

- C. The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six (6) months, or one (1) month beyond any extension requested of or granted by the Internal Revenue Service for filing of the Federal Income Tax Return (whichever occurs later). The Administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due.

No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

- D. 1. The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator the balance of tax due, if any, after deducting:
- a. The amount of City of Piqua Income Tax deducted or withheld at the source pursuant to Section 6 hereof;
 - b. Such portion of the tax as has been paid on declaration by the taxpayer pursuant to Section 7 hereof;
 - c. Any credit allowable under the provisions of Section 15 hereof.
2. Should the return, or the records of the Administrator, indicate an overpayment of the tax to which the City of Piqua is entitled under the provisions of this ordinance, such overpayment shall first be applied against any existing liability and the balance, if any, at the election of the taxpayer communicated to the Administrator, shall be refunded or transferred against any subsequent liability. Provided, however, that overpayment of less than five dollars (\$5.00) shall not be refunded.
- E. 1. AMENDED RETURNS. Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Sections 11 and 15. Such amended returns shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.
2. Within three (3) months from the final determination of any federal tax liability affecting the taxpayer's City of Piqua tax liability, such taxpayer shall make and file an amended City of Piqua return showing income subject to the City of Piqua

tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.

Section 6: Collection at Source

- A. 1. Each employer within or doing business within the City of Piqua who employs one or more persons on a qualifying wage, commission, other compensation or other income basis shall, at the time of payment thereof, deduct the tax of one and three-fourths percent (1.75%) from the qualifying wages, commissions, other compensation or other income earned or received by Piqua residents regardless of where such compensation was earned or received and shall deduct the tax of one and three-fourths percent (1.75%) from the qualifying wages, commissions, other compensation or other income earned or received within Piqua by non-residents;
2. Notwithstanding the provisions of paragraph A. 1. of this Section, where such employer employs a Piqua resident in another taxing municipality requiring such employer to deduct its tax from all employees engaged therein, such employer shall withhold for, and remit to, the City of Piqua only the difference, if any, between the tax imposed by such other taxing municipality and the tax imposed by this ordinance;
3. Each employer shall, on or before the 15th day of the month or quarter following such withholding, make a return and remit to the City of Piqua the tax hereby required to be withheld. Employers shall deposit withholding to the City of Piqua on a monthly basis if the tax liability for the previous year equals or exceeds three thousand dollars (\$3,000.00). Such return shall be on a form or forms prescribed by, or acceptable to, the Administrator and shall be subject to the Rules and Regulations. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have, in fact, been withheld.
4. On or before the 28th day of February following any calendar year, such employer shall file with the Administrator an information return for each employee from whom City of Piqua Income Tax has been, or should have been, withheld, showing the name, address and Social Security number of the employee, the total amount of compensation paid during the year and the amount of City of Piqua Income Tax withheld from such employee.
5. An employer is not required to make any withholding with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of the corporation with respect to whose stock the option has been issued.
6. a. An employee is not relieved from liability for a tax by the failure of the employer to withhold the tax as required by a municipal corporation or by the employer's exemption from the requirements to withhold the tax.

- b. The failure of an employer to remit to the municipal corporation the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer in connection with the failure to remit the tax withheld.
- B. Such employer, in collecting said tax, shall be deemed to hold the same until payment is made by such employer to the City of Piqua, as a Trustee for the benefit of the City of Piqua and any such tax collected by such employer from his employees shall, until the same is paid to the City of Piqua, be deemed a trust fund in the hands of such employer.
- C. All employers that provide any contractual service within Piqua, and who employ subcontractors in conjunction with that service, shall provide Piqua the names and addresses of the subcontractors. The subcontractors shall be responsible for all income tax withholding requirements under this ordinance.
- D. In addition to the wage reporting requirements of this section, any person required by the Internal Revenue Service to report on Form 1099-Misc. payments to individuals not treated as employees for services performed shall also report such payments to the Municipality when the services were performed in the Municipality. The information may be submitted on a listing, and shall include the name, address and social security number (or federal identification number), and the amount of the payments made. Federal form(s) 1099 may be submitted in lieu of such listing. The information shall be filed annually on or before February 28 following the end of such calendar year.
- E. DOMESTIC SERVANTS. No person shall be required to withhold the tax on the qualifying wages, commissions, other compensation, and other taxable income paid domestic servants employed exclusively in or about such person's residence. However, such domestic servants shall be responsible for filing and paying their own returns and taxes.

Section 7: Declarations

- A. Every person who anticipates any taxable income which is not subject to Section 6 hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 3 hereof shall file a declaration setting forth such estimated income of the estimated profit or loss from such business activity, together with the estimated tax due thereon, if any.
- B. 1. Such declaration shall be filed on or before April 15 of each year during the life of this ordinance, except that no penalties or interest shall be assessed, for not filing a declaration, on any resident taxpayer who was not domiciled in Piqua on the first day of January of the year in which they became subject to estimated payments, nor shall penalties or interest be assessed on estimated payments if the

- taxpayer has remitted an amount equal to one hundred percent of the previous year's tax liability, provided that the previous year reflected a twelve-month period.
2. Those taxpayers reporting on a fiscal year basis shall file a declaration within 15 days of the fourth month after the beginning of each fiscal year or period.
- C.
1. Such declaration shall be filed upon a form furnished by, or obtainable from, the Administrator, or on a generic form. Credit shall be taken for Piqua income tax to be withheld, if any, from any portion of such income. In addition, credit may be taken for tax payable to other taxing municipalities in accordance with the provisions of Section 15 hereof.
 2. The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.
 3. A generic form once completed and filed must contain all of the information required to be submitted with Piqua's prescribed returns, reports or documents, and must be in a similar format that will allow processing of the generic forms without altering Piqua's procedures for processing forms. The taxpayer or return preparer filing the generic form must also otherwise comply with the rules or ordinances of Piqua governing the filing of returns, reports or documents. Determination as to whether a generic form meets this criteria shall be the responsibility of the Administrator.
- D. The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Administrator at least one-fourth (1/4) of the estimated annual tax due after deducting:
1. Any portion of such tax to be deducted or withheld at the source pursuant to Section 6 hereof;
 2. Any credits allowable under the provisions of Section 15 hereof; and
 3. Any overpayment of previous year's tax liability which taxpayer has not elected to have refunded. Provided, however, the taxpayer may elect to apply any overpayment of previous tax liability to any one or more installments of the estimated annual tax.

At least a similar amount shall be paid on or before the 15th day of the sixth, ninth and thirteenth month after the beginning of taxpayer's taxable year, provided that in case an amended declaration has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.

- E. On or before the 15th day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the City of Piqua shall be paid therewith in accordance with the provisions of Section 5 hereof.

Section 8: Duties of the Administrator

- A. 1. It shall be the duty of the Administrator to receive the tax imposed by this ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all monies so received to the Director of Finance.
- 2. It shall be the duty of the Administrator to enforce payment of all taxes owed the City of Piqua, to keep accurate records for a minimum of six (6) 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.
- B. Said Administrator is hereby charged with the enforcement of the provisions of this ordinance, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce Rules and Regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this ordinance, including provisions for the re-examination and correction of returns.
- 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 Administrator may determine the amount of tax appearing to be due the City of Piqua from the taxpayer and shall send to such taxpayer and tax practitioner a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.
- D. Subject to the consent of the Board of Review and pursuant to the Rules and Regulations, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by Section 10 of this ordinance.

Section 9: Investigative Powers of the Administrator Penalty for Divulging Confidential Information

- A. The Administrator, or any authorized employee, is hereby authorized to examine the books, papers, records and Federal Income tax returns of any employer or of any taxpayer or person subject to, or whom the Administrator believes is subject to the provisions of this ordinance, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this ordinance.

Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, or the Administrator's duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations are hereby authorized.

- B. The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before the Administrator and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and Federal Income Tax returns and the attendance of all persons before the Administrator, whether as parties or witnesses, whenever the Administrator believes such persons have knowledge of such income or information pertinent to such inquiry.
- 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, or by any officer, agent or employee of a person subject to the tax or required to withhold tax, or the failure of any person to comply with the provisions of this Section or with an order or subpoena of the Administrator authorized hereby, shall be deemed a violation of this ordinance punishable as provided in Section 12 hereof.
- D. Any information gained, as the result of any returns, investigations, hearings or verifications required or authorized by this ordinance shall be confidential, except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this ordinance shall upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than five hundred dollars (\$500.00) or imprisoned for not more than six (6) months, or both. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of the City of Piqua who violates the provision of this Section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

- E. Every taxpayer shall retain all records necessary to compute his or her tax liability for a period of six (6) years from the date his or her return is filed, or the withholding taxes are paid.

Section 10: Interest and Penalties

- A. All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they become due shall bear interest at the rate of one percent (1%) per month.

B. In addition to interest as provided in paragraph A hereof, penalties based on the unpaid tax are hereby imposed as follows:

1. For failure to pay taxes due, a penalty of one percent (1%) per month with a maximum of twenty-five percent (25%) of the net tax liability and with an annual minimum \$20. The \$20 minimum is waived for first-time filers and if taxes are paid within two weeks of filing.
2. For failure to remit taxes withheld or required to be withheld from employees: Three percent (3%) per month.
3. Where the taxpayer has failed to file a return by the due date or by the date resulting from extension, a failure to file fee of twenty-five dollars (\$25.00) may be assessed.
4. Where the employer has failed to file monthly or quarterly returns by the due dates, a failure to file fee of twenty-five dollars (\$25.00) may be assessed per each return.

C. EXCEPTIONS

1. A penalty shall not be assessed on an additional tax assessment made by the Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Administrator, or filed in accordance with Article VII, Section C of the Rules and Regulations; and provided further, that in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three (3) months after final determination of the federal tax liability.
2. The city shall not impose any penalty, interest, or other similar assessment or charge against a taxpayer for the late payment or nonpayment of estimated tax liability in either of the following circumstances:
 - (a) The taxpayer is an individual who resides in the city but was not domiciled there on the first day of January of the current calendar year;
 - (b) The taxpayer has timely remitted an amount 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 the preceding year, provided that the return for the preceding year reflected a twelve-month period and taxpayer filed a return for the preceding year.

D. A return check fee will be assessed in an amount set periodically in the Rules and Regulations promulgated by the Tax Administrator.

- E. Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Administrator to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest, or both.

Section 11: Collection of Unpaid Taxes and Refunds of Overpayment

- A. All taxes imposed by this ordinance shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amounts are recoverable. Except in the case of fraud, omission of twenty-five percent (25%) or more of income subject to this tax, or failure to file a return, an additional assessment shall not be made after three (3) years from the time the return was due or filed, whichever is later. In the case of fraud, omission of 25% or more of income subject to this tax, or failure to file a return, all additional assessments shall be made and all prosecutions to recover Piqua's income taxes and penalties and interest thereon shall be brought within six (6) years after the tax was due or the return was filed, whichever is later. In those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitation, the period within which an additional assessment may be made by the Administrator shall be one (1) year from the time of the final determination of the federal tax liability.
- B. Those officers or employees having control or supervision of, or charged with, the responsibility of filing the return and making payments for a corporation or association shall be personally liable for failure to file the return or pay the taxes and penalties and interest due as required. The dissolution, bankruptcy, or reorganization of any employer does not discharge the officers' or employees' liability for a prior failure of such business to file a return or pay the taxes due.
- C. Taxes erroneously paid shall not be refunded unless a claim for refund is made within three (3) years from the date which such payment was made or the return was due, or within three (3) months after final determination of the federal tax liability, whichever is later.
- D. Amounts of less than five dollars (\$5.00) shall not be collected or refunded.

Section 12: Violations – Penalties

- A. Any person who shall:
 - 1. Fail, neglect or refuse to make any return or declaration required by this ordinance; or
 - 2. Make any incomplete, false or fraudulent return; or

3. Fail, neglect or refuse to pay the tax, penalties or interest imposed by this ordinance; or
4. Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator; or
5. Refuse to permit the Administrator or any duly authorized agent or employee to examine his or her books, records, papers and Federal Income Tax returns relating to the income or net profits of a taxpayer; or
6. Fail to appear before the Administrator and to produce his or her books, records, papers or Federal Income Tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or
7. Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or
8. Fail to comply with the provisions of this ordinance, the Rules and Regulations or any order or subpoena of the Administrator authorized hereby; or
9. Give to an employer false information as to his or her true name, correct Social Security number and residence address, or fail to promptly notify an employer of any change in residence address and date thereof; or
10. Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and City of Piqua tax withheld, or to knowingly give the Administrator false information; or
11. Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this ordinance.

Shall be guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six (6) months or both, for each offense.

- B. All prosecutions under this Section must be commenced within three (3) years from the time to the offense complained of except in the case of failure to file a return or in the case of filing a false or fraudulent return, in which event the limitation of time within which prosecution must be commenced shall be six (6) years from the date the return was due or the date the false or fraudulent return was filed.
- C. The failure of any employer or person to receive or procure a return declaration or other required form shall not excuse him or her from making any information return, return or declaration, from filing such form, or from paying the tax.

Section 13: Board of Review

- A. A Board of Review, consisting of the City Manager, who shall act as chairman, and two other individuals, each to be appointed by the Mayor of the City of Piqua, is hereby created. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 9 hereof, with reference to the confidential character of information required to be disclosed by this ordinance, shall apply to such matters as may be heard before the Board of Review.
- B. All Rules and Regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this ordinance, must be approved by the Board of Review before the same become effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.
- C. Any person dissatisfied with any ruling or decision of the Administrator, which is made under the authority conferred by this ordinance, may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Administrator provided the taxpayer making the appeal has filed with the City of Piqua the required return or other documents concerning the obligation at issue. The appeal shall be in writing and shall state why the decision should be deemed incorrect or unlawful. The Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

Section 14: Use of Funds

The total income tax funds collected under the provisions of this ordinance shall be held by the Director of Finance in a separate fund known as the "INCOME TAX FUND" and shall be deposited in a separate account, or accounts, in such bank or banks, as the Director in his or her sole discretion may decide.

Relating to the first one percent (1%), not less than twenty-eight percent (28%) shall be used for the construction, operation and maintenance of streets, including the draining thereof. Not less than twenty-one percent (21%) shall be used for permanent improvements and operation of the Safety Department. Not less than seven percent (7%) shall be used for permanent improvements and operation of City parks. Not more than forty-four percent (44%) shall be used for General Fund purposes, other than those listed above, and for the purpose of paying the cost of collecting the tax levied by this ordinance and the cost of administering and enforcing the provisions thereof.

The funds collected under the provisions of this ordinance relating to the next one-half percent (.5%) levy in excess of one percent (1%) shall be used entirely for capital and operating needs of police, fire and public safety-related services.

The funds collected under the provisions of this ordinance relating to the remaining one-fourth percent (.25%) levy shall be used entirely for the construction, reconstruction and resurfacing of streets and alleys, including the installation, maintenance and reconstruction of storm drainage lines, manholes and catch basins.

Section 15: Relief and Reciprocity Provisions

It is the intent of this section that a taxpayer, subject to tax in more than one municipality on the same income, who has complied with the provisions hereof, shall not be required by this ordinance to pay a total municipal income tax on such income greater than the tax imposed at the higher rate.

- A. When a resident of Piqua is subject to and has paid, or has acknowledged liability for, a municipal income tax in another municipality on the same income taxable under this ordinance, and such other municipality does not allow a credit to its non-residents, such Piqua resident may claim a credit of the amount of such tax paid to such other municipality, but not in excess of the tax assessed by this ordinance.
- B. The City of Piqua shall grant a credit against the tax imposed by this ordinance to every taxpayer who works in a joint economic development zone created under section 715.691 or a joint economic development district created under section 715.70, 715.71, or 715.72 of the Ohio Revised Code. The credit shall not exceed the tax assessed by this ordinance on such income earned in such joint economic development zone or joint economic development district where such tax is paid.

Section 16: Saving Clause

If any sentence, clause, section or part of this ordinance, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this ordinance. It is hereby declared to be the intention of the Commission of the City of Piqua that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section 17: Exclusions From Taxation

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

- A. Military pay or allowances of members of the Armed Forces of the United States and of members of their reserve components, including the National Guard.
- B. Poor relief, pensions, including Social Security benefits, unemployment compensation or similar payments, including disability benefits received from private industry or local, state or federal governments, or from charitable, religious or educational organizations.
- C. Alimony received
- D. Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges and similar organizations.
- E. Any charitable, educational, fraternal or other type of non-profit association or organization enumerated in Section 718.01 of the Revised Code of Ohio, which is exempt from payment of real estate taxes, is exempt from payment of the tax imposed by this ordinance.
 - a. Any association or organization falling in the category listed in the preceding paragraph not exempt from the payment of real estate taxes is required to file declarations and final returns and remit the taxes levied under this ordinance on all business activities of a type ordinarily conducted for profit by taxpayers operating for profit.
 - b. Where such non-profit association or organization conducts income-producing business, both within and without the corporate limits, it shall calculate its profits allocable to the City of Piqua under the method or methods provided above.
- F. Any association, organization, corporation, club or trust, which is exempt from federal taxes on income by reason of its charitable, religious, educational, literacy, scientific, etc. purposes.
- G. Gains from involuntary conversion and capital gains, cancellation of indebtedness, interest on federal obligations, items of income already taxed by the State of Ohio, as of the date of enactment of Ordinance 33-66 (being 7/5/66), and income of a decedent's estate during the period of administration (except such income from the operation of a business).
- H. Earnings and income of all persons 17 years of age and under. Earnings and income will be taxable for the portion of the year after which they become 18.

- I. Parsonage allowance, to the extent of the rental allowance or rental value of a house provided as a part of an ordained minister's compensation. The minister must be duly ordained, commissioned or licensed by a religious body constituting a church or church denomination.
- J. 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 (\$1,000) annually.
- K. Intangible income.
- 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 Ohio Revised Code, except a municipal corporation may tax the following, subject to Chapter 5745 of the Ohio Revised Code:
 - a. The income of an electric company or combined company;
 - b. The income of a telephone company.

As used in Section 17 (L) of this ordinance, "combined company", "electric company", and "telephone company" have the same meanings as in Section 5727.01 of the Ohio Revised Code.

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

Section 18: Collection of Tax After Termination of Ordinance

- A. This ordinance shall continue effective insofar as the levy of taxes is concerned until repealed by the electorate, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this ordinance are concerned, it shall continue effective until all of said taxes levied in the aforesaid period are fully paid and any and all suits and

prosecutions for the collection of said taxes or for the punishment of violations of this ordinance shall have been fully terminated, subject to the limitations contained in Sections 11 and 12 hereof.

- B. Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 5 and 6 of this ordinance as though the same were continuing.

SECTION 2: Ordinances 33-66, 18-67, 26-71, 28-71, 10-76, 67-78, 76-79, 24-83, 36-84, 29-88, 20-89, 84-89, 18-90, 7-97, 34-00, 39-00, 27-02, 20-03, ~~and 22-04~~, and 25-08 as previously enacted, are hereby repealed;

SECTION 3: This Ordinance shall take effect and be in force beginning January 1, ~~2009~~ 2011.

PASSED: _____

LUCINDA L. FESS, MAYOR

ATTEST: _____

REBECCA J. COOL
CLERK OF COMMISSION



CITY COMMISSION MEETING REPORT

For the Regular Meeting of January 4, 2011

TO: Fred Enderle, City Manager
FROM: Cynthia A. Holtzapple, Assistant City Manager & Finance Director
SUBJECT: Income Tax Ordinance 1-11

PURPOSE:

Approve the Ordinance No. 1-11 relating to the municipal income tax of the City of Piqua.

RECOMMENDATION:

I am requesting approval of Ordinance No. 1-11 relating to the municipal income tax of the City of Piqua.

BACKGROUND:

With the renewal of the street levy income tax in November 2010, we need to update the ordinance with the correct dates relating to the collection of this (.25%) tax from January 1, 1991 through December 31, 2020.

ALTERNATIVES:

- 1) Approve Ordinance No. 1-11 accepting the amendments for municipal income tax for the City of Piqua.
- 2) Do not approve the Ordinance and the dates for the collection of the street levy income tax will not be updated.

DISCUSSION:

- 1) This alternative will allow for the dates to correctly be reflected in the tax ordinance.
- 2) This alternative is not recommended for the obvious reason that the dates in the ordinance will be incorrectly reflected for the renewal levy that was already passed in November 2010.

FINANCIAL IMPACT:

There isn't a financial impact since the street levy renewal was already passed; therefore, the change is merely a housekeeping issue to keep the dates correctly reflected in the income tax ordinance.

COMMUNITY IMPACT:

The community has already supported this change with the passage of the street levy renewal in the November 2010 election.

CONFORMITY TO CITY PLANS & POLICIES:

Passage of the ordinance with these changes will reflect the correct dates for the collection of the street levy income tax.

RESOLUTION NO. R-2-11

**A RESOLUTION AUTHORIZING THE CITY
PURCHASING ANALYST TO ADVERTISE
FOR BIDS TO MAKE CERTAIN PURCHASES
DURING THE 2011 YEAR**

WHEREAS, the present operations of the City require the purchase of various items and materials during the 2011 year as listed in Exhibit "A" appended hereto; and

WHEREAS, Section 34.19 of the Piqua Code requires the advertisement for written bids be published at least twice in the Piqua Daily Call;

NOW, THEREFORE, BE IT RESOLVED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring, that:

SEC. 1: The City Purchasing Analyst is authorized to cause the publication of advertisement for bids on said items and materials listed in Exhibit "A", the exact specifications of which are on file and available from the office of the City Purchasing Analyst;

SEC. 2: This Resolution shall take effect and be in force from and after the earliest period allowed by law.

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION



CITY COMMISSION MEETING REPORT

For the Regular Meeting of January 4, 2011

TO: Fred Enderle, City Manager
FROM: Beverly M. Yount, Purchasing Analyst
SUBJECT: Authorization to Solicit Bids for 2011

PURPOSE:

Approve the Resolution No. R-2-11 authorizing the City Purchasing Analyst to advertise for bids to make certain purchases during the 2011 year.

RECOMMENDATION:

I am requesting approval of Resolution No. R-2-11 authorizing the City Purchasing Analyst to advertise for bids to make certain purchases during the 2011 year.

BACKGROUND:

We are required to advertise bids for any capital or operational purchases the City makes that are over \$25,000 in a newspaper of local circulation. Therefore, we use the Piqua Daily Call for this purpose. Exhibit "A" is a list of items that are compiled from the 2011 Budget Book. At the first commission meeting of each year, we ask for commission approval for the purchasing analyst to be authorized to fulfill this commitment.

ALTERNATIVES:

- 1) Approve Resolution No. R-2-11 authorizing the City Purchasing Analyst to advertise for bids to make certain purchases during the 2011 year.
- 2) Do not approve the Resolution and be in violation of state and local laws.

DISCUSSION:

- 1) This alternative will allow for us to remain in compliance with all state and local laws in regards to advertising our bids and proposals that are expected to cost over \$25,000.
- 2) This alternative is not recommended for the obvious reason of it being in violation of the law.

FINANCIAL IMPACT:

- 1) The financial impact to the City is the cost to the newspaper for the advertisements. All affected departments budget for this anticipated expense.
- 2) The City could face substantial fines if we choose to go with this alternative.

COMMUNITY IMPACT:

The public notice is printed in our local newspaper advising citizens & vendors of their right to submit a bid or proposal and we also notify them by having the information available on our web site to view and download at any time.

CONFORMITY TO CITY PLANS & POLICIES:

Our local Charter Section 34.14 states that “no purchase of goods, supplies or services in excess of \$25,000 shall be made until and unless advertisement for bids has been published at least once but not less than 48 hours before the opening of bids in a newspaper of general circulation in the city, all subject to Section 46 of the charter.” There are a few exceptions listed as well, but we will meet these requirements once the Resolution is approved.

EXHIBIT "A"
2011 Commodity/Bid Items

Department	Description	Bid
Various	Refuse Disposal	Piqua
	Excess Utility Insurance	Piqua
Piqua Tree Fund	Trees	Piqua
Economic Development	Phase II Environmental Assessments	Piqua
Health	Demolition of houses, etc.	Piqua
	Home repairs	Piqua
Information Technology	Replacement of computer system	State/Piqua
Parks	Lawn Treatment	Piqua
	Tree Removal	Piqua
	ODNR Boating Facilities	Piqua
	Mower replacement	State/Piqua
	Pool Circulation Pump Replacement	Piqua
Street	Road salt	SWOP4G
	Lawn Treatment	Piqua
	Tub Grinding	Piqua
	Deck mowers	State/Piqua
Street Income Tax	E. Ash St. Reconstruction Land Acquisition	Piqua
	Landscaping Enhancements to I-75/US 36 exchange	State/Piqua
	Street Resurfacing	Piqua
	Asphalt & Stone	Piqua
Fire	Dive Team Equipment – FEMA Grant	Piqua
Police	Towing Services	Piqua
	Cruiser Replacements and related upfitting	State/Piqua
	Cruiser In-Car Camera System	State/Piqua
Power	Gas Turbine Upgrades	State/Piqua
	Install new ground grid at Substation #1	State/Piqua
	Poles, Transformers & Conduit	State/Piqua
	Water St. Streetscaping	Piqua
	Engineering & Construction Management for new Service Center	Piqua

	Site work and utilities for new Service Center	Piqua
	Backhoe	State/Piqua
	Electrician van	State/Piqua
	½ ton pickup	State/Piqua
Water	Acquire land for New Well Field or New Plant Site	Piqua
	Install new wellhead	State/Piqua
	Purchase pump & other equipment to do a production well	State/Piqua
	Water Treatment Chemicals	Piqua/SWOP4G
	Ferric Sulfate	State/Piqua
	Lime Residual Removal	Piqua
	Ash Street Reconstruction service line renewals & fire hydrant replacements and relocations	State/Piqua
	Design costs for a new water plant	State/Piqua
	New lawn mowers	State/Piqua
Wastewater	Ash St. Reconstruction sanitary sewers	State/Piqua
Stormwater	E. Ash St. re-build project new sewers	State/Piqua
Golf	Golf Course Chemicals	Piqua
	Fairway and greens mowers	State/Piqua

**Any other items that may arise as needed throughout the year.

RESOLUTION NO. R-3-11

A RESOLUTION AUTHORIZING PURCHASE ORDERS TO CHEMICAL SERVICES, F2 INDUSTRIES, LLC, MARUBENI SPECIALTY CHEMICALS, HURON LIME, INC., AND UNIVAR USA FOR THE 2011 PURCHASE OF VARIOUS WATER TREATMENT CHEMICALS

WHEREAS, the Water Treatment Plant requires the purchase of various water treatment chemicals for the water treatment process; and

WHEREAS, after solicitation of bids, bids were opened resulting in the tabulation of bids as listed in Exhibit "A" attached hereto;

NOW, THEREFORE, BE IT RESOLVED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring, that:

SEC. 1: Purchase orders are hereby authorized to:

<u>Company</u>	<u>Product</u>
Chemical Services	Soda ash at \$450.00 per ton
Univar USA	Ferric sulfate at \$520.00 per cwt.
Chemical Services	Sodium Hexametaphosphate at \$103.00 per cwt.
F2 Industries	Activated Carbon at \$58.70 per cwt.
Marubeni Specialty	Potassium Permanganate at \$219.00/cwt.
Univar USA	Copper Sulfate at \$1.65/lbs.
Huron Lime	Quicklime at \$143.80 per ton

SEC. 2: The Finance Director is authorized to draw her warrant on the appropriate account of the city treasury in payment for said services rendered.

SEC. 3: This Resolution shall take effect and be in force from and after the earliest period allowed by law.

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION

CITY OF PIQUA - DEPARTMENT
OF PURCHASING - BID
TABULATION

For: 2011 Chemicals for Water
Treatment

Dept: Water Dept.

Reference No.: IFB 1035

BIDDER No.: NAME:	UNIT	1 Manubeni Specialty Chemicals Tampa FL 3637 BID:	2 American Int'l Chemical Framingham MA 01701 BID:	3 Bonded Chemicals, Inc. Columbus OH 43228 BID:	4 GS Robins St. Louis MO 63102 BID:	5 Chemrite, Inc. Buford GA 30518 BID:	6 Chemical Services Dayton OH 45414 BID:	7 Sterling Water Technologies LLC Columbia TN 38402 BID:
1 Sodium Hexametaphosphate	100 CWT	NB	NB	\$ 130.00 \$ 13,000.00	\$ 135.00 \$ 13,500.00	NB	\$ 103.00 \$ 10,300.00	\$ 112.70 \$ 11,270.00
2 Activated Carbon	220 CWT	NB	NB	\$ 60.90 \$ 13,398.00	\$ 94.00 \$ 20,680.00	NB	\$ 88.00 \$ 19,360.00	NB
3 Potassium Permanganate	66 CWT	\$ 219.00 \$ 14,454.00	\$ 232.00 \$ 15,312.00	\$ 305.00 \$ 20,130.00	\$ 335.00 \$ 22,110.00	\$ 238.00 \$ 15,708.00	\$ 241.00 \$ 15,906.00	NB
4 Ferric Sulfate	700 CWT	NB	NB	NB	NB	NB	\$ 640.00 \$ 448,000.00	NB
5 Soda Ash	15 TONS	NB	NB	\$ 500.00 \$ 7,500.00	NB	NB	\$ 450.00 \$ 6,750.00	NB
6 Quicklime	400 TONS	NB	NB	NB	NB	NB	\$ 234.00 \$ 93,600.00	NB
7 Copper Sulfate	2000 LBS	NB	NB	\$ 2.10 \$ 4,200.00	NB	\$ 2.14 \$ 4,280.00	\$ 2.00 \$ 4,000.00	NB
Jan. 1, 2012 through Dec. 31, 2012		YES	NO	NO	NO	YES	NO	NO
Jones Chemicals Inc. bid received too late for consideration								

CITY OF PIQUA - DEPARTMENT
 OF PURCHASING - BID
 TABULATION
 For: 2011 Chemicals for Water
 Treatment
 Dept: Water Dept.
 Reference No.: IFB 1035

BIDDER No.: NAME:	UNIT	8 United Manufacturing Int'l 2000 Red Bluff CA 96080 BID:	9 Greer Lime Company Morgantown WV 26507 BID:	10 F2 Industries, LLC Smyrna TN 37167 BID:	11 Carmeuse Lime & Stone Pittsburgh PA 15222 BID:	12 Simply Aquatics, Inc. Kirbyville TX 75956 BID:	13 Univar USA Cincinnati OH 45246 BID:
1 Sodium Hexametaphosphate	100 CWT	NB	NB	\$ 103.50 \$ 10,350.00	NB	\$ 117.00 \$ 11,700.00	\$ 118.00 \$ 11,800.00
2 Activated Carbon	220 CWT	\$ 78.00 \$ 17,160.00	NB	\$ 58.70 \$ 12,914.00	NB	NB	\$ 99.00 \$ 21,780.00
3 Potassium Permanganate	66 CWT	NB	NB	NB	NB	NB	\$ 303.00 \$ 19,998.00
4 Ferric Sulfate	700 CWT	NB	NB	NB	NB	NB	\$ 520.00 \$ 364,000.00
5 Soda Ash	15 TONS	NB	NB	NB	NB	NB	\$ 560.00 \$ 8,400.00
6 Quicklime	400 TONS	NB	\$ 181.00 \$ 72,400.00	NB	\$ 147.99 \$ 59,196.00	NB	NB
7 Copper Sulfate	2000 LBS	NB	NB	NB	NB	NB	\$ 1.65 \$ 3,300.00
Jan. 1, 2012 through Dec. 31, 2012		YES	YES	YES	NO	YES	NO
Jones Chemicals Inc. bid received too late for consideration							

CITY OF PIQUA - DEPARTMENT
OF PURCHASING - BID
TABULATION

For: 2011 Chemicals for Water

Treatment

Dept: Water Dept.

Reference No.: IFB 1035

DESCRIPTION	UNIT	14		15		16		17		18		19	
		Huron Lime, Inc.		Shannon Chemical Corp		Envirogreen Chemicals, LLC		Brenntag Mid-South		SAL Chemical		Mississippi Lime Company	
BIDDER No.:		Huron		Malvern		Gahanna		Hebron		Weirton		St. Louis	
NAME:		OH 44839		PA 19355		OH 43230		OH 43025		WV 26062		MO 63127	
CITY:													
STATE & ZIP:		OH 44839		PA 19355		OH 43230		OH 43025		WV 26062		MO 63127	
		BID:		BID:		BID:		BID:		BID:		BID:	
1 Sodium Hexametaphosphate	100 CWT		NB	\$ 138.00		NB		\$ 189.80		\$ 129.30		NB	
				\$ 13,800.00				\$ 18,980.00		\$ 12,930.00			
2 Activated Carbon	220 CWT		NB		NB	\$ 79.49		\$ 96.00		\$ 94.50		NB	
						\$ 17,487.80		\$ 21,120.00		\$ 20,790.00			
3 Potassium Permanganate	66 CWT		NB		NB			\$ 316.50				NB	
								\$ 20,889.00					
4 Ferric Sulfate	700 CWT		NB		NB			\$ 530.00				NB	
								\$ 371,000.00					
5 Soda Ash	15 TONS		NB		NB			\$ 470.00		\$ 515.00		NB	
								\$ 7,050.00		\$ 7,725.00			
6 Quicklime	400 TONS		\$ 143.80		NB							NB	\$ 164.24
			\$ 57,520.00										\$ 65,696.00
7 Copper Sulfate	2000 LBS		NB		NB			\$ 1.85				NB	
								\$ 3,700.00					
Jan. 1, 2012 through Dec. 31, 2012			NO		NO			NO		NO		NO	
Jones Chemicals Inc. bid received too late for consideration													



CITY COMMISSION MEETING REPORT

For the Regular Meeting of January 4, 2011

TO: Fred Enderle, City Manager

FROM: Beverly M. Yount, Purchasing Analyst
Don Freisthler, Water Plant Superintendent

SUBJECT: Request for City Commission authorization to issue purchase orders for 2011 water treatment chemicals

PURPOSE:

Approve the resolution R-3-11 authorizing the purchase of 2011 water treatment chemicals.

RECOMMENDATION:

Our recommendation is for the Commission to Approve of Resolution R-3-11 authorizing the purchase of 2011 water treatment chemicals.

BACKGROUND:

Bids were taken on December 17, 2010 and nineteen bids in total were received. The low bidders are recommended for the awards with the bid tabulation attached for your reference.

In the past, the SWOP4G bid award has been included with this resolution for award. The bid was done by Montgomery County Purchasing office this year and they do not have the bid tab available at this time. We plan to purchase Hydrofluosilicic Acid and Liquid Chlorine this year using their discount. If needed, we will prepare a separate resolution for the purchase of these two chemicals for a future commission meeting.

ALTERNATIVES:

- 1) Approve Resolution R-3-11 authorizing the purchase of water treatment chemicals for 2011.
- 2) Do not approve the Resolution and risk the safety of the drinking water supply for the citizens of Piqua.

DISCUSSION:

- 1) The first alternative will allow the Water Department to operate as normal. They have \$100,000 budgeted for this expense in 2011. Each year we take bids for Sodium Hexametaphosphate, Activated Carbon, Potassium Permanganate, Ferric Sulfate, Soda Ash, Quicklime and Copper Sulfate. This year we had 19 vendors submit bids and we awarded to the lowest bidder for each chemical.

We also use the SWOP4G bid for purchasing Hydrofluosilicic Acid and Liquid Chlorine. This bid tab has not been made available to us yet, but will be brought to commission in the future if needed.

- 2) The alternative of not approving the proposed Resolution would cause unsafe drinking water, possible violations, fines and penalties.

FINANCIAL IMPACT:

This is a Water Dept. budget item for 2011 of \$100,000. We have budgeted for these chemicals each year as they are a necessary commodity for the normal operation of the Water Treatment Plant.

COMMUNITY IMPACT:

These purchases will allow the community to continue to enjoy safe drinking water. The EPA has stringent regulations and we must purchase these chemicals in order to meet and exceed their standards.

CONFORMITY TO CITY PLANS & POLICIES:

Of course, one of our major city functions is to provide safe drinking water to the public. Our Water Dept. staff has done an excellent job of doing just that over the years. This Resolution will allow them to continue with their normal process of ordering chemicals as needed throughout the year.

RESOLUTION NO. R-4-11

**A RESOLUTION ACCEPTING THE RESIGNATION
OF BRIAN KELLOGG AS A MEMBER OF THE
ENERGY BOARD**

WHEREAS, Brian Kellogg was appointed to the Energy Board on April 20, 2010 by Resolution No. R-51-10 for a 5-year term to expire on February 28, 2015.

WHEREAS, Brian Kellogg submitted a letter of resignation to the Energy Board on November 23, 2010.

NOW, THEREFORE BE IT RESOLVED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring, that:

SEC. 1: This Commission hereby accepts the resignation of Brian Kellogg as a member of the Energy Board.

SEC. 2: This Resolution shall take effect and be in force from and after the earliest period allowed by law.

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION

RESOLUTION NO. R-5-11

**A RESOLUTION ACCEPTING THE RESIGNATION
OF MELISSA A. RANGLES AS A MEMBER OF THE
TREE COMMITTEE**

WHEREAS, Melissa A. Randles was appointed to the Tree Committee on November 5, 2007 by Resolution No. R-116-07 for a 4-year term to expire on March 1, 2011.

WHEREAS, Melissa A. Randles submitted a letter of resignation to the Tree Committee on December 15, 2010.

NOW, THEREFORE BE IT RESOLVED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring, that:

SEC. 1: This Commission hereby accepts the resignation of Melissa Randles as a member of the Tree Committee.

SEC. 2: This Resolution shall take effect and be in force from and after the earliest period allowed by law.

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION