CITY OF OXFORD
STAFF SUMMARY REPORT

Report to City Manager		Finance Originating Department
Council Meeting Of :	10/20/2015	
Account Code No. :	see below	Joe Newlin Prepared By
Budgeted Amount :		10/14/2015 Date Prepared

Agenda Title:	**2015 Supplemental Budget #7**
Recommendation:	**Approve**

Issue 1
To reflect projected OVI Grant funds receipts and expenditures for the whole year October 2015 - September 2016
This will be the same as the 2016 budgeted numbers which can be adjusted for funds received through the end of 2015 with a supplemental budget adjustment in 2016.

Action Needed:

Revenue Side

OVI Task Force Fund (419)	224,408.00	Grant proceeds

Expense Side

OVI Task Force Fund (419)	56,082.00	Personnel Services
OVI Task Force Fund (419)	168,326.00	Operating Expenses

Net Effect on Fund Balance/(s) Increase/(Decrease) -

Issue 2
To reflect funds need to cover the cost of full time HR director through the end of the year salary & benefits

Action Needed:

Revenue Side

N/A

Expense Side

General Fund (110) department 450	15,331.00	Appropriation from unencumbered balance for full time HR Director
Water Fund (321) department 818	3,283.00	Appropriation from unencumbered balance for full time HR Director
Sewer Fund (331) department 838	3,283.00	Appropriation from unencumbered balance for full time HR Director

Net Effect on Fund Balance/(s) Increase/(Decrease) (21,897.00)

Issue 3
To reflect funds need to cover the cost of 2 unbudgeted retirements in the Finance Department

Action Needed:

Revenue Side

N/A

Expense Side

General Fund (110) department 420	9,225.00	Appropriation from unencumbered balance for unbudgeted retirements
Water Fund (321) department 814	13,000.00	Appropriation from unencumbered balance for unbudgeted retirements
Sewer Fund (331) department 834	13,000.00	Appropriation from unencumbered balance for unbudgeted retirements
Refuse Fund (341) department 854	9,950.00	Appropriation from unencumbered balance for unbudgeted retirements

Net Effect on Fund Balance/(s) Increase/(Decrease)	(45,175.00)
Increase/(Decrease)	(67,072.00)
Breakdown by Fund	
General (110)	(24,556.00)
Water (321)	(16,283.00)
Sewer (331)	(16,283.00)
Refuse (341)	(9,950.00)
OVI Task Force (419)	-
Net Effect on Fund Balance/(s)	(67,072.00)

Approved By:

	Initials	Date
Department Head:	[illegible]	1/12/15/15
City Manager:	DRE	1/10/16/15

F:\General Accounting\2015\Ordinances\Supplementals\Staff Report SB 7

ORDINANCE NO.

AN ORDINANCE AMENDING ORDINANCE NO. 3286. SUPPLEMENTAL BUDGET ORDINANCE NUMBER 7 TO MAKE SUPPLEMENTAL APPROPRIATIONS FOR FISCAL YEAR 2015.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: Additional appropriations are needed for the current fiscal year and monies are available for appropriation in those funds, and changes to estimated revenues;

SECTION 2: The following increase/(decrease)in revenues be made:

OVI Task Force Fund 419	224,408.00

SECTION 3: The following increase/(decrease)in appropriations from unencumbered balances be made:

General Fund 110	15,331.00
General Fund 110	9,225.00
Water Fund 321	3,283.00
Water Fund 321	13,000.00
Sewer Fund 331	3,283.00
Sewer Fund 331	13,000.00
Refuse Fund 341	9,950.00
OVI Task Force Fund 419	58,082.00
OVI Task Force Fund 419	168,326.00

SECTION 4: In all other respects, Ordinance No. 3286 shall remain in full force and effect.

SECTION 5: This ordinance shall take effect immediately upon its adoption.

MAYOR

ADOPTED:

ATTEST:

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW (STAFF)

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Parks and Recreation
Originating Department

Council Meeting Of: 11/3/2015

Gail S. Brahier
Prepared By

Account Code No. #: N/A

Budgeted Amount: N/A

10/29/15
Date Prepared

Agenda Title: Recreation Advisory Board Meeting, 10/15/15

Recommendation: Approve

Discussion:
In Attendance: Melissa Engelhard, Wesley Cole, Shaunna Tafelski, Craig Bennett, Ken Bogard. Guests: Prue Dana, William Hazelton. Staff: Gail Brahier, Deanna Barbour, Douglas Elliott.

The Recreation Advisory Board had questions regarding the design/build process in reference to bidding out the future pool project.

Representatives from Barge, Waggoner, Sumner & Cannon, Inc. in the Dayton area offered to visit with the Recreation Advisory Board to educate them on the process and benefits of the design/build process. In particular, the company noted the design/build process reduces the risk for the owner, as the City would state a specified amount of funds available for the project, and any quality control or financial risk falls with the chosen consultant.

The Board is interested in pursuing a fundraising campaign for an element of the new aquatic center. The Board will be visiting a local pool which installs a bubble over their outdoor pool during winter months to extend the pool season.

Approved By:

	Initial	Date
Department Head:	GB	10/29/15
City Manager:	DAE	10/30/15

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Finance
Originating Department

Council Meeting Of: 11/3/2015

Joe Newlin
Prepared by

Account Code No. #: N/A

Budgeted Amount: ____________

10/26/2015
Date Prepared

Agenda Title: 2016 ANNUAL ADVANCE ORDINANCE

Recommendation: Approve

Discussion:

Description of Budgeted Advances for the 2016 Budget

Advance from GENERAL FUND 110
Advance to OAT CAPITAL IMPROVEMENT FUND 144
- Phase I OAT construction

Funds to be reimbursed from ODNR - Clean Ohio Trail Fund & Donations 668,000.00

This repayment to General Fund will be made when funds received.

Approved By:

	Initial	Date
Department Head:	JN	10/26/15
City Manager:	[illegible]	10/30/15

ORDINANCE NO.

AN ORDINANCE OUTLINING BUDGETED ADVANCES FOR THE CITY OF OXFORD, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2016.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY,
STATE OF OHIO, THAT:

SECTION 1: The following advances are to be executed for the City of Oxford during the fiscal year ending December 31, 2016, as follows:

Advance from:

General Fund 110	668,000.00
OAT Capital Improvement Fund 144	668,000.00

Advance to:

OAT Capital Improvement Fund 144	668,000.00
General Fund 110	668,000.00

SECTION 2: This Ordinance shall take effect at the earliest time allowed by law.

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MAYOR

ADOPTED: ______________________________

ATTEST:

____

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: STAFF

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

City Manager
Originating Department

Council Meeting Of: November 3, 2015

Doug Elliott, Jr.
Prepared By

October 30, 2015
Date Prepared

Agenda Title: Contract with Butler County for Dispatch Services

Recommendation: Approve

Discussion: Butler County presently has five Public Safety Answering Points (PSAP's). The five PSAP's are the BCSO; the cities of Middletown, Fairfield, and Oxford; and West Chester Township. The Butler County 911 Planning Committee is required to reduce the number of PSAP's to four by January 1, 2016 or risk a 50 % reduction in funding. Of the five current Butler County PSAP's, the City of Oxford has the lowest volume of 911 calls received (2.3% in 2014). Given the need of the Butler County 911 Planning Committee to reduce the number of PSAP's to four in 2016 and the low volume of 911 calls which the City of Oxford receives, Police Chief Holzworth, Lieut. Jones, and I began discussions late this summer with representatives of the Butler County Sheriff's Office regarding the possibility of providing safety dispatch services to the City. This option was discussed briefly with City Council during the August, 2015 Council Strategic Planning Retreat. I approached this option with three goals in mind. First, any new service proposal must be at least equal to or better than what is presently provided. Secondly, there must be some cost savings. Finally, since the employees of the City are our most valuable asset, I wanted the existing employees to be considered in any change and kept informed throughout the process. I believe we have achieved all three goals. The service provided by the BCSO will be improved because there will always be more than two dispatchers on duty (which was not always the case with the City,). Also, under the proposed dispatch operating protocol, the City would have been required to provide additional training for Emergency Medical Dispatch. Further, the existing operation will be restructured and the remaining employee positions will be reclassified to a dispatcher clerk or other positions. The cost savings to the City with this proposed contract and operational restructuring is estimated to be minimal. The savings is dependent on the actual reduction in positions, overtime, and contracted services, as well as, the cost of the proposed agreement. This will not be known for certain until the restructuring has occurred and the switchover to the BCSO has been in place for some time.

The cost of this proposed agreement with the BCSO is $336,000 for the first year. It will increase by 5% for the following two years and the CPI-U each year thereafter. The savings is dependent on the actual reduction in positions, overtime, and contracted services. Our goal is to make the transition for the public and employees as seamless as possible.

The City of Hamilton contracted with the Butler County Sheriff's Office in 2013 for the provision of safety dispatch services and have been pleased with the service provided.

Approved By: **Initial Date**

Department Head:

City Manager: DE 10/30/15

RESOLUTION NO.

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT FOR THE BOARD OF COMMISSIONERS OF BUTLER COUNTY, OHIO TO PROVIDE DISPATCH SERVICES FOR THE CITY OF OXFORD PURSUANT TO OHIO REVISED CODE SECTIONS 307.15 AND 307.16.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The City Manager and the Police Chief recommend the City Manager be authorized to enter into an agreement for the Board of Commissioners of Butler County, Ohio to provide dispatch services for the City of Oxford pursuant to Ohio Revised Code Sections 307.15 and 307.16.

SECTION 2: The parties have determined there will be a cost savings and an improvement in operational efficiency and regional cooperation through the provision of dispatch service by the county to the city. Operations management shall be delegated by the Board of County Commissioners to the Butler County Sheriff.

SECTION 3: Council hereby accepts the recommendation of the City Manager and the Police Chief and hereby authorizes the City Manager to enter into an agreement of copy of which is attached hereto as Exhibit "1" for the Board of Commissioners of Butler County, Ohio to provide dispatch services for the City of Oxford pursuant to Ohio Revised Code Sections 307.15 and 307.16.

SECTION 4: This resolution shall take effect at the earliest date allowed by law.

____
MAYOR

ADOPTED:

ATTEST:

____
CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW (STAFF)

EXHIBIT "1"

RESOLUTION AUTHORIZING AN AGREEMENT FOR THE BOARD OF COMMISSIONERS, BUTLER COUNTY, OHIO TO PROVIDE DISPATCH SERVICES PURSUANT TO R.C. 307.15 and 307.16.

WHEREAS, the City of Oxford is desirous of contracting with the Board of Commissioners, Butler County, Ohio, for the county to provide dispatch services to the city, and

WHEREAS, the Board of Commissioners is authorized by the Ohio Revised Code 307.15 to contract to perform functions on behalf of other governmental entities, to the extent that the other governmental entity has the authority to perform such functions for itself; and

WHEREAS, a previous agreement established a "countywide 800 megahertz radio system" pursuant to R.C. 307.63, which created an "interactive and unified system of communication" but specifically declined to delegate to the county or the Sheriff, "any power or authority to use the System's operation or Network Equipment to influence local methods of conducting police, fire or EMS Local Purpose public safety operations", and

WHEREAS, another previous agreement between the county and various townships and municipalities, established a "BUTLER COUNTY OHIO 9-1-1 FINAL PLAN" as Amended, containing five PSAPs, two of which consisted of the City of Oxford and a Butler County regional area PSAP exclusive of the remaining PSAPs, with each of the five PSAPs providing its own dispatch services, and

WHEREAS, the parties have determined that there will be a cost savings and an improvement in operational efficiency, service effectiveness, community safety, and regional cooperation through the provision of dispatch service by the county to the city,

NOW, THEREFORE, BE IT RESOLVED that the Resolution authorizing an Agreement for the Board of Commissioners, Butler County, Ohio to assume the operations of all dispatch functions for the City of Oxford is hereby approved. Operations management shall be delegated by the Board of County Commissioners to the Butler County Sheriff.

BE IT FURTHER RESOLVED that the Clerk of Commission certify this Resolution and make an imaged copy of this Resolution available on the Butler County, Ohio website at http://www.butlercountyohio.org.

THIS AGREEMENT made and entered into at Hamilton, Butler County, Ohio, on the dates set forth herein, between the BOARD OF COMMISSIONERS, BUTLER COUNTY, OHIO, 315 High Street, Hamilton, Ohio 45011 (the "Board"), and the CITY OF OXFORD, 101 East High Street, Oxford, Ohio 45056 for the provision of dispatch service to the City of Oxford by the Butler County Sheriff.

ARTICLE I
RECITALS

WHEREAS, a previous agreement established a "countywide 800 megahertz radio system" pursuant to R.C. 307.63, which created an "interactive and unified system of communication" but specifically declined to delegate to the county or the Sheriff, "any power or authority to use the System's operation or Network Equipment to influence local methods of conducting police, fire or EMS Local Purpose public safety operations", and (Copy of the "Participation Agreement Between the Board of Butler County Commissioners and the City of Oxford for The City of Oxford to utilize the Butler County 800 Megahertz Public Safety Communications System" attached as "EXHIBIT A")

WHEREAS, another previous agreement between the county and various townships and municipalities, established a "BUTLER COUNTY OHIO 9-1-1 FINAL PLAN" as Amended (copy attached as "Exhibit B"), containing five PSAPs, each of which provide dispatch services within their respective territory and two of which consisted of the City of Oxford and a Butler County regional area PSAP exclusive of the remaining PSAPs, and

WHEREAS, the parties have determined that there will be a cost savings and an improvement in operational efficiency, service effectiveness, community safety, and regional cooperation through consolidated dispatch services to be operated by the Butler County Sheriff, and

WHEREAS, the City of Oxford desires to contract with the Board of Commissioners, Butler County, Ohio for the provision of dispatch services pursuant to the County's authority to provide services under R.C. 307.15 "whereby the board undertakes, and is authorized by the contracting subdivision, to exercise any power, perform any function, or render any service, on behalf of the contracting subdivision or its legislative authority, that such subdivision or legislative authority may exercise, perform, or render",

NOW THEREFORE, the parties hereto agree to the following roles and responsibilities of the City of Oxford and Butler County Ohio.

ARTICLE II
OPERATIONAL RESPONSIBILITY

Under authority granted to them by R.C. 307.15 and 307.16, the Board of County Commissioners, Butler County, Ohio hereby agrees to the provision of dispatch services to the City of Oxford, as set forth herein.

Except as otherwise stated herein with regard to the provision of dispatch services and re-purposing of specific items of equipment, this agreement is not intended to otherwise alter the previous agreement between the parties pertaining to the establishment of a county wide 800 megahertz communications system pursuant to R.C. 307.63 or the establishment of their individual PSAPs and the maintenance obligations that accompany each.

Provision of dispatch services to the City of Oxford is hereby delegated to the Butler County Sheriff. The Commissioners delegate to the Sheriff the operational responsibility as may be needed for the implementation of this agreement, including but not limited to:

- Personnel decisions including hiring, discharge, salary administration, collective bargaining, etc.
- Preparation of annual budget
- Response to citizen and community complaints involving dispatch services
- Public record requests involving dispatch services

ARTICLE III
RESPONSBILITIES OF COUNTY SHERIFF

The Sheriff shall provide the following services:

1. Twenty-four (24) hour a day (police, fire, emergency medical and/or other) communications services, answer incoming telephone and E 9-1-1 calls, handle routine and emergency radio communications, provide Ohio LEADS and other information services which will assist the City of Oxford in keeping the peace, in protecting property and in performing other necessary police functions. Activate weather sirens when weather dictates activation.
2. Maintain records related to staffing, expenditures, and communications activities related to the provision of dispatch services to the City of Oxford. Said records will be made available to City of Oxford upon request.

ARTICLE IV
OBLIGATIONS OF RESPONSIBLE PARTIES

Butler County Board of County Commissioners
Roles and Responsibilities:

1. Administer and approve this contract as well as any subsequent amendments. Receive and process payments from the City of Oxford.
2. Delegate the assumed dispatch responsibility to the Butler County Sheriff.

Butler County Sheriff's Office
Roles and Responsibilities:

1. Provide services outlined in Article III.

2. Provide technical assistance for system-wide outages at all times of the day. Minor support issues will be provided during normal business hours.
3. Software, software updates, and documentation will be provided by the Butler County Sheriff's Office. It is Oxford's responsibility to install software and software updates into the City of Oxford's hardware.
4. The Butler County Sheriff's Office will maintain an Internet connection capable of supporting incoming VPN connections from the City of Oxford's patrol units.
5. The Butler County Sheriff's Office will maintain servers used for TriTech applications and ensure that they meet the minimum software requirements.
6. The Butler County Sheriff's Office will perform backups of critical TriTech data on a daily basis.
7. The Butler County Sheriff's Office will maintain a valid LEADS connection for use in Dispatch and Patrol units.
8. The Butler County Sheriff's Office will share the City of Oxford's data with the Ohio Local Law Enforcement Information Sharing Network and the Montgomery County Commissioners' criminal justice information sharing network known as "justiceweb.org"
9. If this agreement should be terminated, the Butler County Sheriff's Office will provide the City of Oxford with a copy of all data associated with the Oxford City Police Department.
10. The Butler County Sheriff's Office will provide the City of Oxford access to all TriTech software that has been purchased for use by the City of Oxford. The City of Oxford will be responsible for server and hardware costs directly related to additional new licensing purchased by the City of Oxford, if any.
11. Butler County does not warrant against limited outages of the Computer Aided Dispatch and Mapping applications operated by the Sheriff.

City of Oxford
Roles and Responsibilities:

1. Pay for dispatch services, the amounts as outlined in Exhibit C. The amounts shall be billed monthly. Payments will be made payable to Nancy Nix, Butler County Treasurer, and shall be mailed to the Butler County Commissioner's Office, 315 High Street, 6th Floor, Hamilton, OH 45011. The fees designated by this paragraph contemplate the costs associated with the provision of dispatch services as contemplated herein and do not include any costs otherwise associated with the operations of the Oxford area PSAP, which shall remain the sole responsibility of the City of Oxford.
2. Provide mobile/portable radio equipment compatible with the system design of the Butler County Sheriff's Dispatch Center
3. Purchase any additional hardware, the City of Oxford feels it needs; and, maintain hardware which meets minimum hardware requirements of the current versions of the Computer Aided Dispatch and Mapping applications designated by the Sheriff. The

Butler County Sheriff's Office will dictate the versions of these applications to be used. Maintenance of said hardware will be the responsibility of the City of Oxford.

4. Software, software updates, and documentation will be provided by the Butler County Sheriff's Office. It is Oxford's responsibility to install software and software updates into its hardware.
5. Updates to mapping applications will be provided by the Butler County Sheriff's Office, contingent upon the City of Oxford's submission of geographic information system data to the Butler County Engineer's Office or current data provider.
6. The City must maintain connectivity to the Butler County Sheriff's Office local area network, using a method of delivery which is compatible with existing Butler County Sheriff's Office networking and security.
7. The City of Oxford will be responsible for maintaining connectivity to any of Oxford's servers.
8. The City of Oxford will maintain a telephone system in the police department which is capable of transferring calls to and receiving transfers from the Butler County Sheriff's dispatch center.
9. Telephone and Radio equipment currently assigned to the City of Oxford as part of the county-wide 800MHz radio system or county- wide 9-1-1 telephone system will be repurposed as decided by the Butler County Sheriff's Office.
10. The City of Oxford will install and maintain antivirus software with current definitions on all devices connecting to Butler County Sheriff's Office servers. Additionally, Oxford will maintain/add any other security devices or software as required by LEADS/NCIC.

ARTICLE V
PAYMENT FOR SERVICES

The City of Oxford will pay for dispatch services in accordance with rates and charges set forth in EXHIBIT C, attached hereto and incorporated herein. The 2016 Payment will be prorated on a daily basis in accordance with Exhibit C. The date that the Parties will use to determine when payments begin is the day that the Butler County Sheriff's Office begins providing all services outlined in Article III. The parties acknowledge that the annual rates for the continuation of dispatch services may require adjustment through further negotiation from time to time.

ARTICLE VI
REPRESENTATIONS AND WARRANTIES

The County represents and warrants to the City of Oxford that the execution and delivery of this Agreement has been duly authorized by all appropriate actions of the Board of Commissioners, Butler County, Ohio and this Agreement constitutes a legal, valid and binding obligation of the County in accordance with its terms.

The City of Oxford represents and warrants to the County that the execution and delivery of this Agreement has been duly authorized by all appropriate actions of its governing body and that this Agreement constitutes a legal, valid and binding obligation of the City of Oxford in accordance with its terms.

The County represents and warrants to the City of Oxford, and the City of Oxford represents to the County, that to the best of each of their knowledge there is no pending or threatened litigation or government proceeding which would adversely affect the performance of their obligations under this Agreement.

ARTICLE VII
DURATION

The term of this Agreement shall commence the date the City of Oxford and the Board of County Commissioners have executed the Agreement and shall continue until the sooner of any of the following events:

1. Such time as either party shall send a 365 day notice of termination to the other party (this timeframe may be lowered if both parties agree),
2. Such time as either party may give notice of termination of the contract based on material breach of the other party.

In the event of any termination as set forth above, the parties agree to work together in so far as necessary to transition into an alternative suitable arrangement. The rights and obligations of the County and The City of Oxford under this Agreement may not be assigned by the County or The City of Oxford.

ARTICLE VIII
NON-WAIVER

Any waiver, whether in writing or by failure of the party to timely act, of any requirement within this Agreement or of any breach of any requirement with this Agreement:

1. Shall not constitute a waiver of any subsequent Agreement herein or of any subsequent breach of any Agreement herein; and
2. Shall not otherwise affect the rights of the party under this Agreement with respect to any said requirement or subsequent breach of said requirement.

ARTICLE IX
APPLICABLE STATE LAW

The rights, obligations and remedies of the parties ratified under this Agreement shall be interpreted in all respects by laws of the State of Ohio with venue in Butler County, Ohio.

ARTICLE X
COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be an original and all of which collectively shall constitute one and the same instrument.

ARTICLE XI
AMENDMENTS, CHANGES AND MODIFICATIONS

Except as otherwise provided herein, this Agreement shall not be effectively amended, changed or terminated except by in writing signed on behalf of the County and the City of Oxford.

ARTICLE XII
Return of Equipment upon Termination of Agreement

The Butler County Sheriff's Office will return all equipment, still in use, that was provided by the Participating Agency upon termination of this agreement. If any equipment provided by the Participating Agency is replaced, during this agreement, the new equipment will be owned and kept for its lifespan by the agency that purchased the equipment.

At the time of this agreement, the City of Oxford Dispatch Center has four (4) radio consoles in operation that were provided by the Butler Regional Interoperable Communications System (BRICS). Upon entering into this agreement, at least two of these consoles and their peripherals will be repurposed to the Butler County Sheriff's Dispatch Center. Upon termination of this agreement, a total of four (4) operational radio consoles will be made available to the City of Oxford or a PSAP, designated by the Butler County 9-1-1 Planning Committee, which will take over PSAP services for the City of Oxford.

At the time of this agreement, the City of Oxford Dispatch Center has four (4) 9-1-1 answering workstations that were provided by the Butler Regional Interoperable Communications System (BRICS). Upon entering into this agreement, these workstations and their peripherals will be repurposed to the Butler County Sheriff's Dispatch Center. Upon termination of this agreement, a total of four (4) operational 9-1-1 answering workstations will be made available to the City of Oxford or a PSAP, designated by the Butler County 9-1-1 Planning Committee, which will take over PSAP services for the City of Oxford.

ARTICLE XIII
HARDWARE

The definition of "hardware" as used in this contract is the physical components of a single-user computer and all attached input and output devices.

ARTICLE XIV
DISPATCH ADVISORY COMMITTEE

A dispatch advisory committee shall be comprised of 2 members from the Butler County Sheriff's Office, as selected by the Sheriff, and 2 members from each contracting party, as selected by the Chief Executive Officer of the contracting party. The chairman of the committee shall be appointed by the Butler County Sheriff. The advisory committee shall meet annually or at the request of the Chief Executive Officer of any contracting party. The role of the advisory committee will be to recommend policy changes, review and update standard operating procedures, review federal or state grants, assist with resolving any conflicts relating to dispatch services, and make recommendations to the Sheriff and the Chief Executive Officer of any contracting party. The advisory committee does not have any contractual authority.

ARTICLE XV
EQUITABLE DISCLOSURE

Within 30 days of the Butler County Sheriff's Office formalizing a dispatch agreement with another agency, the Butler County Sheriff's Office shall forward a copy of the contract terms and conditions to any participating agency. Within 30 days of the receipt of the most recent dispatch agreement, any participating agency may notify the Butler County Sheriff's Office of their desire to re-open their current dispatch agreement for further consideration.

If another agency notifies the Sheriff's Office of its intent to enter into a dispatch agreement, or if legislation is enacted that significantly impacts dispatch operations and/or cost, the Butler County Sheriff's Office may notify any participating agency of its desire to re-open the current dispatch agreement for further consideration.

If modification of the terms of the original agreement cannot be mutually agreed to, all other provision of the agreement shall remain enforceable.

ARTICLE XVI
GRANTS

The Butler County Sheriff's Office may apply for applicable Federal and State Grants. If the Butler County Sheriff's Office receives any grant funding to be used for purposes of dispatch operations, the dispatch advisory committee shall meet and make recommendations to participants on the financial impact grant(s) have as they relate to this agreement.

Exhibit C

Pursuant to Article V, Payment for services, below is the agreed fee schedule.

Year 2016	$ 336,000.00
Year 2017	$ 352,800.00
Year 2018	$ 370,440.00
Year 2019	*
Year 2020	*
Year 2021	*

After 2018, annual cost increases will be based on the November (current year) to November (previous year) 12 month percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U), U.S. City Average: All items, not seasonally adjusted, 1982-1984=100 reference base published by the United States Department of Labor, Bureau of Labor Statistics. See example below for increase from November 2013 to November 2014.

Example:

<u>Index Point Change</u>

November 2014 CPI-U	236.151
Less previous index	233.069
Equals index point change	3.082

<u>Percent Change</u>

Index point difference	3.082
Divided by the previous index	233.069
Equals	0.0132
Results x 100	0.0132x100
Equals percent change	1.32

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Community Development
Originating Department

Council Meeting Of: November 3, 2015

Account Code No. #:

Jung-Han Chen
Prepared By

Budgeted Amount:

October 20, 2015
Date Prepared

Agenda Title: Planning Commission Meeting Report –October 13, 2015

Zoning Items

PC-2015-22 CONDITIONAL USE, 10 University Avenue, to allow for shared use parking, **Paul Brokamp, Applicant/Agent**

This application is seeking approval for a conditional use for shared parking between two adjacent lots. The request came about as part of a building permit application for a rear addition to the existing home at 10 University Avenue. Adjacent properties are owned by Beta Theta Pi except for one Miami University parcel. The garage being used for 10 University Avenue is not on the same lot as the home. The Oxford Zoning Code requires parking and site access conditions be brought into compliance as part of an addition to a structure. Currently the parking/storage of vehicles is not on the same lot as the house.

The Planning Commission discussed the request and voted 5-0-0 to approve the Conditional Use Permit Application subject to the following conditions:

1. That, the five lots for 10 University shall be consolidated into one and the sixth lot shall remain separate; and
2. That, a Recorded Easement will be established to formalize the off-site parking.

PC-2015-23 PRELIMINARY PLANNED DEVELOPMENT, 5990 Contreras Road, one acre, **Scott Webb, Applicant/Agent**

The applicant is seeking a Preliminary Planned Development approval for the property. Based on the narrative, the applicant is seeking for approval to reconfigure the existing residence into a maximum of three (3) dwelling units, and potentially a professional office.

The staff went through the Planned Development Decision Standards for this particular request and felt that the site was sufficiently large and should be properly preserved. The Planning Commission listened to the applicant's proposal and public comments. After the public hearing, the Planning Commission had a lengthy discussion about the site, building and the proposed uses, along with the historic preservation aspect of the house to the neighborhood and voted 4-0-0 to approve the Preliminary Planned Development of this project, subject to the following conditions.

1. 1) The use shall be limited to a maximum of 3 dwelling units or 2 dwelling units and 1 professional office (limited to those uses specifically enumerated in Oxford Zoning Code 1159.17).

2. Maximum occupancy of any dwelling unit for which a rental permit is required shall be 4-persons, no more than two of which may be unrelated unless constituting a family as allowed in Oxford Zoning Code 1146.02 (a) and (b).
3. The office use shall be limited to a maximum of 2,500 sq. ft.
4. Any sign for the Professional Office shall conform to Oxford Zoning Code 1151.05 (1), except only a free-standing sign will be permitted and the design of the sign shall be in harmony with the historic character of the home.
5. The footprint of the home shall not be expanded, and the exterior of the home shall be maintained as closely as possible to how it currently exists, with changes only as required to meet current building and fire codes for ingress/egress the new uses and with any required changes to be designed and constructed in consideration and observance of the historical features of the structure.
6. The hours of operation of the professional office shall be limited to 8 am to 8 pm.
7. The PUD shall in all other respects comply with Oxford Zoning Code 1143.09 RO Office Residential District.

The next Planning Commission meeting is scheduled for November 10, 2015.

Approved by:

	Initial	Date
Department Head:	JHC	10/20/15
City Attorney:		
City Manager:	DRE	10/30/15

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Clerk of Council
Originating Department

Council Meeting Of: November 3, 2015

Mary Ann Eaton
Prepared By

Account Code No. #: N/A

Budgeted Amount: N/A

October 20, 2015
Date Prepared

Agenda Title: Legislative Authority Notice - Transfer permit from Oxford Johnnys Inc. 1st Floor Only Unit A 209 E. Sycamore St. Oxford, Ohio 45056 to KSDA LLC DBA Johnnys Campus Deli 1st Floor only Unit A 209 E. Sycamore St. Oxford, Ohio 45056.

Recommendation: N/A

Discussion: This is a transfer as indicated above.

The permit is for:

C1 - Beer only in original sealed containers for carry out until one a.m.

C2 - Wine and certain prepackaged mixed drinks in sealed containers for carry out only until one a.m.

D6 - Sale of intoxicating liquor on Sunday between the hours of one p.m. and midnight.

This transfer will go through the normal process with all required inspections being conducted by the Ohio Liquor Commission.

Approved By:

	Initial	Date
Department Head:	\	
City Manager:	DRE	\ 10/30/15

NOTICE TO LEGISLATIVE AUTHORITY

OHIO DIVISION OF LIQUOR CONTROL
6606 TUSSING ROAD, P.O. BOX 4005
REYNOLDSBURG, OHIO 43068-9005
(614)644-2360 FAX(614)644-3166

TO

4899069 PERMIT NUMBER	TRFO TYPE	KSDA LLC DBA JOHNNYS CAMPUS DELI 1ST FL ONLY UNIT A 209 E SYCAMORE ST OXFORD OHIO 45056
06 01 2015 ISSUE DATE		
10 15 2015 FILING DATE		
C1 C2 D6 PERMIT CLASSES		
09 088 TAX DISTRICT A	F14973 RECEIPT NO.	

FROM 10/19/2015

6616712 PERMIT NUMBER	TYPE	OXFORD JOHNNYS INC 1ST FL ONLY UNIT A 209 E SYCAMORE ST OXFORD OHIO 45056
06 01 2015 ISSUE DATE		
10 15 2015 FILING DATE		
C1 C2 D6 PERMIT CLASSES		
09 088 TAX DISTRICT	RECEIPT NO.	

RECEIVED
10-19-15
City of Oxford

MAILED 10/19/2015 RESPONSES MUST BE POSTMARKED NO LATER THAN. 11/19/2015

IMPORTANT NOTICE

PLEASE COMPLETE AND RETURN THIS FORM TO THE DIVISION OF LIQUOR CONTROL
WHETHER OR NOT THERE IS A REQUEST FOR A HEARING.
REFER TO THIS NUMBER IN ALL INQUIRIES A TRFO 4899069
(TRANSACTION & NUMBER)

(MUST MARK ONE OF THE FOLLOWING)

WE REQUEST A HEARING ON THE ADVISABILITY OF ISSUING THE PERMIT AND REQUEST THAT THE HEARING BE HELD ☐ IN OUR COUNTY SEAT. ☐ IN COLUMBUS.

WE DO NOT REQUEST A HEARING. ☐
DID YOU MARK A BOX? IF NOT, THIS WILL BE CONSIDERED A LATE RESPONSE.

PLEASE SIGN BELOW AND MARK THE APPROPRIATE BOX INDICATING YOUR TITLE:

(Signature) (Title)- ☐ Clerk of County Commissioner (Date)
☐ Clerk of City Council
☐ Township Fiscal Officer

CLERK OF OXFORD CITY COUNCIL
101 E HIGH ST
OXFORD OHIO 45056

LLC / PARTNERSHIP CROSS REFERENCE DISPLAY PGECG

4899069 PERMIT NBR
KSDA LLC
DBA JOHNNYS CAMPUS DELI
1ST FL ONLY UNIT A
209 E SYCAMORE ST
OXFORD OHIO 45056

****

AVARENDER KARRA	**10/15/2015**	**ACTIVE**	**CEO**	**MAN-MBR**
DEEPTHI REDDY	**10/15/2015**	**ACTIVE**	**PRESIDENT**	**5% VOTING**

PA2-KEY = END SESSION, CLEAR-KEY = END OPTION, ENTER-KEY = TO CONTINUE

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Community Development
Originating Department

Council Meeting Of: November 3, 2015

Sam Perry
Prepared By

Account Code No. #:

Budgeted Amount:

October 27, 2015
Date Prepared

Agenda Title: **Board of Zoning Appeals Meeting Report – October 21, 2015**

Variance Requests

BZA-2015-12 365 Cobblestone Court variance to Section 1149.04(b)(6) driveway width increase, **Kerry Pulaski, Michelle Frank, Applicants, Owners**

Mr. Doug Ward, home builder, requested a 22 foot wide driveway versus the zoning code limit of 18 feet. Mr. Ward presented his findings of other driveways in the neighborhood. The Board deliberated the request using the eight decision criteria. The Board found in this case that the additional width was not substantial and would not alter the essential character of the neighborhood. The variance was approved 4-0-0.

Administrative Appeal

BZA-2015-13 14 N. College Avenue, Appeal of Administrator's Decision, **Gursaran Shoker, Lee Ann Shoker Owners, Applicants**

Mr. Gursaran (Frank) Shoker appealed the staff decision that a recent spreading of gravel was a violation of the Oxford Zoning Ordinance. Staff had determined that the gravel being spread was over an area where gravel parking had been abandoned for more than one year and therefore it could not be re-established. The Board looked at aerial photos and listened to evidence from staff and the appellant. Mr. Shoker requested that the item be tabled while he acquired statements from former tenants. The board voted 4-0-0 to table the item, as requested, until November or December, whichever Mr. Shoker was able to attend.

The next regular meeting is scheduled for November 18, 2015.

Approved By:

	Initial	Date
Department Head:	jhc	10/28/15
City Attorney:		
City Manager:	DME	10/30/15

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Council Meeting of: November 3, 2015

Account Code #: 322.819.67119

Budgeted Amount: $ 974,060

Service Department
Originating Department

Michael Dreisbach, Service Director
Prepared By

October 26, 2015
Date Prepared

Agenda Title: US27 South Water Main Replacement

Recommendation: Approve

Discussion: The 2015 Capital Improvement Budget includes $974,060 for the replacement of an existing ten inch cast iron water main from Southpointe Parkway to Booth Road and from Booth Road to the main terminus point at N. Law Road.

The Oxford City Council approved Resolution No. 4847 on August 19, 2014 in support of this project and approved the submission of a grant funding application to the Ohio Public Works Commission (OPWC). The OPWC approved a grant for this project, agreeing to fund 50% of eligible project costs to a maximum reimbursement of $490,000.

This project will replace a failing 10" cast iron water main with a new 12" ductile iron main from Southpointe Parkway (connecting with an existing 12" line installed as a part of the US27 widening project in 2015) to Booth Rd. As an alternate bid, the City also requested pricing to replace the water main on Booth Road to the system terminus at N. Law Rd. The City advertised for bids in the *Hamilton Journal* on October 9th and 16th, 2015. Fifteen bids were received for this project; the bids were opened and read publically on October 23, 2015. The results of the bid opening are detailed on the attached Exhibit "A" to this report. The fifteen bids, including alternates, had a range from $699,088 to $1,080,909.00 with a median bid of $889,500.

The lowest bid was provided by Donald W. May Contracting, Inc. with a bid of $699,088.50. This company has completed numerous projects in southwestern Ohio, including several for the Butler County Engineer's Office. The company has earned a strong reputation for completing projects in the area and has an extensive reference list. With approval of this contract, work will be scheduled to begin in mid-May 2016 with work being completed by early August 2016.

The lowest and best bid for this project was submitted by Donald W. May Contracting, Inc. with a bid of $699,088.50. Staff is requesting a 10% contingency for this project in the amount of $69,908. It is Staff's recommendation that the City Council authorize the City Manager to enter into an agreement with **Donald W. May Contracting, Inc.** for an amount not to exceed **$768,996.50**.

Approved By:

	Initial	Date
Department Head:	MBD	10/26/15
City Manager:	[signature]	10/30/15

RESOLUTION NO.

A RESOLUTION ACCEPTING THE BID AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH DONALD W. MAY CONTRACTING, INC. FOR THE REPLACEMENT OF AN EXISTING TEN (10) INCH CAST IRON WATER MAIN WITH A NEW TWELVE (12) INCH DUCTILE IRON MAIN FROM SOUTHPOINTE PARKWAY TO BOOTH ROAD AND FROM BOOTH ROAD TO THE MAIN TERMINUS AT N. LAW ROAD AT A COST OF $699,088.50 PLUS A CONTINGENCY AMOUNT OF TEN PERCENT (10%) OF THE CONTRACT PRICE OR $69,908.00 FOR A TOTAL COST NOT TO EXCEED $768,996.50.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The City advertised for bids in the *Hamilton Journal* on October 9, 2015 and October 16, 2015. Fifteen (15) sealed bids were opened and publicly read on October 23, 2015. The lowest and best bid was provided by Donald W. May Contracting, Inc. in the amount of $699,088.50.

SECTION 2: The City Manager and the Service Director recommend Council accept the bid of Donald W. May Contracting, Inc. as the lowest and best bid for the replacement of an existing ten (10) inch cast iron water main with a new twelve (12) inch ductile iron main from Southpointe Parkway to Booth Road and from Booth Road to the main terminus at N. Law Road at a cost of $699,088.50 plus a contingency amount of ten percent (10%) of the contract price or $69,908.00 for a total cost not to exceed $768,996.50.

SECTION 3: Council accepts the recommendation of the City Manager and the Service Director and accepts the bid of Donald May Contracting, Inc. as the lowest and best bid for the replacement of an existing ten (10) inch cast iron water main with a new twelve (12) inch ductile iron main from Southpointe Parkway to Booth Road and from Booth Road to the main terminus at N. Law Road at a cost of $699,088.50 plus a contingency amount of ten percent (10%) of the contract price or $69,908.00 for a total cost not to exceed $768,996.50.

SECTION 4: Council further authorizes the City Manager to enter into a contract with Donald W. May Contracting, Inc. for the replacement of an existing ten (10) inch cast iron water main with a new twelve (12) inch ductile iron main from Southpointe Parkway to Booth Road and from Booth Road to the main terminus at N. Law Road at a cost of $699,088.50 plus a contingency amount of ten percent (10%) of the contract price or $69,908.00 for a total cost not to exceed $768,996.50.

SECTION 5: This resolution shall take effect at the earliest date allowed by law.

____

MAYOR

ADOPTED:

ATTEST:

____

CLERK OF OXFORD CITY COUNCIL
INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW(STAFF)

US27 South Water Main Replacement

Exhibit "A"

Bid #	Contractor	Base Bid	Alternate # 1	Total Bid with Alternate # 1
1	**Donald W. May Contracting, Inc.**	**$554,675.50**	**$144,413.00**	**$699,088.50**
2	Larry Smith, Inc.	$573,145.00	$153,940.00	$727,085.00
3	Smith & Brown Construction	$573,964.00	$133,466.00	$707,430.00
4	G.M. Pipeline	$574,126.00	$168,814.00	$742,940.00
5	Welsh Excavating	$626,782.75	$191,781.75	$818,564.50
6	Brackney, Inc.	$662,890.00	$202,524.00	$865,414.00
7	Ford Development	$694,810.00	$181,450.00	$876,260.00
8	Milcon	$701,507.00	$181,507.00	$883,014.00
9	W.G. Stang	$726,000.00	$193,750.00	$919,750.00
10	Adleta, Inc.	$726,199.00	$194,829.60	$921,028.60
11	Barrett Paving	$741,000.00	$213,050.00	$954,050.00
12	Rose Excavating	$743,709.00	$176,566.00	$920,275.00
13	Eagle Bridge	$762,561.00	$219,000.00	$981,561.00
14	Smith Corp.	$773,670.00	$198,510.00	$972,180.00
15	Rack & Ballauer Excavating	$845,652.00	$235,257.00	$1,080,909.00

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Council Meeting Of: November 3, 2015

Account Code No. #: N/A

Budgeted Amount: N/A

Human Resources
Originating Department

Kim Newton
Prepared By

October 29, 2015
Date Prepared

Agenda Title:
Report regarding the October 28, 2015 Civil Service Commission Regular Meeting.

Recommendation:

Discussion: The Civil Service Commission held a regular meeting on Wednesday, October 28, 2015. Those members present were: Karen Martino, Chair; James Burchyett, Vice-Chair; Greg Smith; Brian Martin and Bill Brewer.

Candi Turpin, Human Resources Director; Kim Newton, Recording Secretary; Tom Horvath, Lieutenant and Scott Campbell, Part-time Police Officer were in attendance for the City of Oxford.

The Commission reviewed and approved the Exceptional Appointment of Scott Campbell as a full-time Police Officer as well as the Finance Specialist and Sergeant Eligibility lists.

The next Civil Service Commission meeting is scheduled for Wednesday, December 16, 2015 at 5:30 p.m.

Approved By:	**Initial**	**Date**
Department Head:		
City Manager:	DAE	10/30/15

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager: Douglas Elliott, Jr.

Fire
Originating Department

Council Meeting Of: November 3, 2015

Account Code No. #: N/A

Budgeted Amount: N/A

John Detherage
Prepared By

October 5, 2015
Date Prepared

Agenda Title: A Resolution authorizing the on-line auction sale of vehicles and miscellaneous equipment that is surplus to the Fire Department

Recommendation: Adopt the Resolution.

Discussion: This resolution is for disposal of the following items that are surplus to the operation of the fire department. The auction will be conducted on GovDeals.com. Items to be auctioned off include:

1999 Ford Crown Vic (1FDKE30F0THA71913)
1996 Ford ambulance (2FAFP71W9XX214469)
(2) Ferno 93-P Pro Flex cots
(1) Lot of miscellaneous obsolete pagers and radio equipment
(1) Lot of obsolete laptop computers and mounting brackets
(1) Glass display case
(3) Desks

Approved By:

	Initial	Date
Department Head:	JPD mAY	10/29/15
City Manager:	[illegible]	10/30/15

RESOLUTION NO.

A RESOLUTION DECLARING CERTAIN CITY PROPERTY NO LONGER NEEDED FOR MUNICIPAL PURPOSES AS SURPLUS AND AUTHORIZING THE SALE OF SAID ITEMS TO THE HIGHEST BIDDER UTILIZING GOVDEALS, INC.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The City Manager and the Fire Chief report that the items set forth on Exhibit "A" attached hereto belonging to the City can no longer be used for municipal purposes and should be declared surplus.

SECTION 2: The City Manager and the Fire Chief recommend that the items set forth on Exhibit "A" attached hereto be disposed of by sale to the highest bidder utilizing GovDeals, Inc.

SECTION 3: Council hereby finds and determines that the items set forth on Exhibit "A" attached hereto can no longer be used for municipal purposes and are hereby declared to be surplus. Accordingly, the City Manager or his designee is hereby authorized to dispose of said property through GovDeals, Inc. and the proceeds thereof shall be deposited in the General Fund.

SECTION 4: This resolution shall take effect at the earliest date allowed by law.

____

MAYOR

ADOPTED:

ATTEST:

____

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW (STAFF)

EXHIBIT "A"

1999 Ford Crown Victoria (1FDKE30FOTHA71913)

1996 Ford ambulance (2FAFP71W9XX214469)

(2) Ferno 93-P Pro Flex Cots

(1) Lot of miscellaneous obsolete pagers and radio equipment

(1) Lot of obsolete laptop computers and mounting brackets

(1) Glass display case

(3) Desks

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Finance
Originating Department

Council Meeting Of: 11/03/15

Heidi Hill
Prepared By

Account Code No. #: NA

Budgeted Amount: NA

10/28/15
Date Prepared

Agenda Title: 2016 Fee Ordinance

Recommendation: Approve

Discussion:

Additions, changes, or deletions in the ordinance are shown as follows:

- Additions are in bold
- Deletions are in strikeout type
- Fees not changed are in normal type

Any questions regarding fee changes should be directed to the respective department head.

Approved By:		**Initial Date**
	Department Head:	10/28/15
	City Manager:	10/30/15

ORDINANCE NO.

ORDINANCE ADOPTING FEES AND CHARGES FOR FISCAL YEAR 2016.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The City Manager recommends City Council adopt fees for 2016 as itemized below.

A. RECREATION DEPARTMENT (Residents living in the City of Oxford)

1) FITNESS	$ Amount Residents	$ Amount Non-residents
Drop-in-fees	4.50	5.00
Aerobics per class	3.75	4.00

2) WEIGHT ROOM FEES

Adults		
1 Year	100.00	115.00
6 Months	85.00	95.00
3 Months	70.00	80.00
1 Month	30.00	35.00
Drop-ins	5.00	5.50
High School		
1 Year	70.00	77.00
6 Months	60.00	66.00
3 Months	45.00	50.00
1 Month	25.00	30.00
Drop-ins	5.00	6.00

3) PRESCHOOL (per week)

Mon/Wed/Fri	35.00	39.00
Tues/Thurs	25.00	29.00

5) PLAYGROUND/SUMMER DAY CAMPS 10 WKS.

Daily	30.00	33.00
each additional child in family	27.00	30.00
Weekly	98.00	108.00
each additional child in family	92.00	100.00

Half-day:		
Pre-school camps	65.00	76.00

6) YOUTH SPORTS LEAGUES

Basketball (11 wks)		
Instructional League, Grade K	48.00	53.00
Competitive League, Grade 1-2	62.00	68.00
Competitive League, Grade 3-10	75.00	83.00

7) ADULT SPORTS LEAGUES

Adult softball	400.00

8) RENTAL FEES

Municipal pool		
Pool rental, per hour (minimum 2 hours)	50.00	55.00
Guard fee, per hour	11.00	13.00
Athletic Field Rental Fees		
Per game, per field (rental)	25.00	30.00
Per game, per field (prep)	30.00	35.00
Per hour, per field (lights)	30.00	35.00
Per day, per field (Rental)	110.00	175.00
Community Park Gazebo Rental 4 hrs	30.00	33.00
5+hrs	60.00	65.00
Park Shelter Rental 4 hrs	25.00	30.00
5+ hrs	50.00	55.00

Electric Tap Fee 50.00 per day
Large machines such as ice machine
Inflatable's, etc.)

9) MUNICIPAL POOL

Season pool passes		
Family (5 or less)	135.00	150.00
10.00 each additional 11.00 each additional		
Adult	95.00	105.00
High School	75.00	85.00
Child over 3 years	70.00	80.00
General admission		
Adult	4.25	
Age 13-17	4.00	
Age 3-12	3.25	
2 and under Free		

Swimming lessons

Parent/toddler (6 mo. - 5 yr.)	35.00 38.00
Skill Level I and II	38.00 42.00
Skill Level III thru IV	40.00 44.00

10) SENIOR CITIZEN CENTER RENTAL
(minimum 2 hour rental) 60/hr includes kitchen/great room

Special events and specialty class fees are established to cover the direct cost of each class/activity offered.

B.COMMUNITY DEVELOPMENT DEPARTMENT

1) ADMINISTRATIVE ZONING REVIEW

Building Accessory, Minor Improvements	
Residential	~~20.00~~ **50.00**
Commercial	~~25.00~~**100.00**
One or Two-Family Residential	
New home	100.00
Existing	50.00
Three-Family or more Residential	50.00 per unit
Commercial (existing and new)	200.00 per unit
Revision after the 2nd submittal	100.00
Sidewalk Use Permit	50.00
Signs (per sign)	25.00 per sign plus $1 per sq. ft. per side
Face changes of signs	25.00
Zoning verification letter	35.00

2) BOARD OR COMMISSION REVIEW

GENERAL FEES FOR ALL BOARDS AND COMMISSIONS

Significant changes to original application may be subject to new fees as determined by the Community Development Director at a cost not to exceed original application.
(Revisions beyond the 3rd submittal, requiring planning or engineering review, will be charged a re-review fee per review.) 30.00
List of property owners for notification purposes 30.00

PLANNING COMMISSION

Conditional Use Permits	400.00 plus actual postage
~~Alternate Landscaping Plan~~	~~25.00~~
Annexation	
100% owner petition	300.00 plus 1.00 per acre
Conceptual Review	No fee

Lot Changes	
Subdivision Development	
Preliminary	400.00 plus 10.00 per lot, plus actual postage
Final	400.00 plus 10.00 per lot, plus actual postage
Planned Development	
Preliminary	400.00 plus 100.00 per acre, plus actual postage
Final	400.00 plus 100.00 per acre, plus actual postage
Minor Amendment	50.00
Lot Consolidation	20.00
Lot Split	20.00
Zoning Amendments	
Code (per topic)	150.00, plus actual postage
Map	150.00, plus actual postage
All other for Planning Commission	
Review at public meeting only	25.00
Requiring one or more legal notices	100.00

HISTORIC & ARCHITECTURAL PRESERVATION COMMISSION

Certificate of Appropriateness	30.00
Sketch Review	No fee

BOARD OF ZONING APPEALS

Variance Petition	200.00 plus 100.00 for each additional variance request up to a maximum of 1,000.00 plus actual postage
Appeal of Administrator's Decision	50.00
Appeal of HAPC Decision	100.00

3) DOCUMENTS, MAPS, & OTHER MATERIALS At Cost

C. INSPECTIONS

1) One, Two, and Three-Family Dwellings and Accessory Buildings (~~OBOA~~ - **Residential Code of Ohio -** Ohio Building Officials Association)

a. New Construction

Building	~~50.00~~ **80.00** plus ~~20.00~~ **30.00** per 100 square feet of gross floor area
Mechanical	~~25.00~~ **50.00** plus 4.00 per 100 square feet of gross floor area.
Electrical	~~25.00~~ **50.00** plus 4.00 per 100 square feet of gross floor area.
Third and subsequent plan review	~~40.00~~ **60.00** per hour

b. Miscellaneous

Accessory Buildings	~~20.00~~ **30.00** plus ~~.50~~ **1.00** per 10 square foot over 200 square feet
Furnace installation/replacement	~~30.00~~ **50.00 per unit**
Central air condition installation/ replacement	~~30.00~~ **50.00 per unit**
Combination furnace/central air Installation/replacement	~~60.00~~ **100.00**
Minor Electric	~~30.00~~ **45.00**
Demolition	50.00
Alterations/Remodeling/Fire Repair	~~100.00~~ **80.00** plus ~~20.00~~ **30.00** per 100 sq. ft.
Partial permits (where granted)	50.00
Temporary Certificate of Occupancy	~~40.00~~ 100.00
Certificate of Occupancy	**50.00**
Re-Inspection	**60.00**

(Charge for the third and subsequent inspection each time for the same permit)

Swimming Pool **> 24" deep**	**90.00**
~~In-ground~~	~~90.00~~
~~Above ground~~	~~40.00~~
Temporary Pole	**50.00**
Residential Code of Ohio Surcharge	**Applicants covered by this Code will be assessed an additional 1% surcharge fee as mandated by Ohio Administrative Code Section**

2. Commercial ~~and Residential~~ Buildings (Ohio ~~Basic~~ Building Code) Commercial and residential

a. New Construction

Building	~~120.00~~ **100.00** plus ~~10.00~~ **20.00** per 100 square feet of gross floor area, including accessory buildings
Mechanical	100.00 plus 5.00 per 100 square feet of gross floor area, including accessory buildings
Electrical	100.00 plus 5.00 per 100 square feet of gross floor area, including accessory buildings
Alterations/Remodeling/Fire Repair	~~80.00~~ **100.00** plus ~~6.00~~ **10.00** per 100 square feet
Fire Suppression Systems	~~100.00~~ **150.00** plus 5.00 per 100 square feet of gross floor area.
Hood Suppression Systems	~~100.00~~ **150.00**
Hood System	~~80.00~~ **150.00**
Fire Alarm System	~~100.00~~ **150.00** plus 1.00 per 100 square feet of gross floor area
Minor Electric	80.00
Third and subsequent plan review	~~75.00~~ **100.00** per hour

b. Miscellaneous

Demolition	80.00
Furnace/AC Replacement, including roof top units	~~80.00~~ **150.00 each**

Partial Permit (where granted)	100.00
Temporary Certificate of Occupancy	~~80.00~~ **250.00**
Certificate of Use and Occupancy	**250.00**
Reinspection Fee	**100.00**

(Charge for the third and subsequent inspection each time for the same permit)

~~OBBC~~ **OBC** Surcharge

Applications covered by the ~~OBBC~~ **OBC** will be assessed an additional 3% surcharge fee as mandated by Ohio Administrative Code Section 4101:2-1-50(b).

3. Other Fees

(Applies to both ~~OBOA~~ **Residential Code of Ohio** and ~~OBBC~~ **OBC** buildings unless otherwise noted.)

Moving or relocating buildings	250.00
Building Permit Renewal	50.00
Electric Service Upgrade	~~35.00~~ **80.00**
Temporary Pole	~~30.00~~ **80.00**
Change of Building Plans (after approval)	

50.00 plus cost of plan review (~~40.00~~ **60.00** for residential, ~~75.00~~ **100.00** for commercial per hour) when building plans are revised after issuance of permit.

Fuel Storage Tank (per tank)	~~25.00~~ **75.00**
Sidewalk-Curb-Gutter Permit	25.00
Temporary structures, including tents	**75.00 plus 0.50 per sq. ft.**
Awnings ~~tents~~	~~25.00~~ **75.00**
Signs	~~50.00~~ **100.00 plus 0.40 per sq. ft.**
Fences	~~20.00~~ **40.00**
~~Reinspection Fee~~	~~30.00~~

~~(Charge for the third and subsequent inspection each time for the same permit)~~

Backflow Prevention Permit	25.00
Work without a permit	Greater of $200.00 or twice the cost of the permit fee
~~(Starting construction without a permit)~~	
Gas Line (per meter)	~~30.00~~ **75.00**

4. Removal of structure prior to receipt of Certificate of Appropriateness	50% of estimated demolition cost for each day after notification until a plan for reuse of property and a bond is filed.

5. Rental Housing Permits

Initial Establishment (or if inactive for 2 years or more)

First unit	110.00
Each additional unit	30.00
Fraternity	330.00 for first 50 persons, 15.00 for each additional person

Invalid rental permit: The rental permit shall be invalid if the permit has not been renewed for over one year after the expiration date or the subject property has not been inspected for over 24 months, unless an active building permit is in progress.

Late Fee		10.00 after ~~60~~ **30** days expired.
		20.00 after ~~120~~ **60** days expired.
		30.00 after ~~180~~ **90** days expired.
Annual Renewal & Ownership Transfer		
	First unit	55.00
	Each additional unit	30.00
	Rooming house or lodging house	110.00

Fraternity 330.00 for first 50 persons, 15.00 for each additional person

Re-inspection (charge for a second site visit to re-inspection and each subsequent re-inspection. This charge also applies to additional site visits due to "no show" by agent/owner/designee)

First unit	75.00
Each additional unit	10.00
Rooming house or lodging house	75.00
Fraternity	75.00

Board of Appeal Application 150.00

D. POLICE DEPARTMENT

Events requiring Officers for Crowd or Traffic Control:

One Officer	35.00 per hour
Each additional Officer	35.00 per hour
Police Supervisor	45.00 per hour

(Required for each four Police Officers)

Police Command Officer 55.00 per hour

(Required for two squads of five Officers)

Per arrestee processed and transported to Butler County Jail by Oxford Police Department on City of Oxford criminal charges
200.00

Subsequent per diem for inmates incarcerated in Butler County Jail on City of Oxford criminal charges 100.00

Fingerprinting	15.00
Records Checks	15.00

Alarm User Permit Fees

New Residential	20.00 annually
New Commercial/Industrial	25.00 annually
Renewal	10.00 annually

False Alarm Fees

Residential, Commercial & Industrial

1 to 2 Annually	No charge

Residential

3 or more	50.00 per occurrence

Commercial/Industrial	
3 to 4 Annually	50.00 per occurrence
5 to 6 Annually	100.00 per occurrence
7 to 8 Annually	200.00 per occurrence
9 or more	400.00 per occurrence
Accident, crime, other reports	.10 per page
Purchase Meter time, Fee for Special Event (Meter Bags)	10.00 per meter per day
Purchase Meter time, Fee for Construction (Meter Bags)	10.00 per meter per day
Signs: "No Parking by Order of the Oxford P.D."	0.35 per sign
Impound/Immobilization Fees	100.00 1st offense 200.00 2nd offense 300.00 3rd and all subsequent for the first day or any part thereof 12.00 each subsequent day or any part thereof 20.00 each subsequent day or any part thereof for vehicles covered or stored within a building
Towing Charges	100.00 1st offense 200.00 2nd offense 300.00 3rd offense plus any additional charges for services requiring specialized equipment or extra personnel
Administrative Citation Hearing Fee	20.00 per appeal (lost appeal only)
Administrative Citation Collection Fee	27% of unpaid fine
Animal Boarding	21.50 1st day or any part thereof 13.50 each subsequent day or any part thereof
Parking	
Short Term Meters	0.25 per 20 minutes
High Density Parking Areas	0.50 per hour
Street side hourly meters	0.25 per hour
Parking garage meters	0.50 per hour
10 hour meters	0.50 for two hours
Monthly garage lease	~~475.00~~ **525.00** biannually ~~900.00~~ **1000.00** annually
Residential Permitted Parking	25.00 annually
Parking Collection Fees	
Retrieval of vehicle record	1.95 per look up
Citations collection fee	27% of unpaid fine

~~Alcohol Education Program Admin Fee 350.00~~
~~Alcohol Education Instructional Fee 125.00~~

E. FIRE/EMS DEPARTMENT

EMS Runs	BLS-E	~~610.00~~ **620.00** per run
	ALS-1 E	~~882.00~~ **890.00** per run
	ALS-2 E	~~1097.00~~ **1110.00** per run
EMS Mileage Rate		~~16.00~~ **17.00** per loaded mile

Court ordered restitution for Transport refusal	300.00
Fire Watch	35.00 per hour per person Two hour minimum
EMS Stand-By	35.00 per hour per person Two hour minimum
Civil Citation Hearing Fee	Actual cost of Hearing Officer (lost appeal only, does not apply on first offense)

F. SERVICE DEPARTMENT

1) Water service

Temporary meter deposit (hydrant connection)

5/8 Inch	~~500.00~~	**510.00**
2 Inch	~~1600.00~~	**1632.00**
Daily set-up and removal of device	~~100.00~~	**102.00**

Cost of water by volume (temporary meter) ~~3.20~~ **3.25** per 100 cubic feet

Temporary Water Service through an approved meter pit device prior to meter installation:

5/8 x 3/4″	~~64.00~~	**65.00**
1″	~~166.00~~	**169.00**
1 ½″	~~332.00~~	**339.00**
2″	~~536.00~~	**547.00**
3″	~~1,071.00~~	**1092.00**
4″	~~1,670.00~~	**1703.00**
6″	~~3,347.00~~	**3414.00**

Bulk Water Service — ~~3.20~~ **3.25** per 100 cubic feet; requires new account fee for service. Sanitary fees in effect for water entering the sanitary system. Service available under authority of Service Director or his/her designee.

Account Initiation Fee	50.00 (50% Water, 50% Sewer)
Water rates	
Volume charge per 100 cu feet	~~2.37~~ **2.40**
Base monthly charge Meter size (inch): 3/4 or smaller	~~8.64~~ **8.80**
1	~~14.39~~ **14.65**
1 & ½	~~28.77~~ **29.35**
2	~~46.05~~ **46.95**
3	~~86.34~~ **88.05**
4	~~143.92~~ **146.80**
6	~~287.83~~ **293.60**
Outside city limits	35% added to amounts above
Late fee	10%
Green Card distribution	5.00 if card leaves office
Gold Card distribution	5.00 charge would be in addition to turn on fee if the service is terminated.
Reconnection fee following service termination	10.00 1st occurrence when past due payment is received before 3:00 PM. 20.00 2nd occurrence when past due payment is received before 3:00 PM. 30.00 3rd and subsequent occurrences when past due payment is received before 3:00 PM. 50.00 after 3:00 PM and for weekends/holidays reconnection
Irrigation meter	At cost to City
Irrigation meter repair	5.00 + costs
"No show" on scheduled appointment	25.00
Tap-in fees	
Based on tap size (inch)	
1	~~2,500.00~~ **2550.00**
2	~~2,845.00~~ **2902.00**
4	~~3,500.00~~ **3570.00**
6	~~4,325.00~~ **4412.00**
8	~~6,525.00~~ **6656.00**
10	~~8,995.00~~ **9175.00**
12	~~10,295.00~~ **10501.00**
~~On brick street~~	~~Add 30.00/per sq ft of affected area~~

Outside City Limits	35% added to amounts above
Separate meter pits	time and materials

Meter Vault and Lid (based on meter size)
5/8 & 3/4 (inch) One Included in tap fee; ~~515.00~~ **525.30** each additional (max of four pits per residential tap)
3" and greater installed by the contractor at developer's expense.
Water Meter including RF remote sending unit.

5/8 & 3/4 (inch)	~~330.00~~ **337.00**
1	~~369.00~~ **376.00**
1 & ½	~~1,390.00~~ **1418.00**
2	~~1,750.00~~ **1785.00**
3	~~2,400.00~~ **2448.00**
4	~~3,750.00~~ **3825.00**
Larger than 4	Cost to the City plus 10% administrative fee.

Water Capacity benefit charges
Meter size (inch):

5/8 & 3/4	~~1,550.00~~	**1581.00**
1	~~4,020.00~~	**4100.00**
1 & ½	~~8,090.00~~	**8252.00**
2	~~13,090.00~~	**13352.00**
3	~~26,100.00~~	**26622.00**
4	~~40,700.00~~	**41514.00**
6	~~81,600.00~~	**83232.00**
8	~~130,500.00~~	**133110.00**
10	~~187,900.00~~	**191658.00**

Fifty percent of the required capacity benefit charge will become due for all lots platted at time of recording. The remaining fees will become due with application for a building permit.

Interest rate on past due capacity benefit permits unpaid after 30 days	Highest rate allowable by law
New construction inspection	50.00 (initial inspection) 50.00 (re-inspection of failed work)
New Water Main Chlorination / Disinfection Inspection	150.00
New water main valve operation / And line flushing	150.00
New Water Main Hydrostatic Testing	100.00 per test
New Water Main Bacteria sampling / Testing	150.00 per event (includes laboratory fees)
Water main installation inspection / Outside of normal working hours	City cost for inspection expense

Fire Hydrant Flow Testing	100.00 per hydrant test
Damage to City facilities	Repair cost plus 40%

<u>2. Sanitary Sewer service</u>

Sewer rates	
Volume charge Per 100 cu feet	~~3.72~~ **3.80**
Base monthly fee	~~3.63~~ **3.70**
Surcharges	
Excess suspended solids	~~0.177/lb~~ **0.41/lb > 200 mg/1**
Excess biochemical oxygen demand	~~0.182/lb~~ **0.42/lb > 200 mg/1**
Excess oil and grease	~~0.20/lb~~ **0.76/lb > 50 mg/1**
Commercial preparer or server of food	0.10 per 100 cu feet
Sewage Sampling fee	75.00
Late fee	10%

Sewer Capacity benefit charges

Meter size (inch):

5/8 & 3/4	~~1,550.00~~ **1581.00**
1	~~4,020.00~~ **4100.00**
1 & ½	~~8,090.00~~ **8252.00**
2	~~13,090.00~~ **13352.00**
3	~~26,100.00~~ **26622.00**
4	~~40,700.00~~ **41514.00**
6	~~81,600.00~~ **83232.00**
8	~~130,500.00~~ **133110.00**
10	~~187,900.00~~ **191658.00**

Fifty percent of the required capacity benefit charge will become due for all lots platted at time of recording. The remaining fees will become due with application for a building permit.

Interest rate on past due capacity benefit permits unpaid after 30 days	Highest rate allowable by law
New construction and Sanitary	50.00 (initial inspection)
Lateral repair inspection	50.00 (reinspection of failed work) 50.00 Inspection of existing sanitary lateral repairs
Sanitary Sewer Cleaning (jet truck)	~~280.00~~ **286.00** per hour (1 hr. min.)
Sanitary Sewer Main Video Inspection	~~280.00~~ **286.00** per hour (1 hr. min.)
Sanitary Lateral Video Inspection	~~280.00~~ **286.00** per hour (1 hr. min.)
Sanitary Sewer Manhole Inspection (vacuum method)	50.00 per manhole

Staff monitoring of private contractor Video inspection	25.00 per hour (1 hr. min.)
Sanitary Sewer Low Pressure Air Test (per City specifications)	25.00 per test section
Sanitary Sewer Main Construction (inspection services beyond normal working hours - overtime expense)	Cost to City of Oxford
Sanitary sewer Lift Station District Surcharge	Charge 50% surcharge to volume fee.
Locating service for private sanitary lateral	~~280.00~~ **286.00** per hour (1 hr min.)
Non-Compliance causing blockage or damage to City facilities	Response or repair cost plus 40%
Special Wastewater Discharge Application (tank pumping, groundwater,etc.)	25.00
Special Wastewater Contaminated Discharge Treatment	~~11.16~~ **11.40** per 100 cubic feet
Damage to City facilities	Repair costs plus 40%

3. Refuse service

~~Residential Rates include 2.95 Recycle fee or 4.00 fee with larger 65 gallon container:~~

~~Service type~~	~~Monthly charge~~
~~Residential service (Single family or multi-unit dwellings with four or less units)~~	~~17.60~~
~~65 gallon Recycle container rental~~	~~1.05~~
~~Hand Service refuse~~	~~37.00~~
~~Hand Service recycling~~	~~13.00~~
~~Waste-wheeler~~	~~17.60~~
~~Waste-wheeler rental~~	~~3.00~~
~~Move in/out solid waste removal Fee for all dwelling units with Rental permits within the Mile Square "Plus" area, as designated by section 931.02 of the Oxford Codified Ordinance, excluding multiple dwelling units utilizing commercial dumpsters.~~	~~2.10~~

~~Commercial Service (solid waste) monthly charge for pick up 1 time per week~~

~~Service type~~	~~Monthly charge~~
~~Waste-wheeler customer~~	~~24.90~~
~~Waste-wheeler rental~~	~~9.00~~
~~Two cubic yard dumpster~~	~~55.25~~
~~Two cubic yard dumpster rental~~	~~14.00~~
~~Three cubic yard dumpster~~	~~73.80~~
~~Three cubic yard dumpster rental~~	~~17.00~~
~~Four cubic yard dumpster~~	~~95.55~~
~~Four cubic yard dumpster rental~~	~~20.00~~
~~Six cubic yard dumpster~~	~~140.60~~
~~Six cubic yard dumpster rental~~	~~23.00~~
~~Eight cubic yard dumpster~~	~~185.00~~
~~Eight cubic yard dumpster rental~~	~~26.00~~

~~Monthly charge for each additional pick up requested per week in addition to the 1 time per week charge.~~

~~Service type~~	~~Monthly charge~~
~~Waste-wheeler customer~~	~~17.60~~
~~Two cubic yard dumpster~~	~~46.00~~
~~Three cubic yard dumpster~~	~~60.00~~
~~Four cubic yard dumpster~~	~~79.00~~
~~Six cubic yard dumpster~~	~~114.00~~
~~Eight cubic yard dumpster~~	~~148.00~~

~~Recycling~~

~~Waste wheeler~~	~~10.40~~
~~Waste wheeler rental~~	~~9.00~~
~~Two cubic yard dumpster~~	~~36.00~~
~~Two cubic yard dumpster rental~~	~~14.00~~
~~Three cubic yard dumpster~~	~~48.00~~
~~Three cubic yard dumpster rental~~	~~17.00~~
~~Four cubic yard dumpster~~	~~60.00~~
~~Four cubic yard dumpster rental~~	~~20.00~~
~~Six cubic yard dumpster~~	~~82.00~~
~~Six cubic yard dumpster rental~~	~~23.00~~
~~Eight cubic yard dumpster~~	~~99.00~~
~~Eight cubic yard dumpster rental~~	~~26.00~~

Service Type	Monthly Charge
Hand Service refuse	37.00
Hand Service recycling	13.00
65 gallon recycle container rental	1.05
Move in/out solid waste removal Fee for all dwelling units with Rental permits within the Mile Square "Plus" area, as designated by section 931.02 of the Oxford Codified Ordinance, excluding multiple dwelling units utilizing commercial dumpsters.	**3.00**

Refuse	Rumpke	Admin	Total
Residential	**11.45**	**5.65**	**17.10**
(Single family or multi-unit dwellings with four or less units) units)			
Rental for Waste wheeler	3.00	-	3.00
Residential rates include 2.95 Recycle fee			
Commercial			
2 Cubic Yard dumpster			
1x/week	**34.00**	**16.75**	**50.75**
2x/week	**54.00**	**26.65**	**80.65**
3x/week	**81.00**	**39.90**	**120.90**
4x/week	**105.00**	**51.60**	**156.60**
5x/week	**131.00**	**64.50**	**195.50**
6x/week	**157.00**	**77.45**	**234.45**
Requested extra pick up (outside of normal schedule)	**25.00**	**12.30**	**37.30**
Rental fee	**14.00**	**-**	**14.00**
3 Cubic Yard dumpster			
1x/week	**44.00**	**21.65**	**65.65**
2x/week	**78.00**	**38.40**	**116.40**
3x/week	**113.00**	**55.60**	**168.60**
4x/week	**148.00**	**73.00**	**221.00**
5x/week	**182.00**	**89.50**	**271.50**
6x/week	**217.00**	**106.75**	**323.75**
Requested extra pick up (outside of normal schedule)	**25.00**	**12.30**	**37.30**
Rental fee	**17.00**	**-**	**17.00**

4 Cubic Yard dumpster			
1x/week	57.00	28.10	85.10
2x/week	101.00	49.85	150.85
3x/week	145.00	71.55	216.55
4x/week	190.00	93.70	283.70
5x/week	234.00	115.50	349.50
6x/week	277.00	136.50	413.50
Requested extra pick up (outside of normal schedule)	30.00	14.80	44.80
Rental fee	20.00	-	20.00
6 Cubic Yard dumpster			
1x/week	85.00	41.80	126.80
2x/week	147.00	72.40	219.40
3x/week	209.00	102.90	311.90
4x/week	259.00	127.80	386.80
5x/week	337.00	165.80	502.80
6x/week	401.00	197.45	598.45
Requested extra pick up (outside of normal schedule)	35.00	17.25	52.25
Rental fee	23.00	-	23.00
8 Cubic Yard dumpster			
1x/week	112.00	55.05	167.05
2x/week	194.00	95.47	289.47
3x/week	275.00	135.72	410.72
4x/week	357.00	175.61	532.61
5x/week	438.00	216.20	654.20
6x/week	520.00	256.38	776.38
Requested extra pick up (outside of normal schedule)	35.00	17.25	52.25
Rental fee	26.00	-	26.00
Waste wheeler			
1x/week	14.00	6.90	20.90
2x/week	24.00	11.80	35.80
3x/week	34.00	16.75	50.75
4x/week	44.00	21.70	65.70
5x/week	54.00	26.65	80.65
6x/week	64.00	31.50	95.50
Requested extra pick up (outside of normal schedule)	10.00	4.95	14.95
Rental fee	9.00	-	9.00

Recycling	Rumpke	Admin	Total
2 Cubic Yard dumpster			
1x/week	36.00	-	36.00
2x/week	52.00	-	52.00
3x/week	66.00	-	66.00
4x/week	82.00	-	82.00
5x/week	96.00	-	96.00
Requested extra pick up (outside of normal schedule)	20.00	-	20.00
Rental fee	14.00	-	14.00
3 Cubic Yard dumpster			
1x/week	48.00	-	48.00
2x/week	70.00	-	70.00
3x/week	92.00	-	92.00
4x/week	116.00	-	116.00
5x/week	138.00	-	138.00
Requested extra pick up (outside of normal schedule)	20.00	-	20.00
Rental fee	17.00	-	17.00
4 Cubic Yard dumpster			
1x/week	60.00	-	60.00
2x/week	90.00	-	90.00
3x/week	120.00	-	120.00
4x/week	150.00	-	150.00
5x/week	180.00	-	180.00
Requested extra pick up (outside of normal schedule)	25.00	-	25.00
Rental fee	20.00	-	20.00
6 Cubic Yard dumpster			
1x/week	82.00	-	82.00
2x/week	125.00	-	125.00
3x/week	169.00	-	169.00
4x/week	214.00	-	214.00
5x/week	260.00	-	260.00
Requested extra pick up (outside of normal schedule)	25.00	-	25.00
Rental fee	23.00	-	23.00
8 Cubic Yard dumpster			
1x/week	99.00	-	99.00
2x/week	159.00	-	159.00
3x/week	219.00	-	219.00
4x/week	279.00	-	279.00

5x/week	**339.00**	-	**339.00**
Requested extra pick up (outside of normal schedule)	**30.00**	-	**30.00**
Rental fee	**26.00**	-	**26.00**

Waste wheeler

1x/week	**12.00**	-	**12.00**
2x/week	**18.00**	-	**18.00**
3x/week	**24.00**	-	**24.00**
4x/week	**30.00**	-	**30.00**
5x/week	**36.00**	-	**36.00**
Requested extra pick up (outside of normal schedule)	**10.00**	-	**10.00**
Rental fee	**9.00**	-	**9.00**

Late fee 10%

One-time additional pickup permit stickers 10.00 per Sticker

~~Yard Waste Stickers 3.00 per Sticker~~

Compactor Tickets 45.00 per 1 Cu. Yd.

4.Video service provider fee 5% of annual gross revenue

5. Miscellaneous

DVD Copies 5.00

G. ENGINEERING DIVISION

1) Design manual fees:

Water and Sanitary Sewer Improvement Specifications	30.00
Storm Water Management Design	20.00
Digital city standard drawings	15.00 per compact disc

2) Map Order

Media:

Bond	8&1/2 x 11	B/W	4.00
Bond	8&1/2 x 11	Color	4.00
Bond	11 x 17	B/W	4.00
Bond	11 x 17	Color	4.50
Bond	24 x 36	B/W	10.00
Bond	24 x 36	Color	11.00

Bond	36 x 48	B/W	18.00
Bond	36 x 48	Color	20.00
Mylar	24 x 36	B/W	12.00
Mylar	24 x 36	Color	14.00
Mylar	36 x 48	B/W	20.00
Mylar	36 x 48	Color	22.00

Dry Mounted

24 x 36	NA	10.00 + map fee
36 x 48	NA	22.00 + map fee

Base and Zoning maps		
Lots	5.00	plus media cost
Oxford Historic District	1.00	plus media cost
Corporation limits	Free	
Water lines	5.00	plus media cost
Sewer lines	5.00	plus media cost
Base and Zoning maps (continued)		
Storm sewer lines	5.00	plus media cost
Zoning	5.00	plus media cost
Proposed development	5.00	plus media cost
Additional use permits	5.00	plus media cost
P.U.D.'s	5.00	plus media cost
Special use permits	5.00	plus media cost
Street index	1.00	plus media cost
Digital base map section	15.00	per diskette

3) Plans and Specifications Sales 20.00 to 500.00
(depending on the size of the project)

4) Document handling/forwarding fee to regulating agencies 25.00

5) Engineering plan review for revisions after 2nd submittal. 100.00 per submission

H. STREET DIVISION

Street cut surface repair	**April through November** Up to 40 sq.ft. - $~~100.00~~ **128.00** (or 40 linear ft of curb totaling less than 40 sq. ft.) >40 sq.ft. - $~~100.00~~ **128.00** + 2.50 per additional sq.ft. **December through February** **Add 50% to costs above** Brick Street Repair - $30.00 per sq. ft.
Work without a permit in ROW (Starting construction or without a permit)	Greater of $200.00 or twice the cost of the permit fee
Street Tree Permits	No charge

Removal of hazardous trees from private property	At cost to city plus 5% Administrative fee
Street Spills	Cost of time and materials for cleanup + 10% Administrative Fee
Right-of-way Requests	
Personnel (misc. tasks)	25.00 hr
Event Electrician	100.00+ necessary materials at cost
Road Closures/Detours	135.00
Event Trash cans	5.00
Street Signs	Cost of labor/materials used + 10% administrative fee
Woodside Cemetery gravesite plots	100.00
Woodside Cemetery gravesite After 3:30 Monday-Friday And weekends	250.00 Opening and closing Additional 100.00
Street Banner Installation And removal	Single banner 100.00
Damage to City Facilities	Costs plus 40%

I. FINANCE DEPARTMENT

Misc. Copies	
per copy	.10 per Page
Final Annual Budget Document	
Paper	At cost to City
Electronic	5.00 per DVD/CD
Any Other Method	At cost to City
Comprehensive Annual Financial Report	
Paper	At cost to City
Electronic	5.00 per DVD/CD
Any Other Method	At cost to city
Hotel tax rates:	
Hotel tax	3.00%
Convention tax	3.00%
Motor vehicle license tax	5.00 per motor vehicle
Motor Coach or Bus (Each)	25.00 per Year
Taxicab ~~(Each)~~ **per vehicle**	~~10.00~~ **25.00** per Year
~~Minimum fee per company~~	~~25.00 per Year~~

Vendor License	50.00 per Calendar Month, or 300.00 per Year
NSF check Fee	At cost to City
Collections Fee on Delinquent Accounts	
Phase I	10.00 per written off account
Phase II	45% of the amount due on accounts more than $250.00 35% of the amount due on accounts less than $250.00
Dog License	0.75 per Tag (City Share), plus amount charged by County

J. HUMAN RESOURCES

Non refundable Civil Service Exam Fee 15.00

SECTION 2: Council hereby accepts the recommendation of the City Manager and authorizes the adoption of the fees as contained herein. Additionally, the Council authorizes the City Manager to implement changes to existing fees or add new fees as deemed appropriate.

SECTION 3: This ordinance repeals ordinance adopted by the City of Oxford, but does not repeal the enabling language of the legislation by which these fees were previously adopted, which language shall otherwise remain in full force and effect.

SECTION 4: This ordinance shall take effect at the earliest time allowed by law.

MAYOR

ADOPTED:

ATTEST:

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW (STAFF)

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Council Meeting Of: November 3, 2015

Account Code No. #:

Budgeted Amount:

Community Development
Originating Department

Sam Perry
Prepared By:

October 28, 2015
Date Prepared:

PC-2015-22 CONDITIONAL USE, 10 University Avenue, to allow for shared use parking, **Paul Brokamp, Applicant/Agent**

Recommendation by the Planning Commission: Approval with Conditions

Discussion:

The applicant is seeking approval for a conditional use for shared and off-site parking between two adjacent buildings. The request came about as part of a building permit application for a rear addition to the existing home at 10 University Avenue. Adjacent properties are owned by Beta Theta Pi except for one Miami University parcel to the south. The garage being used for 10 University Avenue is not on the same lot as the home. It is on the lot of the home to the north, also owned by Beta. The Oxford Zoning Code requires parking and site access conditions be brought into compliance as part of an addition to a structure. Currently the parking/storage of vehicles is not on the same lot as the house. Therefore the shared parking across the lot line would have to be eliminated, variances be sought, or a conditional use be reviewed and approved. The applicant chose to seek the conditional use process which starts with the Planning Commission.

After discussion the Commission found that the application met both the general and specific Conditional Use Standards (1147.02 and 1147.03). Additionally, three non-conforming conditions would be eliminated because of the lot consolidation. The Commission recommended that the code requirement for the recorded easement agreement not be waived for this case. Therefore the Commission voted 5-0-0 to recommend approval of the shared parking conditional use with the following two conditions:

- That the five lots for 10 University be consolidated into one and the sixth remain separate; and
- That a Recorded Easement will be established to formalize the off-site parking.

Approved By:

Department Head: JHC 10/28/15
City Attorney:
City Manager: DAE 10/30/15

ORDINANCE NO.

AN ORDINANCE APPROVING A CONDITIONAL USE PERMIT TO ALLOW FOR SHARED-USE PARKING BETWEEN TWO ADJACENT LOTS AT 10 UNIVERSITY AVENUE OXFORD, OHIO 45056 WITH CONDITIONS.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: Council hereby finds that the Planning Commission held a public hearing on October 13, 2015 in accordance with Section 1147.02 of the Codified Ordinances of the City of Oxford, on the application of Paul Brokamp, Architect, VSWC Architects, for a conditional use permit to allow for shared-use parking between two adjacent lots at 10 University Avenue Oxford, Ohio 45056.

SECTION 2: The Planning Commission, after a public hearing and discussion, voted to approve a motion recommending approval of the conditional use permit application to allow for shared-use parking between two adjacent lots at 10 University Avenue Oxford, Ohio with the following conditions:

1. Five lots for 10 University Avenue shall be consolidated into one and the sixth lot shall remain separate.
2. A recorded easement shall be established to formalize the off-site parking.

SECTION 3: Council hereby accepts the recommendation of the Planning Commission and accepts the recommendation report submitted by the Planning Commission and incorporates the same herein and further grants the conditional use permit application to allow for shared-use parking between two adjacent lots at 10 University Avenue Oxford, Ohio 45056 in accordance with the conditions set forth above.

SECTION 4: This Ordinance shall take effect at the earliest time allowed by law.

____
MAYOR

ADOPTED:
ATTEST:

____
CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW(STAFF)

Certification of Action
Oxford Planning Commission
Recommendation to City Council

Report Date	November 3, 2015
Case Number	PC-2015-22
Applicant Information	Paul Brokamp, VSWC Architects Beta Theta Pi
Requested Action	Conditional Use
Summary of Request	To allow for the continuance of shared use parking located at 10 University Avenue, Oxford, Ohio
Public Hearing Information	A Public Hearing took place at 118 W. High Street on October 13, 2015. A Public Hearing notice was published in the Journal News on September 13, 2015 and courtesy notices were mailed to adjacent property owners on September 11, 2015. Signage was posted at the site on October 6, 2015.
Commission Action	The Planning Commission voted 5-0-0 recommending approval with two conditions of the Conditional Use.
Commission Findings and Conclusions	Staff informed the Commission that the application came about as part of a building permit application for a rear addition to the existing home at 10 University Avenue. During the review it was realized that the garage being used for 10 University Avenue was not on the same lot as the home. The Oxford Zoning Code requires parking and site access conditions be brought into compliance as part of an addition to a structure. In all there are six lots involved, five for 10 University and one for the adjacent house with garage. After review the Planning Commission approved the request with two conditions: That, the five lots for 10 University be consolidated into one and the sixth lot shall remain separate; and That, a Recorded Easement will be established to formalize the off-site parking.
Exhibits Submitted to the Commission	1. Staff Report Dated October 7, 2015 2. Interoffice Review Transmittal Sheets 3. Property Notification Map 4. Letter of Agency 5. Conditional Use Permit Application August 28, 2015 6. Supporting Documents from Applicant

City of Oxford
Community Development Department
STAFF REPORT
Planning Commission

Case # PC-2015-22 **Date – October 13, 2015**

APPLICATION	
Applicant:	Paul Brokamp, Architect, VSWC Architects
Location:	10 University Ave
Owner:	Beta Theta Pi
Action Request:	Conditional Use Permit Application for shared use parking
Current Use:	Single-family residence
Zoning:	R2MS (Single, Two-Family Mile Square Residential) District
Surrounding Existing Land Uses:	Single and Two-Family Residences

GENERAL DESCRIPTION
The applicant is seeking approval for a conditional use for shared parking between two adjacent lots. The request came about as part of a building permit application for a rear addition to the existing home at 10 University Avenue. Adjacent properties are owned by Beta Theta Pi except for one Miami University parcel. The garage being used for 10 University Avenue is not on the same lot as the home. The Oxford Zoning Code requires parking and site access conditions be brought into compliance as part of an addition to a structure. Currently the parking/storage of vehicles is not on the same lot as the house. Therefore the shared parking across the lot line would have to be eliminated, variances be sought, or a conditional use be reviewed and approved.

PUBLIC COMMENTS
Public notices were mailed to surrounding property owners and a notice sign was placed on the property. No comments were received as of this writing.

AGENCY REVIEWS
Requests for review were made to the Police, Fire, Engineering and Economic Development Departments. The following comments have been received:

Police:	Returned without comments.
Fire:	Returned without comments.
Engineering:	Returned without comments.
Econ. Dev.:	Returned without comments.

ZONING CODE REVIEW
Below is an excerpt of Oxford Zoning Code Section 1149.02 Parking and Site Access:

(a) Any new development, redevelopment, or change to a use or structure or site (whether conforming or nonconforming) shall meet the current parking and site access regulations for the entire use and structure and site. Any nonconforming uses, structures or sites shall follow the provisions in Chapter 1137.

Regarding subsection A, above, the proposal is considered a change to the structure.

Below is an excerpt from Oxford Zoning Code Section 1147.03, recently revised in March 2015 by City Council via Ordinances 3307 and 3308:

(34) Off-site Parking and Shared-Use Parking

A. Potential Concerns

1. Adequate supply of spaces for all modes of transportation
2. Distance from use
3. Hours of operation/schedule conflict
4. Valet service
5. Proximity to mass transit
6. Accommodation for special needs/accessibility
7. Maintenance responsibility
8. Future land use changes/parking demand

B. Regulations

1. Recorded easement agreement
2. Specific distance limit for off-site
3. Performance review timeframe
4. Requires evidence justifying sufficient parking

Regarding subsection (34)B, above:

1. Although both properties are owned by the same entity, a recorded easement could be established to guarantee the parking use for any ownership change. Additionally, the requirement could be waived.
2. The site is adjacent; therefore, this is not applicable.
3. Zoning Code requires two parking spaces for the single-family use. Two spaces can be provided in the existing garage.

General Decision Standards for Conditional Uses — Section 1147.02(c)(2)

(2) General Decision Standards. All Conditional Uses shall satisfy these General Decision Standards.

A. The proposed use is in fact a Conditional Use appropriate for in the zoning district in which it is proposed.

Yes, the use can be allowed as a conditional use.

B. The use and site will satisfy the general intent of this Zoning Code.

Yes, the proposed enclosure will satisfy.

C. The use and site will be compatible with the general intent of the Comprehensive Plan.

Not applicable.

D. The size and shape of the site are sufficient for the proposed use.

The size and shape of the site is sufficient for the proposed use.

E. The use will not be hazardous or disturbing to existing or potential future neighboring uses that are permitted in the zoning district.

None anticipated.

F. The use will not involve activities, processes, materials, equipment, or conditions of operation that will be detrimental to any person, property, or the general welfare because of excessive production of traffic, noise, smoke, fumes, glare, odors, or other emissions.

Not applicable.

G. The only accessory uses will be directly related to the operation of the principal use and will not be operated independent of the principal use.

Parking is the accessory use in this case.

H. The use and site will be adequately served by public facilities and services such as streets, water and sewer, drainage structures, police and fire protection, and refuse disposal, or adequate provisions will be made to provide the same services privately.

The parking area in question is accessed by a privately owned driveway.

I. Development of the site and operation of the use will not require substantial public expenditure for additional infrastructure or services.

None is expected.

J. The site will be designed, constructed, and maintained in a character harmonious in appearance and general character with the existing or intended character of the general vicinity, and that such use will not change the essential character of the same area. Structures to be constructed, reconstructed, or altered in a residential zoning district shall have the appearance of residential buildings permitted in the zoning district.

The shared parking is existing and appears to be harmonious in appearance and character to the area.

K. The site is designed so that on-site traffic and traffic accessing the site will not inappropriately impact the movement of traffic on adjacent public streets.

The use is existing and the detached garage parking is existing.

L. Proposed construction will not result in the destruction, loss, or damage of a natural, scenic, or historic feature of major importance.

The structure is a historic building in the University District Historic overlay. The addition was reviewed and approved by the Oxford Historic and Architectural Preservation Commission.

M. All necessary permits and licenses for the Conditional Use and its operation have been or can be obtained for the use at the proposed location.

Yes, as stated by applicant.

ANALYSIS

The existing shared parking and pavement setback are legal nonconforming conditions. However, the addition requires them to be corrected. The applicant has chosen the conditional use route versus altering the site or seeking variances. Continuing the existing conditions would have no additional adverse impact to the area. In addition to the shared / off-site parking, other nonconformities are:

1. Inadequate drive aisle and parking space setback
2. Two lots without street frontage
3. Inadequate lot width
4. Inadequate rear setback

Beta is proposing to bring conformance to items 2,3 and 4 with this project by consolidating 5 of the 6 lots they own. The resulting parcel would be similar to a flag lot because of its narrow frontage on High Street, but is not a flag lot because of its primary frontage on University Avenue. The lot would be considered a "through lot."

RECOMMENDATION

This is a minor application of the new conditional use provisions adopted earlier this year. An approval of the proposed shared parking conditional use, with waivers noted, satisfies the general intent of the zoning code. Additionally, the number of nonconformities are decreased. Staff recommends that a recommendation of approval be forwarded to City Council.

SUBMITTED BY:

Sam Perry

Sam Perry, AICP
Planner

DATE: October 7, 2015

ATTACHMENT

(c) Planning Commission Review. The Planning Commission shall base its review of a proposed Conditional Use upon the complete application, upon any staff report, and upon any relevant and credible public comment presented during the public hearing. If the Planning Commission finds that the information provided is insufficient to make a determination, it may suspend its review until sufficient information has been provided.

(1) Burden of proof.

A. Planning Commission has no obligation to recommend approval and City Council has no obligation to approve a Conditional Use. This Zoning Code assumes that the uses listed in this section are not appropriate unless an Applicant proves that the use will not be detrimental to the public health, safety, or general welfare of the City or the neighborhood in which it is proposed.

B. Applicants shall prove that potential negative impacts of elements such as location, size and extent of facilities and operations, site design, traffic generation, site access, and potential impact upon public facilities will be adequately mitigated.

(2) General decision standards. All Conditional Uses shall satisfy these General Decision Standards:

A. The proposed use is in fact a Conditional Use in the zoning district in which it is proposed.

B. The use and site will satisfy the general intent of this Zoning Code.

C. The use and site will be compatible with the general intent of the Comprehensive Plan.

D. The size and shape of the site are sufficient for the proposed use.

E. The use will not be hazardous or disturbing to existing or potential future neighboring uses that are permitted in the zoning district.

F. The use will not involve activities, processes, materials, equipment, or conditions of operation that will be detrimental to any person, property, or the general welfare because of excessive production of traffic, noise, smoke, fumes, glare, odors, or other emissions.

G. The only accessory uses will be directly related to the operation of the principal use and will not be operated independent of the principal use.

H. The use and site will be adequately served by public facilities and services such as streets, water and sewer, drainage structures, police and fire protection, and refuse disposal, or adequate provisions will be made to provide the same services privately.

I. Development of the site and operation of the use will not require substantial public expenditure for additional infrastructure or services.

J. The site will be designed, constructed, and maintained in a character harmonious in appearance and general character with the existing or intended character of the general vicinity, and that such use will not change the essential character of the same area. Structures to be constructed, reconstructed, or altered in a residential zoning district shall have the appearance of residential buildings permitted in the zoning district.

K. The site is designed so that on-site traffic and traffic accessing the site will not inappropriately impact the movement of traffic on adjacent public streets.

L. Proposed construction will not result in the destruction, loss, or damage of a natural, scenic, or historic feature of major importance.

M. All necessary permits and licenses for the Conditional Use and its operation have been or can be obtained for the use at the proposed location.

City of Oxford
Inter-Office Review Transmittal Sheet

Date: September 11, 2015

To: Fire Department Engineering Division Police Department Econ Dev Department

From: Community Development Department

PC-2015-22 CONDITIONAL USE, 10 University Avenue, to allow for shared use parking, **Paul Brokamp, Applicant/Agent**

____X______ Review __________ Revisions ____________Other

Please return no later than: **10/2/2015** Note: If no comments are received, we will assume the project meets your department's standards.

Drawings are returned: w/comments without/comments

Drawings reviewed by: ________________ Date: 9-14-15

John Detherage
PRINTED NAME

City of Oxford
Inter-Office Review Transmittal Sheet

RECEIVED

SEP 11 2015

City of Oxford
Service Department

Date: September 11, 2015

To: Fire Department Engineering Division Police Department Econ Dev Department

From: Community Development Department

PC-2015-22 CONDITIONAL USE, 10 University Avenue, to allow for shared use parking, **Paul Brokamp, Applicant/Agent**

____X______ Review __________ Revisions ____________Other

Please return no later than: **10/2/2015** Note: If no comments are received, we will assume the project meets your department's standards.

Drawings are returned: w/comments without/comments

Drawings reviewed by: V. Popescu Date: 9-29-15

VICTOR POPESCU

PRINTED NAME

City of Oxford
Inter-Office Review Transmittal Sheet

Date: September 11, 2015

To: Fire Department Engineering Division Police Department Econ Dev Department

From: Community Development Department

PC-2015-22 CONDITIONAL USE, 10 University Avenue, to allow for shared use parking, **Paul Brokamp, Applicant/Agent**

____X______ Review __________ Revisions ____________Other

Please return no later than: **10/2/2015** Note: If no comments are received, we will assume the project meets your department's standards.

Drawings are returned: w/comments without/comments

Drawings reviewed by: R.B. [signature] Date: 9/15/2015

R.B. Holzworth

PRINTED NAME

City of Oxford
Inter-Office Review Transmittal Sheet

Date: September 11, 2015

To: Fire Department Engineering Division Police Department Econ Dev Department

From: Community Development Department

PC-2015-22 CONDITIONAL USE, 10 University Avenue, to allow for shared use parking, **Paul Brokamp, Applicant/Agent**

____X______ Review __________ Revisions ____________Other

Please return no later than: **10/2/2015** Note: If no comments are received, we will assume the project meets your department's standards.

Drawings are returned: w/comments without/comments

Drawings reviewed by: ____________________ Date: 9-18-15

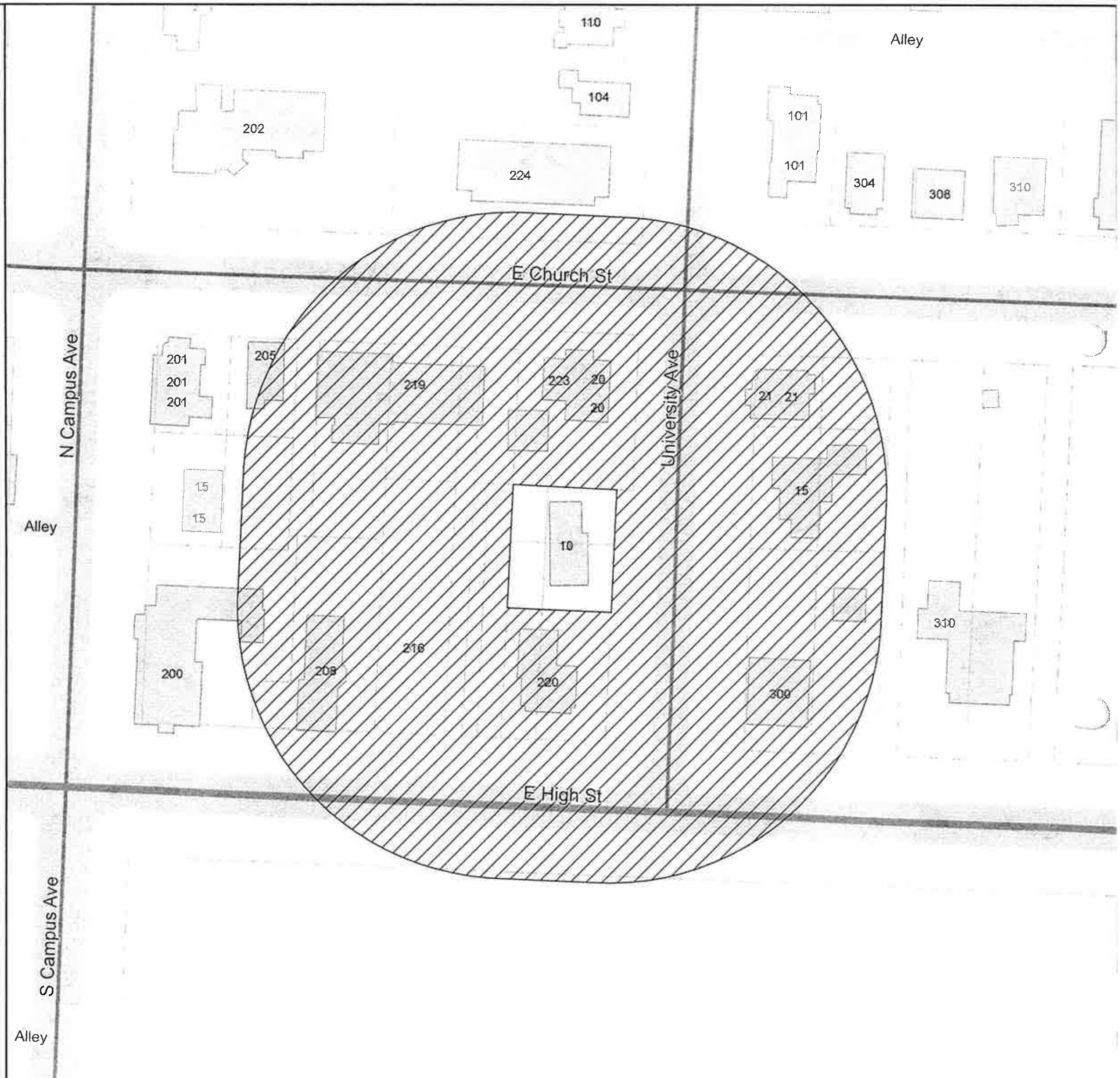
G. Alan Kyger
PRINTED NAME

PC-2015-22
Surrounding Property Owners Map

Legend

- Subject Properties
- 200 Ft. Buffer
- Oxford Corp. Limit
- Address Point
- Parcel
- Building Footprint
- Paved Roadway

1 inch = 100 feet



Prepared on Tuesday, September 08, 2015

The City of Oxford does not guarantee the dimensional accuracy of this map. Precise dimensional accuracy should be based upon recorded deeds, plats or a professional survey.

BETA THETA PI

MEN OF PRINCIPLE

LETTER OF AGENCY

To Whom It May Concern:

Please be advised that Paul Brokamp (VSWC Architects) have permission to represent our interest with the City of Oxford and act on our behalf for the HAPC hearing at their next scheduled date regarding the renovation at our property located at 10 North University, Oxford, Ohio 45056.

Thank-you,

Signed: ____________________

Judson Horras

Beta Theta Pi

Date: 8/13/15

CITY OF OXFORD
HOME OF MIAMI UNIVERSITY

Internal Use Only:
Case No. PC-2015-22
Date Filed 8/28/15

Conditional Use Permit Application

Applicant Information

Attach a Letter of Agency if the Applicant is not the property owner.

Name * PAUL J. BROKAMP
Mailing Address * 414 READING ROAD
City, State & Zip Code * MASON, OH. 45040
Telephone Number(s) * 513-398-4931
Email Address paul@vsng.com

Owner Information

Name * BETA THETA PI
Mailing Address * 5134 BONHAM ROAD
City, State & Zip Code * OXFORD, OH 45056
Telephone Number(s) * 800-800-BETA
Email Address

Location and Lot Information

Location of Property * #10 UNIVERSITY
Legal Description * SEE ATTACHED
Zoning District * R-2MS
Total Area * 9,040 S.F. → *Check One* * Acres ☐ Square Feet ☒
Existing Use Description * SGL. FAMILY RESIDENCE
Proposed Use Description * SGL. FAMILY RESIDENCE Shared Use Parking

Submission Requirements and Documentation

From Section 1147.02(a)[1].

(1) Contents of application for conditional use permit. Thirteen complete sets of all information shall be submitted with an application. The Zoning Administrator may modify this requirement based upon the type of materials included. Please contact the Zoning Administrator prior to submitting an application to discuss the submission requirement. If any information is submitted in color or on non-standard paper, more copies may be required.
   A. Application Fee.
   B. Description of Use and Site.
      A written, detailed description shall include the following information. A separate response is required for each subsection.
      1. The name, mailing address, and telephone number of the applicant and the property owner.
      2. If the applicant is not the owner, a statement from the owner that the applicant is entitled to apply on his or her behalf.
      3. A legal description of the site, including all separate lots.

A. The proposed use is in fact a Conditional Use appropriate for the zoning district in which it is proposed.
B. The use and site will satisfy the general intent of this Zoning Code.
C. The use and site will be compatible with the general intent of the Comprehensive Plan.
D. The size and shape of the site are sufficient for the proposed use.
E. The use will not be hazardous or disturbing to existing or potential future neighboring uses that are permitted in the zoning district.
F. The use will not involve activities, processes, materials, equipment, or conditions of operation that will be detrimental to any person, property, or the general welfare because of excessive production of traffic, noise, smoke, fumes, glare, odors, or other emissions.
G. The only accessory uses will be directly related to the operation of the principal use and will not be operated independent of the principal use.
H. The use and site will be adequately served by public facilities and services such as streets, water and sewer, drainage structures, police and fire protection, and refuse disposal, or adequate provisions will be made to provide the same services privately.
I. Development of the site and operation of the use will not require substantial public expenditure for additional infrastructure or services.
J. The site will be designed, constructed, and maintained in a character harmonious in appearance and general character with the existing or intended character of the general vicinity, and that such use will not change the essential character of the same area. Structures to be constructed, reconstructed, or altered in a residential zoning district shall have the appearance of residential buildings permitted in the zoning district.
K. The site is designed so that on-site traffic and traffic accessing the site will not inappropriately impact the movement of traffic on adjacent public streets.
L. Proposed construction will not result in the destruction, loss, or damage of a natural, scenic, or historic feature of major importance.
M. All necessary permits and licenses for the Conditional Use and its operation have been or can be obtained for the use at the proposed location.

Fees & Receipt

The required fee is $400.00, plus postage charge. Write a check payable to **City of Oxford**. You may also pay in-person using Visa, MasterCard, and Discover. To calculate the postage charge, multiply the number of adjoining properties by current postage rate[3].

Sign and Date

Applicant Signature * Paul Bishop

Date * 8/27/15

Submit Application, Submission Requirements and Documentation, and Fees

We will not accept incomplete applications and/or plans and documentation.

Send or drop off this application with required plans and documentation as attachments and a check for fee and postage charges made payable to **City of Oxford**, to Community Development Director, 101 East High Street, Oxford, OH 45056.

Direct questions to the Community Development Dept. at (513) 524-5204. The application will be placed on the next possible agenda.

Note: You must adhere to notification and publication requirements. Submit materials 45 days prior to the Planning Commission meeting on which the action is requested. City Staff will place a public hearing sign on the subject property. **The Applicant is responsible for removing the signage at the completion of the hearing(s)**.

For Staff Use Only

Fee Paid Date * 8/28/15 Receipt Number * 58931

[1] City of Oxford Codified Ordinances: http://www.cityofoxford.org/fees-ordinances-and-charter/
[2] Butler County Auditor Real Estate Search: http://www.butlercountyauditor.org/
[3] The United States Postal Service: http://www.usps.com/

VSWC Architects

Beta Theta Pi
University Residence - Addition and Remodel

10 North University Ave
Oxford, Ohio 45056

Conditional Use Permit Application

Section 1147.02(a):
(1) Contents of application for conditional use permit.

A. Application Fee.
B. Description of Use and Site.

1. Applicant:
Paul Brokamp
VSWC Architects
414 Reading Road
Mason, Ohio 45040

Owner:
Beta Theta Pi
~~10 University Ave~~ 5134 BONHAM RD.
Oxford, Ohio 45056

2. See attached Letter of Agent.

3. Legal Description: (The house currently sits on four separate parcels acting as one property with a private drive on a fifth parcel.)

Owner 1	BETA THETA PI	
1 of 4:	282 N40 OF N 1/2 & PT VAC ST	CONS W/16
2 of 4:	281 N50 OF E26	CONS W/20
3 of 4:	281 N40 OF E26 & PT VAC ST	CONS W/21
4 of 4:	282 N50 OF S 1/2 & PT VAC ST	CONS W/17
Private Drive:	281 E 20 OF W 26.5 OF	S177 1/4

4. Existing Use: Single-Family Residence

5. Zoning District: R-2MS

6. Proposed Use: Single-Family Residence (Unchanged)]

7. The proposed use of the property is to continue to serve as a single-family home.

7a. The use is similar to uses on neighboring properties. All adjacent properties to the south, west and north are also within the R2MS Zoning District. They appear to be one single-family residence and two multi-family residences.
All properties across the University Avenue are with in the MU Zoning District. They have the appearance of three, separate single-family homes.

7b. Three buildings sit on University Ave between East High Street and East Church Street.

10 University is a two-story home which sits in the middle of the block and faces University Avenue. It's primary facade (its East Elevation) faces University Avenue and reads as a one-and-a-half story brick and lap siding Cape Cod home. It was designed in 1941 by the Architect Charles Cellarius who designed many buildings on Miami University's campus. It is set back from the street approximately 52 feet which equates to approximately 32 feet from the front property line. This distance includes a 16.5' section vacated to the City of Oxford. It's rear facade is approximately 37.5' from the rear property line.

The proposed addition extends from the house where a one-car garage was originally located. The garage was converted to a Family room in the 1990s, and the driveway was removed. A brick paver patio was added later in that area along with extensive landscaping.

10 University shares a drive and parking area as well as a garage with 20 University. Both are properties owned by Beta Theta Pi, and are both accessed by a private drive that runs between East Church Street and East High Street. The drive has the appearance of a public way, but it in fact owned by Beta Theta Pi.

East of 10 University, across University Avenue and offset to the north sits a story-and-a-half residence. Its primary entrance seems to be from the back where three parking spaces and a two-car garage connect to the alley. It appears to have a two-story, gabled-roofed addition as well as the aforementioned garage. To the north and south of that building are similar buildings which also have vehicular access and parking off the alley.

South of 10 University on the adjoining lot sits a two-story, wood frame structure known as the Lottie Moon House. The building sits to the northwest corner of its property, and its University Avenue facade, its east facade, is in general alignment with the front facade of 10 University. On the west, its opposite facade sits approximately 15 feet from the private drive. It has a paved parking area between it and 10 University, and it extends to the north to the property line of 10 University. The access off of the private drive allows vehicular access to the Lottie Moon House without added curb cuts or drives off of East High Street or University Avenue. This area is also used for recycling and garbage containers keeping them off the primary streets. There is an approximately 6 foot high privacy fence between the two properties along the west half of the boundary line.

West of 10 University and across the private drive is a lawn which extends from East Hight Street to a property line even with the north boundary of 10 University. To the north of the lawn sits a two-story, multi-family residence which is owned by the Evans Scholars. Both the lawn and the multi-family residence contain a 16 foot right-of-way owned by the City of Oxford.

A 6 foot high privacy fence runs along the private drive at the far west boundary of 10 University, and the fence shields the yard and patio behind 10 University. Both the yard and the patio would remain after the proposed alterations are completed.

North of 10 University on the adjoining lot sits a two-story, multi-family residence which sits in the middle of its lot half way between University Avenue and the private drive. It has a garage which sits to its southwest corner. Again, it is owned by Beta Theta Pi, the same owner as 10 University.

10 University currently has significantly greater built setbacks than the buildings to the south and north and all three properties across University Avenue. With the proposed addition it will continue to have significantly greater setbacks than those buildings. All properties in the area have extensive landscaping and plantings, and the landscaping on 10 University will minimize the visibility of the addition from the public way along University Avenue. The proposed addition would not be readily visible from University Avenue or Church Street, and it would only be partially visible from High Street and would match the portion of the existing building which is also partially visible from High Street.

7c. No potential nuisances are foreseen.

7d. As the proposed addition is in keeping with the existing architecture and materials of the back facade of 10 University and as the proposed addition will still sit well within the profile of the buildings to the north and south there are no negative affects foreseen.

8. This location is appropriate for this use as it is the continuation of use as a residence by this Owner dating back to 1941. The proposed addition kitchen replaces a narrow 8 foot by 11 foot galley-style kitchen with a larger 10 foot by 15 foot kitchen designed to meet contemporary residential needs. The proposed addition also provides a master bathroom in keeping with contemporary standards.

9. The proposed use continues the current use of the property which is as the residence of the Beta Theta Pi Administrative Secretary.

10. As the R-2MS district "is designed to preserve and encourage a mix of single family and two-family residences," and as the proposed addition allows the property's continued unchanged use as a single-family residence no potential concerns for the this use are anticipated. None are known to have been expressed regarding its current use.

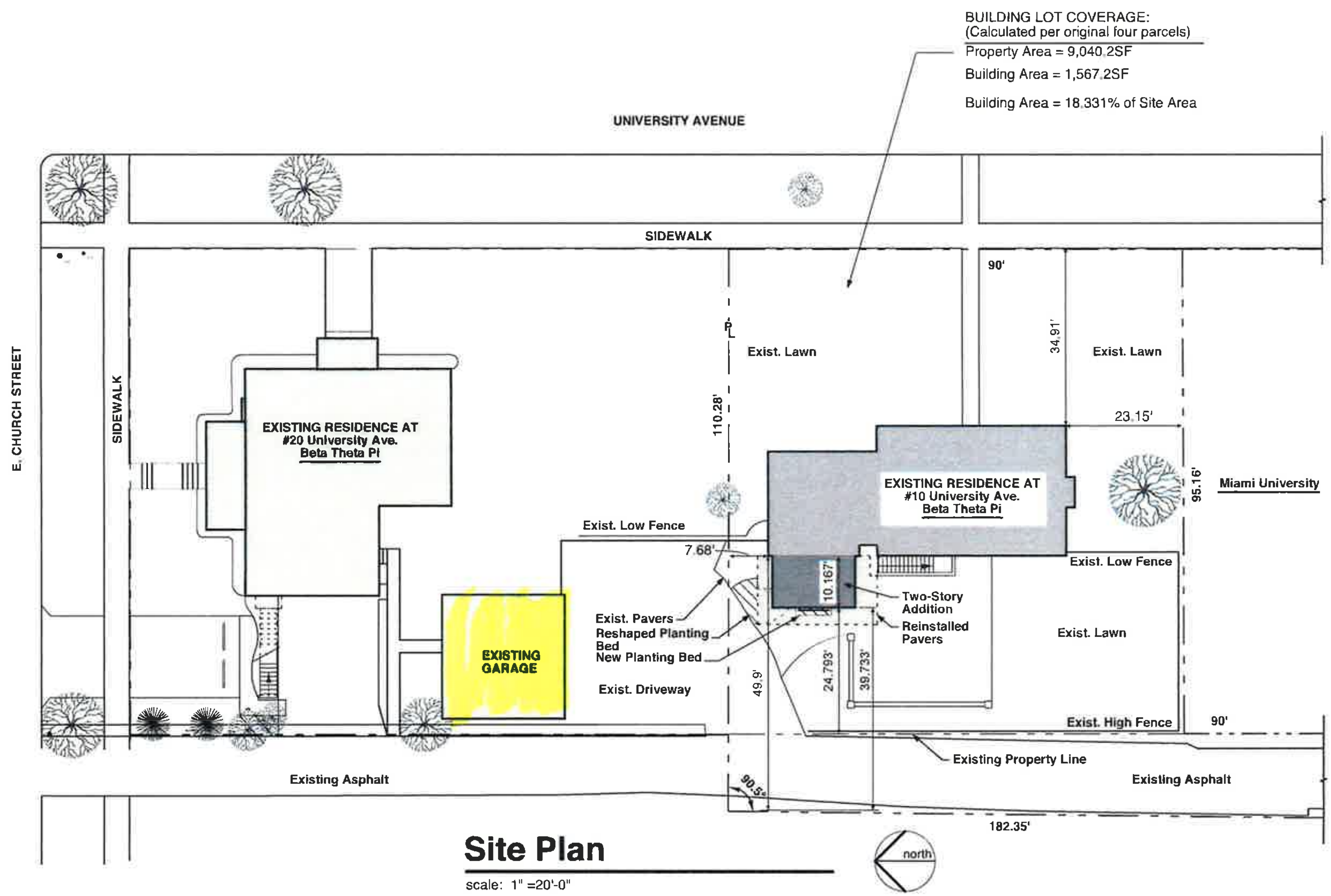
11. Properties within 200 feet of 10 University per Butler County Auditor starting with the adjoining property to the south and proceeding clockwise:

001:	(H4000002000001) PRES & TRS OF MIAMI U	HIGH ST
018, 019:	MIAMI UNIVERSITY	220 E HIGH ST
013:	BETA THETA PI	E HIGH ST
011, 012:	PRESIDENT & TR OF THE MIAMI U	HIGH ST
051:	ALPHA CHAPTER HOUSE CO OF BETA THETA PI	208 E HIGH ST
050:	ALPHA CHAPTER HOUSE CO OF BETA THETA PI	200 E HIGH ST
003, 006:	DANMARK INVESTMENT GROUP LLC	15 N CAMPUS AVE
004	TRES WALNUIT LLC	201 E Church St
005	TRES WALNUIT LLC	205 E Church St
009, 010	EVANS SCHOLARS	219 E Church St
014, 049:	BETA THETA PI	20 UNIVERSITY AVE
177	DELTA ZETA FOUDATION	202 E Church St
184	OHIO ETA HOUSE CORP	224 E Church St
059	CKC RENTALS LLC	101 University Ave
023, 028	TRS OF MIAMI UNIVERSITY	21 UNIVERSITY AVE
024, 027:	PRESIDENT & TRS OF MIAMI UNIVERSITY	15 UNIVERSITY AVE
025, 026:	PRES & TRS OF MIAMI U	300 E HIGH ST

All properties are in Oxford, Ohio 45056

12. The proposed addition to 10 University Avenue would not change the existing use. It would not remove any existing landscaping or add any paved surfaces. Again, materials are selected to integrate with the existing Cape Cod's shed dormer appearance. The new roof will match the existing shed dormer's pitch of 6 inches per foot. The new roof will be drained with a system connected to the properties existing storm sewer connection.

The home's existing trees and longterm landscaping are maintained throughout the property, and to the north and east they greatly reduce visibility of the addition from University Avenue. Along the private drive and from neighboring properties with a view, it would add visual interest to the back of the house with the new planting bed and a trellis.



Site Plan

scale: 1" =20'-0"

Shared parking

Beta Theta Pi

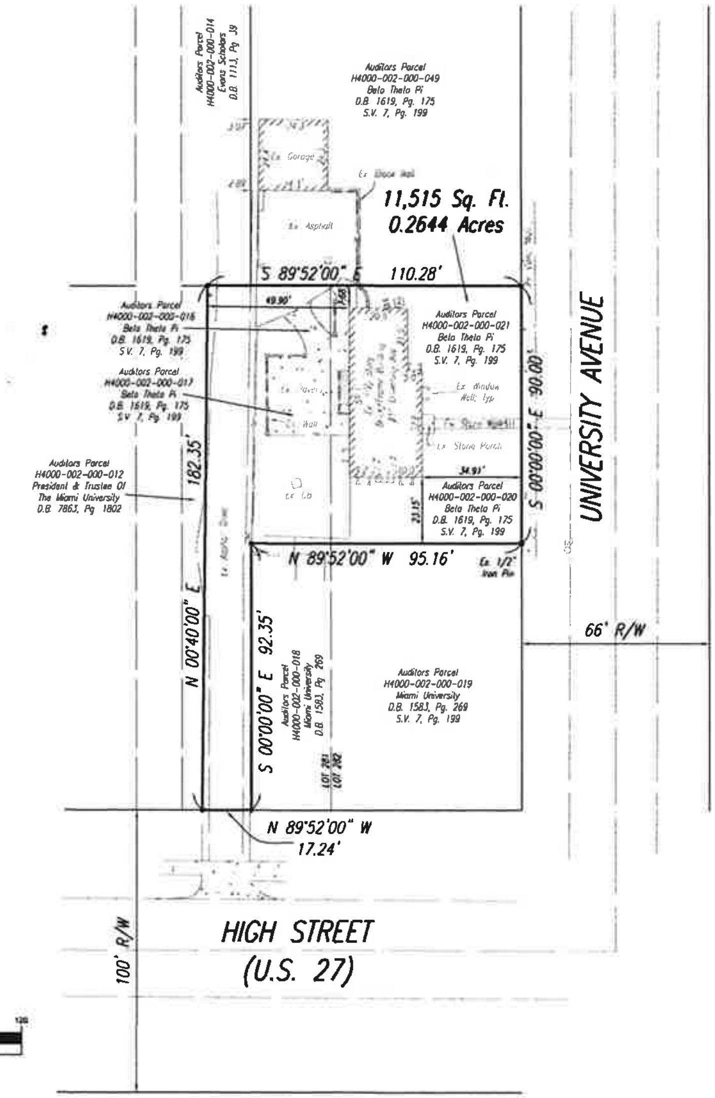
Single Family Residence - Addition and Remodel

10 North University Avenue Oxford, Ohio 45056

VSWC Architects
414 Reading Road
Mason, Ohio 45040
513-398-4931

VOL. ____, PAGE ____
BUTLER COUNTY ENGINEER
RECORD OF LAND SURVEY

NORTH RELATIVE TO AN EXISTING SURVEY OF RECORD AS RE CORDED IN SURVEY VOLUME 7, PG. 199 OF THE HAMILTON COUNTY, OHIO RECORDS.



DENOTES: SET 5/8" IRON PIN & CAP (#7862) UNLESS OTHERWISE NOTED

SURVEY NOTES:

DOCUMENTS USED IN THIS SURVEY ARE SHOWN HEREON.

OCCUPATION IN GENERAL FITS THE SURVEY EXCEPT AS SHOWN.

MONUMENTATION FOUND IS IN GOOD CONDITION.

THIS PLAT MADE PURSUANT TO SECTION 5713.16 OF THE OHIO REVISED CODE

Note: All Set 5/8" Iron Pin & Cap Shall Have A Yellow Cap Stamped With "RTA-6021 ABERCROMBIE & ASSOC INC SLC-7862"

I Hereby Certify That This Is A True And Accurate Survey Done By Me And Under My Direction And That All Monuments Have Been Found Or Set As Shown.

Stephen L. Cahill, PLS
Ohio Registered Surveyor #7862

GRAPHIC SCALE

30 0 15 30 60 120

(IN FEET)
1 inch = 30 ft.

PLAT OF SURVEY

UNIVERSITY AVENUE
CITY OF OXFORD
BUTLER COUNTY, OHIO

REVISIONS

Abercrombie & Associates, Inc.
Civil Engineering • Surveying
3377 Compton Road, Suite 120 • Cincinnati, Ohio 45251
513-385-5757 • www.abercrombie-associates.com

SCALE	DATE	JOB NO.	DRAWN	
1" = 30'	9-10-15	15-0132	J.C.	1 / 1

DWG: JC-SVPT

Front Elevation from NE Corner

Back Elevation from NW Corner

Existing Exterior Photographs

Beta Theta Pi

University Residence - Addition and Remodel

10 North University Avenue Oxford, Ohio 45056

Project No:

Issued: 7-31-15

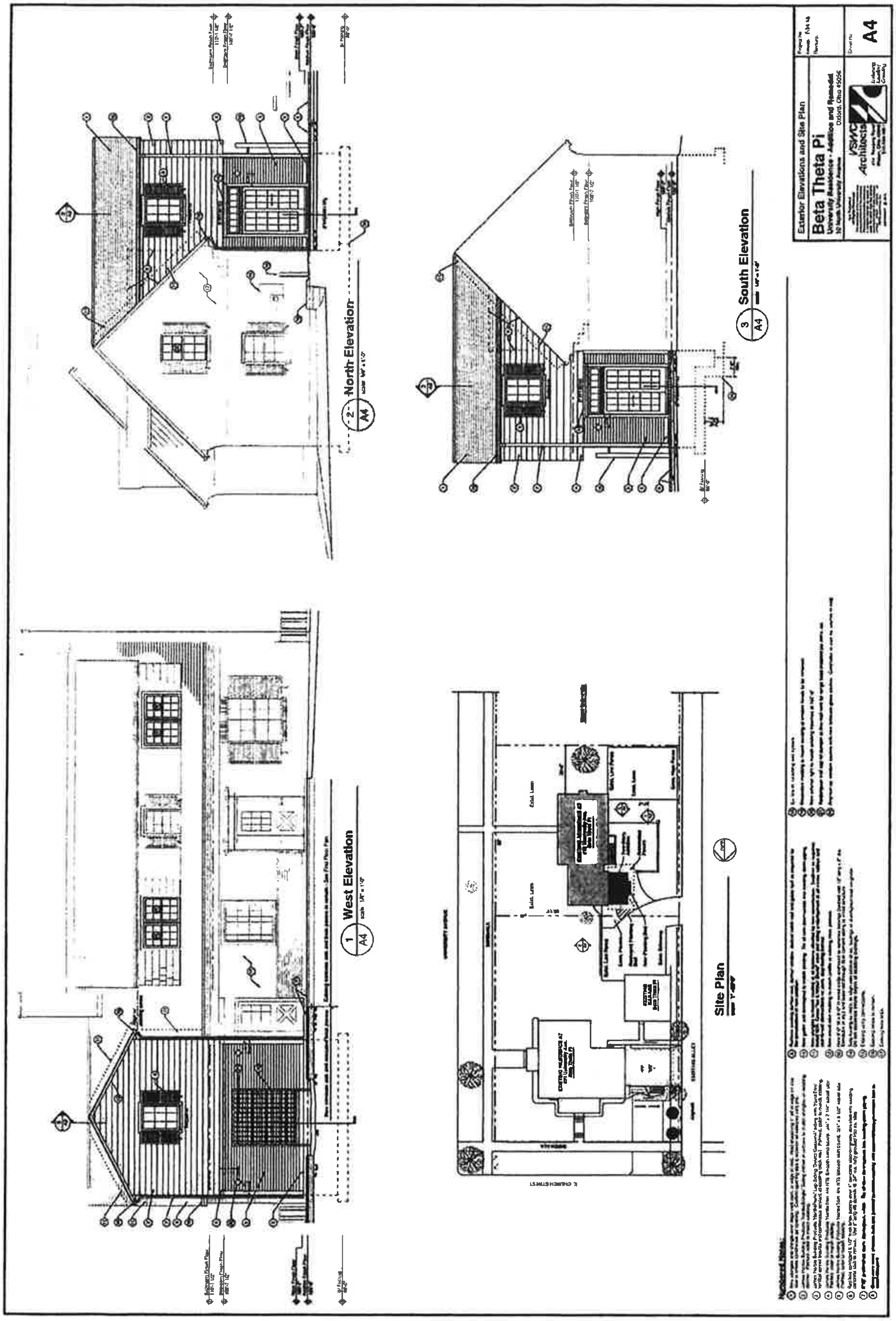
Revised:

VSWC Architects
414 Reading Road
Mason, Ohio 45040
513-398-4931

Listening
Leading
Creating

Sheet No.

A5


North Elevation
West Elevation
South Elevation
Site Plan
Exterior Elevations and Site Plan
Beta Theta Pi
A4

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Council Meeting Of: November 3, 2015

Account Code No. #:

Budgeted Amount:

Community Development
Originating Department

Jung-Han Chen
Prepared By:

October 20, 2015
Date Prepared:

PC-2015-23 PRELIMINARY PLANNED DEVELOPMENT, 5990 Contreras Road, one acre, **Scott Webb, Applicant/Agent**

Recommendation by the Planning Commission: Approval with Conditions

Discussion:
The applicant is seeking a Preliminary Planned Development approval for the property. The applicant is seeking approval to reconfigure the existing residence into a maximum of three (3) dwelling units, and potentially a professional office.

The structure was built in 1896 and has many distinctive features and historical significance that the community should cherish. It is known as the Welsh-Stewart House by many local residents for its Queen Anne Victorian style. Furthermore, it was also the home of a prominent local member, Josiah Allen Welsh, as well as Dr. William T. Stewart. The original two-story brick house has approximately 3740 square feet, which was significantly larger than any house of that time. Subsequently, an addition was added on to increase the footage of the house to over 5,000 square feet. Preservation of cultural and historic resources is specifically highlighted in the Comprehensive Plan.

A lengthy discussion took place regarding this proposal related to the neighborhood and more specifically the office portion to the neighborhood. The Planning Commission spent a great deal of time making certain the proposed uses will not be detrimental to the neighborhood with many considerations. The Commission voted 4-0-0 to recommend approval of this Preliminary Planned Development subject to the following conditions:

1) The use shall be limited to a maximum of three dwelling units or two dwelling units and one professional office (limited to those uses specifically enumerated in Oxford Zoning Code 1159.17).

2) Maximum occupancy of any dwelling unit for which a rental permit is required shall be 4-persons, no more than two of which may be unrelated unless constituting a family as allowed in Oxford Zoning Code 1146.02 (a) and (b).

3) The office use shall be limited to a maximum of 2,500 sq. ft.

4) Any sign for the Professional Office shall conform to Oxford Zoning Code 1151.05 (1), except only a free-standing sign will be permitted and the design of the sign shall be in harmony with the historic character of the home.

5) The footprint of the home shall not be expanded, and the exterior of the home shall be maintained as closely as possible to how it currently exists, with changes only as required to meet current building and fire codes for ingress/egress the new uses and with any required changes to be designed and constructed in consideration and observance of the historical features of the structure.

6) The hours of operation of the professional office shall be limited to 8 am to 8 pm.

7) The PUD shall in all other respects comply with Oxford Zoning Code 1143.09 RO Office Residential District.

Approved By:

Department Head: dhc / 10/27/15
City Attorney: /
City Manager: DATE / 10/30/15

ORDINANCE NO.

AN ORDINANCE ACCEPTING THE PLANNING COMMISSION'S RECOMMENDATION FOR PRELIMINARY PLAN APPROVAL OF A PLANNED DEVELOPMENT FOR ONE (1) ACRE OF LAND AT 5990 CONTRERAS ROAD OXFORD, OHIO 45056 TO ALLOW THE RECONFIGURATION OF AN EXISTING STRUCTURE FOR RESIDENTIAL AND OFFICE USES WITH CONDITIONS.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: Council hereby finds that the Planning Commission held a public hearing on October 13, 2015, in accordance with Section 1145 of the Codified Ordinances of the City of Oxford, on the application of Scott Webb, Applicant/Agent for approval of a Preliminary Plan for one (1) acre of land at 5990 Contreras Road Oxford, Ohio 45056 to allow the reconfiguration of an existing structure for residential and office uses.

SECTION 2: The Planning Commission, after due deliberation found the application satisfies the code requirements in Chapter 1145 of the Oxford Zoning Code and recommended approval of the Preliminary Plan application for one (1) acre of land at 5990 Contreras Road Oxford, Ohio 45056 with conditions.

SECTION 3: Council hereby accepts the recommendation of the Planning Commission and further approves the Preliminary Plan application for one (1) acre of land at 5990 Contreras Road Oxford, Ohio 45056 to allow the reconfiguration of an existing structure for residential and office uses based on the submittals of the applicant that are incorporated and made a part of this approval with the following conditions:

a. The use shall be limited to a maximum of 3 dwelling units or 2 dwelling units and 1 professional office (limited to those uses specifically enumerated in Oxford Zoning Code Section 1159.17).
b. Maximum occupancy of any dwelling unit for which a rental permit is required shall be 4 persons, no more than two of which may be unrelated unless constituting a family as allowed in Oxford Zoning Code Sections 1146.02(a) and 1146.02(b).
c. The office use shall be limited to a maximum of 2,500 square feet.
d. Any sign for the Professional Office shall conform to Oxford Zoning Code Section 1151.05(a)(1) except only a free-standing sign will be permitted and the design of the sign shall be in harmony with the historic character of the home.

e. The footprint of the home shall not be expanded, and the exterior of the home shall be maintained as closely as possible to how it currently exists, with changes only as required to meet current building and fire codes for ingress/egress of the new uses and any required changes shall be designed and constructed in consideration and observance of the historical features of the structure.

f. The hours of operation of the professional office shall be limited to 8:00 a.m. to 8:00 p.m.

g. The Planned Development shall in all other respects comply with Oxford Zoning Code Section 1143.09 RO Office Residential District.

SECTION 4: This Ordinance shall take effect at the earliest time allowed by law.

MAYOR

ADOPTED:

ATTEST:

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: KEVIN MCKEEHAN

PREPARED BY: LAW(STAFF)

Certification of Action
Oxford Planning Commission
Recommendation to City Council

Report Date	November 3, 2015
Case Number	PC-2015-23
Applicant Information	Scott Webb, Applicant/Agent
Requested Action	Preliminary Planned Development
Summary of Request	To allow for a Planned Development on one acre of land, located at 5990 Contreras Road, Oxford, Ohio
Public Hearing Information	A Public Hearing took place at 118 W. High Street on October 13, 2015. A Public Hearing notice was published in the Journal News on September 7, 2015 and courtesy notices were mailed to adjacent property owners on September 11, 2015. Signage was posted at the site on October 6, 2015.
Commission Action	The Planning Commission voted 4-0-0 recommending approval with multiple conditions of the Preliminary Planned Development.
Commission Findings and Conclusions	Staff went through the Planned Development Decision Standards for this request and felt that the site was sufficiently large and should be properly preserved. The Planning Commission listened to the applicant's proposal and heard public comments. After the public hearing, the Planning Commission had a lengthy discussion about the site, building and the proposed uses, along with the historic preservation aspect of the house to the neighborhood and voted 4-0-0 to approve the Preliminary Planned Development of this project, subject to seven conditions, which are listed in the Staff Summary Staff Report on the following page.
Exhibits Submitted to the Commission	1. Staff Report Dated October 6, 2015 2. Interoffice Review Transmittal Sheets 3. Property Notification Map 4. Review and Comment Form 5. Letter of Agency 6. Plat of Survey Provided by Owner 10/14/2015 7. Planned Development Application August 28, 2015 8. Supporting Documents from Applicant

City of Oxford

Community Development Department

STAFF REPORT

Planning Commission

Case # PC-2015-23 **Date –October 13, 2015**

APPLICATION	
Applicant:	Scott Webb, Agent/Applicant
Location:	5990 Contreras Road
Owner:	Peter and Connie McCarthy
Action Request:	Preliminary Planned Development
Current Use:	Single-Family
Zoning:	R1B (Single-Family Medium Density Residential) District
Surrounding Existing Land Uses:	Single and Two-Family and Multi-Family Dwelling

GENERAL DESCRIPTION

The applicant is seeking a Preliminary Planned Development approval for the property. Based on the narrative, the applicant is seeking for approval to reconfigure the existing residence into a maximum of three (3) dwelling units, and potentially a professional office.

The property is bordered by a multi-dwelling rental property to the east, single family to the south, north and west. This area is in proximity to Lynn Avenue where commercial activities are prominent.

PUBLIC COMMENTS

Public notices were mailed to surrounding property owners. No responses were received.

PROPERTY HISTORY

PC-2010-04 Rezoning from R1B to RO- Recommended by PC and subsequently denied by Council

PC-2010-08-ADM- Lot Split (withdrawn)

PC-2010—09-ADM- Lot Split (Referred to BZA for adjudication hearing for not meeting certain underlying zoning requirement)

PC-2015-16 Zoning Map amendment from R1B to R3 (withdrawn)

AGENCY REVIEWS

Requests for review were made to the Police, Fire, Engineering and Economic Development Departments. The following comments have been received:

Police:	Returned without comments.
Fire:	Returned without comments.
Engineering:	Returned without comments.
Econ. Dev.:	Returned with comments.

COMPREHENSIVE PLAN REVIEW

A Comprehensive Plan is a broad policy document intended to guide decision-making on long-term physical development. The Ohio Planning and Zoning Law Handbook even provides a more rigorous legal definition of a Comprehensive Plan, which is a chief policy instrument for: (1) the administration of zoning and subdivision regulations; (2) the location and classification of streets and thoroughfares; (3) the location and construction of public and semi-public buildings and related community facilities and infrastructure.....etc.

It provides the frame work to be used on a daily basis as public and private decisions are made concerning development. Administrative and legislative approvals of development proposal, including rezoning and subdivision plats, should be a central means of implementing the Comprehensive Plan. Decision by the Planning Commission should reference relevant Comprehensive Plan recommendation and policies.

There are many goals and objectives as outlined in the Comp Plan as what the community at large vision what this community would like. Various goals and objectives may seem contradictory and inconsistent; it is the purview for the City Council, Planning Commission, with the assistance from staff, to find the balance between these goals and objectives when reviewing development projects.

Relevant information from the 2008 Comprehensive Plan is provided as follows for discussion:

Land Use Chapter:

The map titled "Conservation and Development Map" on page 3.19 showed the aspiration and choices that are expressed by the community in 2008.

The area considered for redevelopment is mainly defined between Lynn Avenue and Locust Street between College Avenue and McGuffey Avenue. The subject property is adjacent to this redevelopment area. The intent of this redevelopment is to create a mixture of small and medium sized commercial uses with a well-defined landscape and public space; where residential uses shall also be integrated within the area to create a 24 hour district to create shopping and dining options within walking distance of surrounding neighborhoods.

The subject area is also considered Neighborhood General 3 under the Character Map Matrix on page 3.20, since the development of this area tends to be after WWII and does not share the same geographic configuration as the Mile Square. This character of the neighborhood is considered to be residential areas on the outskirts of the Mile Square with the lowest residential density.

Cultural Resources:

Enhance and improve the promotion and preservation of the City's historic and cultural resources. There is a large historic building located on the subject property that should be preserved.

The Comp Plan also supports and encourages the preservation, restoration, rehabilitation and reuse of historic structures and sites. Additionally, it is also recommended in the Comp Plan to consider historic and cultural resources in all land use decisions.

PLANNED DEVELOPMENT

Chapter 1145 Planned Development purpose statement provides the rationale and framework for consideration. Furthermore, the goals of any proposed planned development shall at minimum address the proposal in relation to the common goals of the Planned Development under Chapter 1145.01 and they are:

A. Protect the neighbors of a planned development and the City in general to at least the same degree normally inherent in the Zoning Code.

B. Produce a development equal to or better than that resulting from single-use or traditional subdivision

C. Have a site and situation that permits comprehensive planning both on the site and relative to its immediate surroundings

D. Result in a design in which the placement, height, and uses of buildings, vehicle management areas, and open spaces efficiently utilize potentials of the site

E. Include covenants, easements, and other private measures that will help ensure the long-term administrative viability of a development

F. Be functional within a time period that helps ensure a viable development.

(2) Infill development also satisfies the following goals:

A. Fully utilize sites that could not be fully utilized because of their shape or because of their location relative to available public access.
B. Increase geographic efficiencies of existing utilities such as public streets, water, sewer, electric, telephone, and cable by using them where they are already available.
C. Help keep development from sprawling to and beyond the municipal boundaries of Oxford.

ANALYSIS:

In reviewing the planned development application, the Commission should consider both the Purpose Statement and the Decision Standards of the Zoning Code Planned Development to determine the pros and cons of the request during its deliberation.

The Planned Development Chapter also pointed out that the Planning Commission has no obligation to recommend approval and City Council has no obligation to approve a planned development. The Zoning Code assumes that a planned development is appropriate **ONLY** if an applicant proves that the proposed uses and design will not be detrimental to the public health, safety, or general welfare of the City of the neighborhood in which it is proposed.

The Applicant shall prove that potential negative impacts of elements such as location, size and extent of facilities and operations, site design, traffic generation, site access, and potential impact upon public facilities will be adequately mitigated.

The focus of this report will be analyzing the proposal based upon the Decision Standards.

(1) The proposed planned development is in fact permitted in the zoning districts in which it is proposed.

Staff analysis:

The Planned Development provision allows any land use permitted in any residential zoning district in this code, except mobile homes, when a planned development proposal that overlays an existing zoning district.
The existing land use classification of the property is R1-B, and all permitted land uses includes multi-family dwelling and professional offices (permitted land uses under R-3 multi-family dwelling district)

(2) If the application is for the same site where a planned development application has been denied within one year, the plan is substantially different from the application so denied.

Staff analysis:

There was no previously considered Planned Development for this site within one year. This decision standard is not applicable.

(3) The uses and site plan will satisfy the general intend of this Zoning Code.

Staff analysis:

The purpose and intent of the Zoning Code is to promote and protect the public health, safety and general welfare of the people and to support the comfort and convenience of the Citizens of Oxford. Additional analysis, in relation to these decision standards concerning health, safety and general welfare of the people, is combined with the potential impact of the proposal.

(4) The uses and site plan will be compatible with the general intent of the Comprehensive Plan.

Staff analysis:

As written in a staff report, dated July 14 and August 11, 2015 concerning the Zoning Map Amendment, there was no direct evidence from the Comp Plan to support the site to be a multi-family dwelling. It might be arguably plausible for two-family, given the uniqueness of the size of the dwelling and the site. It certainly is an anomaly in this general vicinity. However, this site, as indicated in that particular report, was not identified as a future expansion area for commercial development.

(5) The size and shape of the site are sufficient for the proposed planned development.

Staff analysis:

The size and shape of the site would seem to be sufficient for the proposed development, without any consideration of potential impact.

(6) The use will not be hazardous or disturbing to existing or potential future neighboring uses that are permitted in the zoning district.

Staff analysis:

The proposed would have a certain degree of negative impact to existing or potential future neighboring uses, which will be further analyzed in other section of the decision standards.

(7) The use will not involve activities, processes, materials, equipment, or conditions of operation that will be detrimental to any person, property, or the general welfare because of excessive production of traffic, noise, smoke, fumes, glare, odors, or other emissions.

Staff Analysis:

The narrative indicates the proposed use would be (1) three-family dwelling; and (2) professional office. The uses probably would not generate any excessive noise, smoke, fumes, as the applicant indicated in his narrative. One concern is potential number of off-street parking and the amount of traffic that might generate from the proposal.

The proposal, depending on how the configuration takes place between residential and office space, could be required to provide between 11 and 14 off-street parking spaces, which is much more than typically noted in a neighborhood such as this one. The site plan also shows those future office and residential parking spaces, to be totaled around 11 spaces, without considering garage spaces. Additionally, the traffic generated from this proposal would be much different than what a typical neighborhood would be, from a residential dwelling to a mixed use structure. Even though the site is about twice the size in footage than the properties directly west to this property, being single family dwelling unit and the difference between these properties would be noticeable as far as traffic generation is considered.

(8) Accessory uses will be directly related to the operation of the principal uses and will not be operated independent of the principal uses.

Staff Analysis:

The proposal does not seem to indicate any changes to the existing accessory structures to be utilized differently.

(9) The use and site will be adequately served by public facilities and services such as streets, water and sewer, drainage structures, police and fire protection, and refuse disposal, or adequate provisions will be made to provide the same services privately.

Staff analysis:

The site and use could be served by public utilities with adequate capacity.

(10) Development of the site and operation of the use will not require substantial public expenditure for additional infrastructure or services

Staff analysis:
No anticipated expenditure is expected to serve the proposed development.

(11) The site will be designed, constructed, and maintained in a character harmonious in appearance and general character with the existing or intended character of the general vicinity, and that such use will not change the essential character of the same area. Structures to be constructed, reconstructed, or altered in a residential zoning district shall have the appearance of residential buildings permitted in the zoning district.

Staff analysis:
The character and appearance of the building would not be altered, as indicated by the applicant, since no exterior modifications is expected. Interior modifications would not be visible from the street. However, the appearance and the character of the neighborhood may be altered to be different than the rest of the neighborhood, especially the property is considered the entrance to the neighborhood to the north and neighborhood to the west, given that potential traffic is being generated from this pending proposal, and the potential number of vehicles parked on site.

(12) The site is designed so that on-site traffic and traffic accessing the site will not adversely impact the movement or safety of all modes of traffic on adjacent public streets.

Staff analysis:

No engineering input has been provided from the City Engineer Office related to the on-site traffic and traffic accessing the site related to its impact to the safety of all modes of traffic. It would be something to review the potential impact to a major collector road from a single development site that is adjacent to a minor collector street.

(13) Proposed construction will not result in the destruction, loss, or damage of a natural, scenic, or historic feature of major importance.

Staff analysis:
It does not appear the applicant is proposing any removal of natural vegetation and no alteration or demolition to the existing building.

The proposal is seeking for an approval for a preliminary planned development to a maximum 3-dwelling unit with a professional office. One thing to bear in mind is that there are different types of professional offices, ranging from architects, lawyers, to medical, dentist and chiropractor's offices. The extent of client visit varies greatly from one type of professional office to another. It also depends how the office is configured to receive patients. Therefore, it is very unclear how the "professional office" would turn out to be. Potentially, a significant concern would be the traffic coming and going on a regular basis in and out of the site onto a major collector street. More information will be needed to ascertain the true impact from the traffic consideration. Since this is a preliminary Planned Development, many details have yet to be determined. And it is also conceivable that the details would not be available until there are specific buyers submitting proposals. Therefore, there is a sunset provision of 2 years after the approval of the preliminary planned development, with the possibility of two one-year extension from the Commission. It is not common for the Commission to review a proposal such as this one that does not have any specific end products and is subject to market demands, dealing with the adaptive re-use of an existing building.

Given that this is a planned development, the Planning Commission can and should require any and all needed information for consideration and to review the proposal to ensure the potential impact can be minimized and mitigated and the proposal poses no detrimental effect to the surrounding neighborhood.

This building was built in 1896 and has many distinctive features and historic significance that the community should cherish. It is known as Welsh-Stewart House by many local residents for its Queen Anne Victorian style. Furthermore, it was also the home of a prominent local member, Josiah Allen Welsh, as well as Dr. William T. Stewart. The original two-story brick house has approximately 3740 square feet, which was significantly larger than any houses of that time. Subsequently, an addition was added on to increase the footage of the house to over 5,000 square feet.

Preservation of cultural and historic resources is specifically highlighted in the Comp Plan and there are specific objectives to consider for land use decisions and to promote preservation of historic structures and sites. Given the size of the structure, it is not an easy task to live in a historic structure, due to the fact it would require constant maintenance, and on-going utility expenses to keep the building in a livable condition. Without a steady income flow, the cost of maintaining the structure would be hard pressed for average family, let alone major renovations that would be necessary for the upkeep of this building.

The size of the lot makes this historic home feels more like a mini-homestead that makes this site/structure even more unique, especially for the size of the structure. This almost one-acre site is part of the reason that a Planned Development approach would seem to be more appropriate with the commitment that the building will be maintained.

The current use of the site is a two-family which would be allowed continuously. It is the transitional step changing from multi-family to the east onto single family to the west of the site, which it would make land use sense for this site. The proposal of maximum 3 families would be departure from the environment of a two-family and single family. Additionally, there is a public street, classified as minor collector road, separating the multi-family residential from single family residential district.

Adding a professional office use for the site would require additional information as to how the office would be in operation. The applicant indicates that the hours of the office portion would be from 7 am to 9 pm. Other than this, there is not much more about the proposed office use for this planned development. The hours of operation would seem to be too long, considering this is a residential neighborhood.

In order to address the potential traffic concerns, the Commission may require the City Engineer to ascertain the traffic impact in and out of the site. It would also be critical to maintain vegetation, and possibly adding some more to protect and preserve the appearance of the neighborhood.

It is important for the Commission to balance the needs of maintaining, preserving, and continuing to improve this historic structure as time goes on and the community characters as a whole in the context of this Planned Development proposal. It may also require the Commission to outline specific conditions for the proposal if the Commission feels that this proposal meets the decision standards and the purpose statement of the Planned Development.

RECOMMENDATION

Reviewing the requested Planned Development Application based on the Comp Plan and the Zoning Code's Decision Standards, the application seems to be somewhat subject to market since it does not provide much detailed information, as many other Planned Development projects normally would have. And based on the analysis, the recommendation would be to consider this Planned Development to be no more than a two-family dwelling and an office. It is unclear what the rationale was when this property was rezoned to a single family in 2003. A two-family residential might be the extent of what could be supported due to the "alleged" error on the Zoning Map. Adding an office use to the structure may provide additional income to support the historic building if the potential issues could be mitigated, such as operating hours, traffic and the protection and preservation of the neighborhood character.

SUBMITTED

BY:

JHChen

Jung-Han Chen
Community Development Director

DATE: October 6, 2015

ATTACHMENT

1145.06 PLANNING COMMISSION AND COUNCIL REVIEW

A preliminary plan shall be approved prior to approval of a final plan, although the processes can be concurrent for small, single phase developments

. Both preliminary and final plan approval require a Planning Commission recommendation and Council approval.

The Planning Commission shall base its review of a proposed planned development upon the complete application, upon any staff report, and upon any relevant and credible public comment presented during the public hearing. Council shall base its decision on the same materials and shall also consider the Planning Commission recommendation.

The general decision standards for approval of a preliminary and final planned development are substantially similar. The final plan requires greater detail and is subject to additional decision standards.

If, at any time, the Planning Commission or Council finds that the information provided is insufficient to make a determination, it may suspend its review until sufficient information has been provided.

(a) Burden of Proof. Planning Commission has no obligation to recommend approval and City Council has no obligation to approve a planned development. This Zoning Code assumes that a planned development is appropriate only if an applicant proves that the proposed uses and design will not be detrimental to the public health, safety, or general welfare of the City or the neighborhood in which it is proposed.

Applicants shall prove that potential negative impacts of elements such as location, size and extent of facilities and operations, site design, traffic generation, site access, and potential impact upon public facilities will be adequately mitigated.

(b) General Decision Standards.

All planned developments shall satisfy these general decision standards:

(1) The proposed planned development is in fact permitted in the zoning districts in which it is proposed.

(2) If the application is for the same site where a planned development application has been denied within one year, the plan is substantially different from the application so denied.

(3) The uses and site plan will satisfy the general intent of this Zoning Code.

(4) The uses and site plan will be compatible with the general intent of the Comprehensive Plan.

(5) The size and shape of the site are sufficient for the proposed planned development.

(6) The use will not be hazardous or disturbing to existing or potential future neighboring uses that are permitted in the zoning district.

(7) The use will not involve activities, processes, materials, equipment, or conditions of operation that will be detrimental to any person, property, or the general welfare because of excessive production of traffic, noise, smoke, fumes, glare, odors, or other emissions.

(8) Accessory uses will be directly related to the operation of the principal uses and will not be operated independent of the principal uses.

(9) The use and site will be adequately served by public facilities and services such as streets, water and sewer, drainage structures, police and fire protection, and refuse disposal, or adequate provisions will be made to provide the same services privately.

(10) Development of the site and operation of the use will not require substantial public expenditure for additional infrastructure or services.

(11) The site will be designed, constructed, and maintained in a character harmonious in appearance and general character with the existing or intended character of the general vicinity, and that such use will not change the essential character of the same area. Structures to be constructed, reconstructed, or altered in a residential zoning district shall

have the appearance of residential buildings permitted in the zoning district.

(12) The site is designed so that on-site traffic and traffic accessing the site will not adversely impact the movement or safety of all modes of traffic on adjacent public streets.

(13) Proposed construction will not result in the destruction, loss, or damage of a natural, scenic, or historic feature of major importance.

(c) Additional Final Plan Decision Standards

(1) The final planned development shall substantially conform to the preliminary plan.

(2) Any substantial changes from the preliminary plan improve the plan or were requested by Planning Commission or Council as a part of the preliminary plan approval process.

(3) If the final plan seeks approval of only a portion of the approved preliminary plan, the elements of the proposed phase are sufficient to stand alone if the remainder of the planned development is abandoned.

City of Oxford
Inter-Office Review Transmittal Sheet

Date: September 11, 2015

To: Fire Department Engineering Division Police Department Econ Dev Department

From: Community Development Department

PC-2015-23 PRELIMINARY PLANNED DEVELOPMENT, 5990 Contreras Road, one acre, **Scott Webb, Applicant/Agent**

____X______ Review __________ Revisions ____________Other

Please return no later than: **10/2/2015** Note: If no comments are received, we will assume the project meets your department's standards.

Drawings are returned: w/comments without/comments

Drawings reviewed by: ____________ Date: 9-14-15

John Detherage
PRINTED NAME

RECEIVED
SEP 11 2015
City of Oxford
Service Department

City of Oxford
Inter-Office Review Transmittal Sheet

Date: September 11, 2015

To: Fire Department Engineering Division Police Department Economic Development

From: Community Development Department

PC-2015-23 PRELIMINARY PLANNED DEVELOPMENT, 5990 Contreras Road, one acre, **Scott Webb, Applicant/Agent**

____X______ Review __________ Revisions ____________Other

Please return no later than: **10/2/2015** Note: If no comments are received, we will assume the project meets your department's standards.

Drawings are returned: w/comments without/comments

Drawings reviewed by: V. Popescu Date: 9-29-15

VICTOR POPESCU
PRINTED NAME

City of Oxford
Inter-Office Review Transmittal Sheet

Date: September 11, 2015

To: Fire Department Engineering Division Police Department Econ Dev Department

From: Community Development Department

PC-2015-23 PRELIMINARY PLANNED DEVELOPMENT, 5990 Contreras Road, one acre, **Scott Webb, Applicant/Agent**

____X______ Review __________ Revisions ____________Other

Please return no later than: **10/2/2015** Note: If no comments are received, we will assume the project meets your department's standards.

Drawings are returned: w/comments without/comments

Drawings reviewed by: R.B. [signature] Date: 9|15|2015

R.B. Holzworth
PRINTED NAME

City of Oxford
Inter-Office Review Transmittal Sheet

Date: September 11, 2015

To: Fire Department Engineering Division Police Department Econ Dev Department

From: Community Development Department

PC-2015-23 PRELIMINARY PLANNED DEVELOPMENT, 5990 Contreras Road, one acre, **Scott Webb, Applicant/Agent**

____X_____ Review __________ Revisions ____________Other

Please return no later than: **10/2/2015** Note: If no comments are received, we will assume the project meets your department's standards.

Drawings are returned: w/comments without/comments

SEEMS LIKE A GOOD PLAN.
ALLOWS THE EXISTING STRUCTURE TO BE SAVED.
ALLOWS AND ADDITIONAL ~~NON~~-LOW IMPACT USE.
IT DOES NOT ASK FOR ADDITIONAL STRUCTURES TO BE BUILT.
THE CITY HAS A VERY LOW SUPPLY OF AVAILABLE OFFICE SPACE.

Drawings reviewed by: ______________ Date: 9-18-15

G. ALAN KYGER
PRINTED NAME

"Seems like a good plan. Allows the existing structure to be saved. Allows an additional low impact use. It does not ask for additional structures to be built. The City has a very low supply of available office space."

CITY OF OXFORD
HOME OF MIAMI UNIVERSITY

PC-2015-23
Surrounding Property Owners Map

Legend

- Subject Property
- 200 Ft. Buffer
- Oxford Corp. Limit
- Address Point
- Parcel
- Building Footprint
- Paved Roadway

1 inch = 100 feet

Prepared on Tuesday, September 08, 2015

The City of Oxford does not guarantee the dimensional accuracy of this map. Precise dimensional accuracy should be based upon recorded deeds, plats or a professional survey.

CITY OF
OXFORD
HOME OF MIAMI UNIVERSITY

CITY OF OXFORD
PLANNING COMMISSION
REVIEW AND COMMENT FORM

CASE NO.: PC-2015-23 **DATE OF HEARING: October 13, 2015**

PC-2015-23 PRELIMINARY PLANNED DEVELOPMENT, 5990 Contreras Road, one acre, **Scott Webb, Applicant/Agent**

If you cannot attend this public hearing being held before the City of Oxford Planning Commission, but would like to comment on this matter, please complete this form and return it at your earliest convenience before the hearing date to Lynn Taylor, 101 East High Street, Oxford, OH 45056.

Name: DONALD N. NELSON

Address: 6020 JOSEPH DR.
OXFORD, OH 45056

Telephone: Home: 523-4478 Work: N/A

COMMENTS:
IF THIS WERE TO BE APPROVED MY CHIEF CONCERN IS THE POSSIBILITY OF OPENING THE DOOR FOR THE CURRENT OWNER OR SOME FUTURE OWNER TO COME BACK TO THE PLANNING COMMISSION WITH A REQUEST (PREVIOUSLY DENIED) TO RE-ZONE THE PROPERTY THAT WOULD ALLOW IT TO BECOME MULTI-FAMILY RESIDENTIAL. IN A MATTER OF LONG-TERM STRATEGY, WOULD THIS THEN BECOME "A FOOT IN THE DOOR"? IF THERE IS ANY CHANCE THIS WOULD HAPPEN I WOULD THEN HAVE TO OPPOSE THE CURRENT REQUEST.

[signature]
Signature

10/12/15
Date

NEXT PAGE →

"If this were to be approved, my chief concern is the possibility of opening the door for the current owner or some future owner to come back to the Planning Commission with a request (previously denied) to re-zone the property that would allow it to become multi-family residential. In a matter of long-term strategy, would this then become a "foot in the door"? If there is <u>any</u> chance this would happen, I would then have to oppose the current request."

LETTER OF AGENCY

To Whom It May Concern:

Please be advised that Scott Webb, Architect has permission to represent our interest with the City of Oxford Board of Planning Commission and act on our behalf regarding a new Planned Development at 5990 Contreras Road

Thank-you,

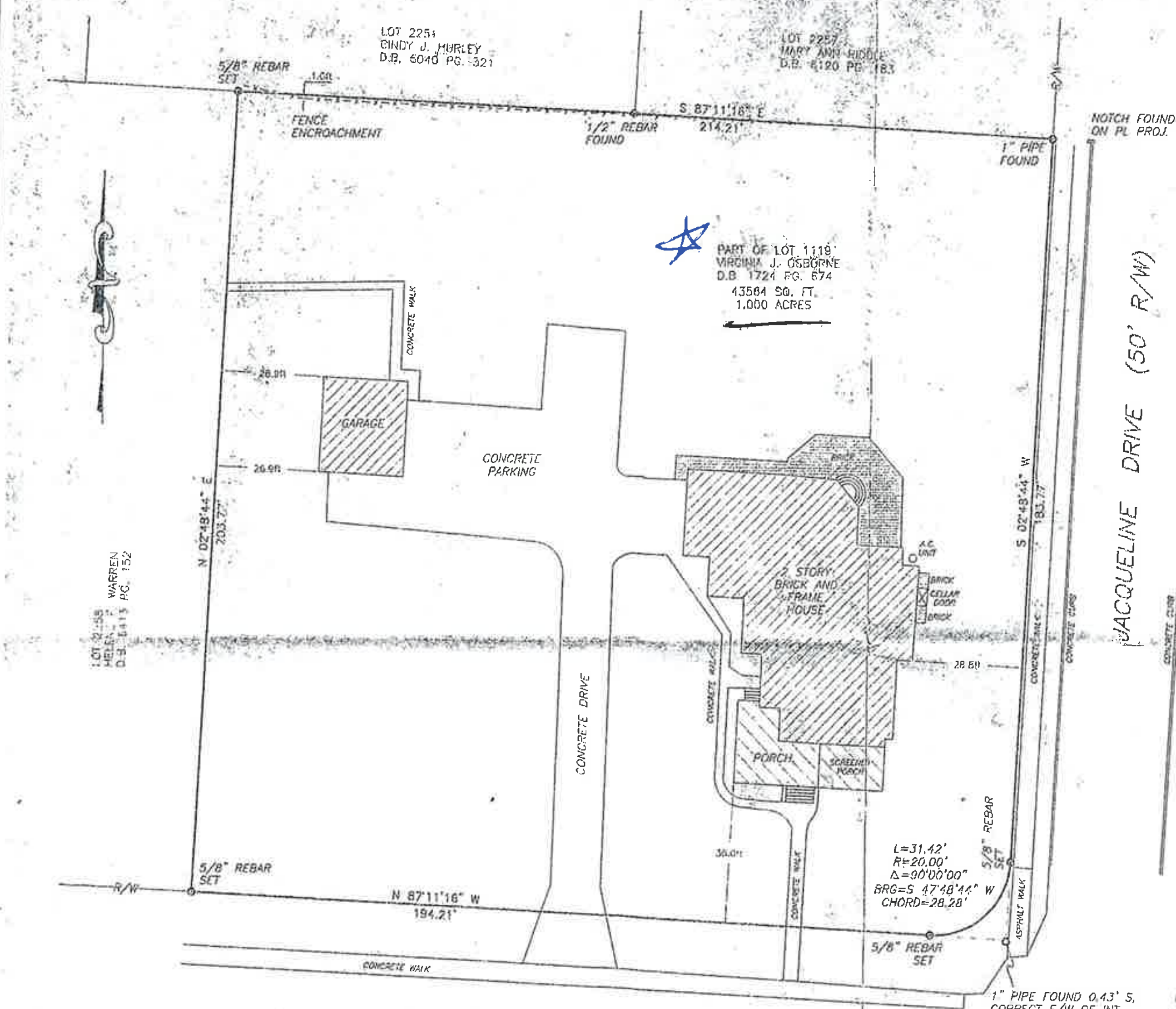
Signed: Peter McCarthy

Peter McCarthy

8-26-15

Date:

VOLUME 41 PAGE 98
BUTLER COUNTY ENGINEER'S
RECORD OF LAND SURVEYS



Submitted by owner 10/14/15

NOTES AND REFERENCES

NORTH BASED ON STATE PLANE COORDINATES NAD 83 OHIO SOUTH ZONE.

DEED REFERENCES

D.B. 1724 PG. 674
D.B. 6120 PG. 483
D.B. 6040 PG. 321
D.B. 6413 PG. 152

SURVEYS

VOL. 1 PG. 39
P.C. 759 A

I HEREBY CERTIFY THAT ALL MEASUREMENTS AND MONUMENTS SET AND/OR FOUND AS SHOWN. CURVE DISTANCES ARE MEASURED ON THE ARC. ALL WORK PERFORMED IN ACCORDANCE WITH THE "MINIMUM STANDARDS FOR BOUNDARY SURVEYS IN THE STATE OF OHIO."

DAVID DOUGLAS SMITH PROFESSIONAL SURVEYOR NO.7121

STATE OF OHIO DAVID D. SMITH S-7121 REGISTERED PROFESSIONAL SURVEYOR

DDS SURVEYING, INC.
DAVID DOUGLAS SMITH, P.S.
P.O. BOX 150 OXFORD, OHIO 45056

PROJECT SURVEYOR:

PROJECT TITLE:
PART OF LOT 1119
CITY OF OXFORD
BUTLER COUNTY, OHIO
FOR
PETER McCARTHY

NO.	REVISIONS	DATE	BY

DRAWN BY: AJC
SCALE: 1" = 20'
DATE: 8/27/01
NOTES:
PROJECT NO. 21094

DRAWING TITLE: PLAT OF SURVEY

DRAWING NO. 1 OF 1

CITY OF OXFORD
HOME OF MIAMI UNIVERSITY

Internal Use Only: Case No.	PC-2015-23
Date Filed	8/28/15

Planned Development Application

Application Type

Choose One ☑ Preliminary ($400) ☐ Final ($400) ☐ Preliminary & Final ($400)

Applicant Information

Attach a Letter of Agency if the Applicant is not the property owner.

Name * Scott Webb, Architect

Mailing Address * 103 West Walnut Street

City, State & Zip Code * Oxford, Ohio 45056

Telephone Number * 523-3838 Email Address scott@scottwebbarchitect.com

Owner Information

Name * Peter & Constance McCarthy

Mailing Address * 5990 Contreras Road

City, State & Zip Code * Oxford, Ohio 45056

Telephone Number * 545-4459 Email Address pecomcc@gmail.com

Engineer/Surveyor Information

Name * Bayer Becker

Mailing Address * 318 South College Ave

City, State & Zip Code * Oxford, Ohio 45056

Telephone Number * 523-4270 Email Address ettareed@bayerbecker.com

Location and Lot Information

Name of Subdivision *

Location of Property * 5990 Contreras Road

Legal Description * Survey attached

Zoning District * R-1 Total Area * 1 Acres

Submission Requirements and Documentation

The application requirements (Section 1145.05[1]) for a preliminary and final planned development are different. The final planned development application requires a greater degree of accuracy and completeness than does the preliminary planned development application. This section describes the application content requirements for each step of the process.

Thirteen (13) complete sets of all information shall be submitted with each preliminary and final application. If any information is submitted in color or on non-standard paper, more copies may be required. The Zoning Administrator may modify this requirement based upon

O. Other information as required by the Planning Commission or Council.
(7) Elevations. Elevations of proposed structures or typical elevations if structures are not yet designed.
(8) Other. Photographs of the existing site and its surroundings.

(b) Final Plan.
(1) The same items and information as required for the preliminary plan, except that the approximations shall be refined to specific locations, dimensions, and descriptions.
(2) A detailed traffic impact analysis, including all modes of transportation, prepared by a qualified professional engineer
(3) Any additional description or information requested by the Planning Commission or Council during the preliminary plan approval process.
(4) Detailed agreements, contracts, deed restrictions, and sureties that will be used to guarantee performance of the development during and after construction.

Surrounding Property Owners

On a separate sheet, provide the parcel numbers, names, and mailing addresses of all property owners within 200 feet of all boundaries of the property in question. The Butler County Auditor Real Estate Search[2] is helpful when searching for the mailing address of adjoining property owners. It allows you to search by owner, address, or parcel number.

Decision Process

A preliminary plan shall be approved prior to approval of a final plan, although the processes can be concurrent for small, single phase developments. Both preliminary and final plan approval require a Planning Commission recommendation and Council approval. The review is based on the General Decision Standards found in Section 1145.06[1].

Fees & Receipt

The required fee for preliminary and final is $400.00 plus $100 per acre, plus postage charge. To calculate the postage charge, multiply the number of adjoining properties by current postage rate[3].

Sign and Date

Applicant Signature *

Date * 8/28/15

Submit Application, Submission Requirements and Documentation, and Fees

We will not accept incomplete applications and/or plans and documentation.

Send or drop off this application with required preliminary plans containing all required information as attachments and a check for fee and postage charges made payable to **City of Oxford**, to Community Development Director, 101 East High Street, Oxford, OH 45056.

Direct questions to the Community Development Dept. at 513-524-5204. The application will be placed on the next possible agenda.

Note: You must adhere to notification and publication requirements. Submit materials 45 days prior to the proposed Planning Commission meeting on which the action is requested. City Staff will place a public hearing sign on the subject property. **The Applicant is responsible for removing the signage at the completion of the hearing(s)**.

For Staff Use Only

Fee Paid Date * 8/28/15 Receipt Number * 58946

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[1] See City of Oxford Codified Ordinances: http://www.cityofoxford.org/fees-ordinances-and-charter

[2] Butler County Auditor Real Estate Search: http://www.butlercountyauditor.org/

[3] The United States Postal Service: http://www.usps.com/

SCOTT
WEBB

ARCHITECT

103 West Walnut Street
Oxford, Ohio 45056
(513) 523-3838
www.scottwebbarchitect.com

Jung Han Chen
Community Development director
City of Oxford
Municipal Building
101 E. High Street
Oxford, Ohio 45056

Re: Application for Residential Planned Development
5990 Contreras Road

August 28, 2015

Dear Jung-Han,

Please accept this letter as a formal request for a Preliminary Plan review hearing by the City of Oxford Planning Commission and Oxford City Council for a Residential Planned Development at 5990 Contreras Road.

Attached, please find a document addressing compliance with the Design Guidelines of a Residential Planned Development

The attached proposal has been prepared for and with the help of the following:

Property Owners:

Peter & Constance McCarthy
5990 Contreras Road
Oxford, Ohio 45056

Architect:

Scott Webb, Architect
103 West Walnut Street
Oxford, Ohio 45056

Surveyor:

Bayer Becker Inc.
318 South College Avenue
Oxford, Ohio 45056

The following is the written, detailed description of the proposal as required on the Planning Application:

(5) Description of Use and Site 1145.05 (7)

A. Legal Description/Survey of the Property is included with this application

B. The Site currently contains a large residence with a small efficiency apartment located above the existing attached garage and a separate detached garage.

C. The property is currently zoned R-1. The 2003 City-wide Zoning Map Amendment made the property non-conforming based on its current configuration as a two-family residence.

D. Description of the Proposed Planned Development.

1. Planned Development is intended to allow a potential reconfiguration of the existing residence into a maximum of (3) dwelling units
2. The Planned Development application is also to allow a potential professional office in the existing residence, as would be allowed in the R-3 or RO Residential Zoning Districts. Permitted uses include professional offices of doctors, dentists, chiropractors, lawyers, engineers and similar type professions.
3. Hours of operation for such a professional office would be limited to 7:00 am to 9:00 pm.
4. The phasing of the Planned Development would be based on the potential tenant/owner of the property, and be contingent the requirements of the combination of residential and professional office uses.

E. Narrative statement evaluating the compatibility of the proposed Planned Development with the general vicinity and adjacent properties.

1. The proposed use(s) are similar to the existing land uses in the area, as this house currently sits between R-3 uses and R-1 uses, and near the Lynn Street GB Commercial District.
2. The proposal contained herein, is based on the adaptive re-use of the existing structures on the site, and does not include expansion of the building, nor any new construction.
3. Neither residential uses nor professional offices involve any operations that create potential nuisances such as excessive noise, lighting, odor, fumes, vibration, or emissions.
4. The size of the lot in relation to the location of the existing structure and the existing privacy fences provides a buffer between this proposed planned development and the neighboring properties.

F. The Planned Development in this location serves the goals of the planned development purpose statement, as it intends to permit and encourage creative and flexible land development not permitted by right.

G. The Planned Development is necessary and desirable for the neighborhood and the community, serving as a means by which this historic property can be saved through adaptive re-use.

The owners have investigated and/or applied for various zoning map amendments to allow other uses, but have met significant resistance at Planning Commission & City Council. Planned Developments provide the neighbors protection from the uses that would have been permitted by-right if the zoning district were changed.

H. All public utilities are existing & adequate for the proposed adaptive re-use/reconfiguration of the existing historic structure.

I. The traffic impact would minimal. The residential portion of the structure does not significantly increase traffic, and the potential professional office likewise generates very little traffic. Pedestrian access is accounted for through existing sidewalks along each street

J. There are no proposed easements or covenants or restrictions on the land or existing structures.

K. Mailing addresses of adjacent property owners are attached.

L. Other pertinent information:

The Cultural Resources Section of the Comprehensive Plan suggests that we should improve the promotion and preservation of the City's historic & cultural resources. This historic home should be preserved and allowing options for Adaptive Reuse works to that end. The McCarthy's applied for a received a historic marker designation for the existing historic home.

From a grand homestead on 13 acres to an oversized single family home at the edge of multi-family and commercial districts, this historic structure has become an anomaly in the district

The House contains more than 5,000 s,f of interior space on 3 stories and It sits on an acre of property, more than twice the size of the neighboring properties

The Current Zoning designation makes the property non-conforming and discourages reconfiguration of the interior and prohibits professional offices other than home occupations

The house being on the market for over 5 years as a single family home, has demonstrated a lack of interest in the R-1 use in this location

Legitimate interest has been expressed for an adaptive reuse including a professional office by more than one potential buyer

Other avenues including other Map Amendment applications, lot splits have been pursued, but ultimately rejected.

Thank you for your consideration of this proposal. If you have any questions or need any additional information, please let us know.

Respectfully,

Scott Webb, Architect

SITE DESIGN PER SECTION 1145.12

LAND AREA: 43,564 S.F. (1 ACRE)

LAND USE: MULTI-FAMILY RESIDENTIAL & PROFESSIONAL OFFICE R1B

RESIDENTIAL DENSITY: 110% OF UNDERLYING ~~R-1A~~ ZONING DISTRICT

R1B ~~R-1A~~ = 15,000 S.F. PER DWELLING UNIT = 2.9 DWELLING UNITS
- 110% OF 2.9 = 3.2 DWELLING UNITS
- (12) OCCUPANTS = (3) DWELLING UNITS = MAX (4) PER DWELLING

DIMENSIONAL REGULATIONS:
- BUILDING HEIGHT MAX. 35' (UNDERLYING ZONING DISTRICT)
- FRONT SETBACK: 30' (UNDERLYING ZONING DISTRICT
- REQUIRED PERIMETER SETBACK = 25'

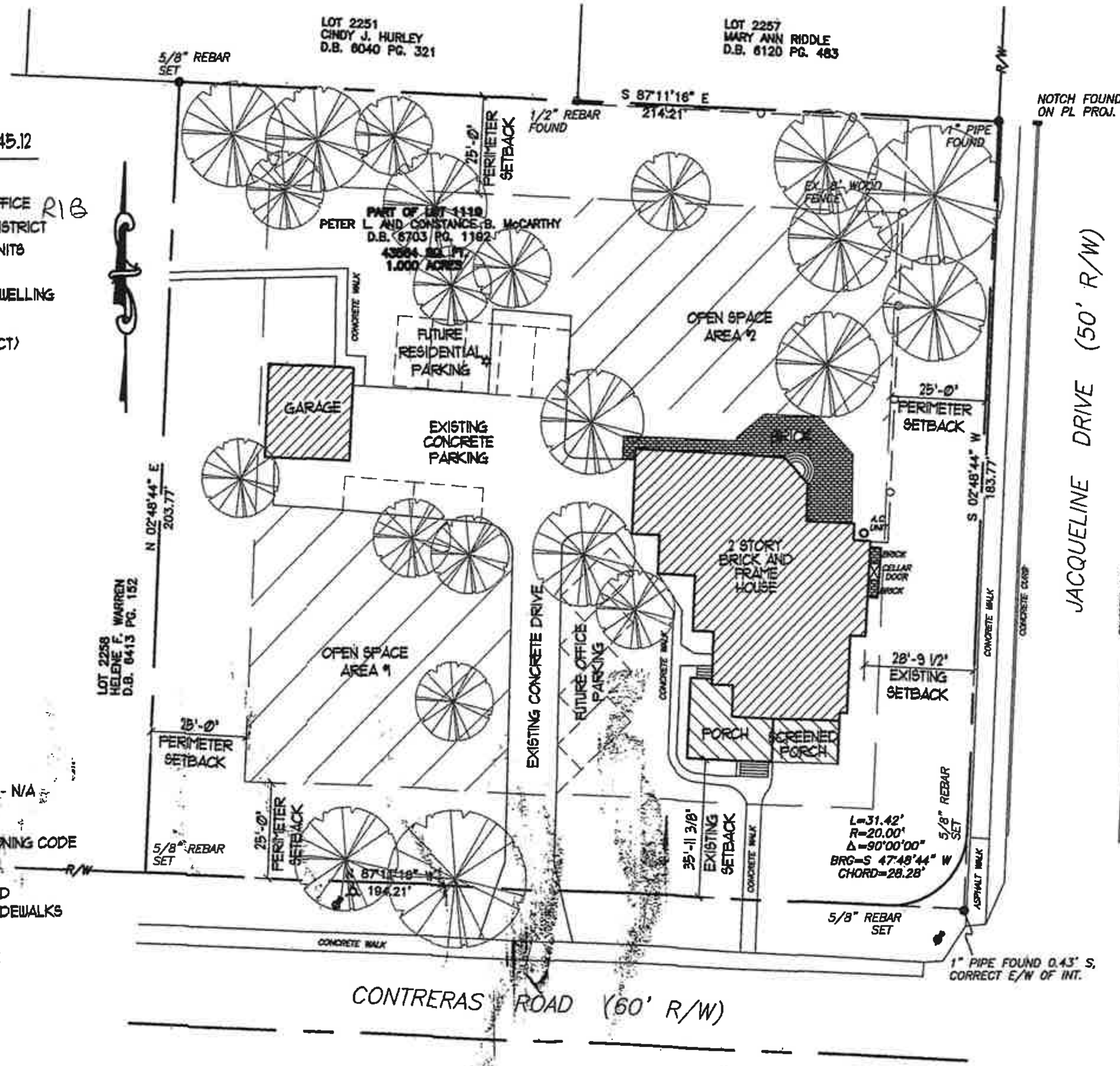
OPEN SPACE:
- MIN 20% OF LOT NOT INCLUDING SETBACK AREAS
  - 4,740 OPEN SPACE AREA #1
  - 4,474 OPEN SPACE ARE #2
  - 9,214 S.F. = 21.1%
- LOT COVERAGE:
  - MAX. 25% ENCLOSED BUILDINGS
    - 3,491 S.F. EXISTING RESIDENCE
    - 530 S.F. EXISTING ACCESSORY STRUCTURE
    - 4,021 S.F. = 9.25%
  - MAX. 35% LOT TOTAL
    - 4,021 S.F. = ENCLOSED BUILDINGS
    - 5,397 S.F. = DRIVES, SIDEWALKS & PATIOS
    - 9,418 S.F. = 21.62% EXISTING
    - + 810 S.F. = FUTURE COMMERCIAL PARKING
    - + 442 S.F. = FUTURE RESIDENTIAL PARKING
    - 10,670 S.F. = 24.49% TOTAL

ENVIRONMENTAL:
- 100' NATURAL BUFFER FROM NATURAL SURFACE WATER - N/A

LANDSCAPING & SCREENING:
- EXISTING MATURE TREES EXCEEDS MINIMUMS OF THE ZONING CODE

ACCESS & MOBILITY:
- DIRECT ACCESS FROM COLLECTOR OR ARTERIAL ROAD
- PEDESTRIAN CONNECTIVITY PROVIDED BY EXISTING SIDEWALKS

UTILITIES & INFRASTRUCTURE:
- NO CHANGE TO EXISTING UTILITIES OR INFRASTRUCTURE



SITE PLAN

1" = 30'-0"

ALL STRUCTURES, DRIVES, WALKS & LANDSCAPING ARE EXISTING UNLESS NOTED OTHERWISE

STATE OF OHIO
L. SCOTT WEBB
11193
REGISTERED ARCHITECT

SCOTT WEBB
ARCHITECT
103 West Walnut Street
Oxford, Ohio 45056
(513) 523-3838
www.scottwebbarchitect.com

PROPOSED PLANNED DEVELOPMENT
5990 Contreras Road
OXFORD, OHIO 45056
Peter & Constance McCarthy

DATE
August 28, 2015
REVISIONS

A-1

Existing Structures

Rear of existing structure

Existing Attached Garage

Existing Privacy Fence along Jacqueline Drive

Neighboring Properties

Existing R-3 Development across Jaqueline Drive

Current Lodging House – Future PUD

Existing Single Family across Contreras Road

CITY OF OXFORD
STAFF SUMMARY REPORT

Report to the City Manager

Council Meeting Of: 10/20/15

Account Code No. ____________________

Budgeted Amount: ________________

Finance
Originating Department

Joe Newlin
Prepared By

10/15/15
Date Prepared

Agenda Title:	**City of Oxford Income Tax Ordinance**

Recommendation:	**Approve**

Discussion:

The Finance Department recommends approval of the City of Oxford Income Tax ordinance. Due to the passage of House Bill 5 the City of Oxford has to initiate a new Income Tax ordinance by January 1, 2016. The ordinance cannot conflict with the bill as passed. RITA who administers the City of Oxford's Income Tax collection drafted a model ordinance to comply with the new law. The City of Oxford's Law Department used this draft and made the appropriate changes which were then reviewed by RITA's Law Department. The ordinance presented to Council is the result of that work.

The City of Oxford will keep its current Income Tax Ordinance on the books for a minimum of 6 years to allow all statutory periods to be exhausted covering any prior years income tax returns.

- Net operating loss carry forward is now 5 years as opposed to 3 years in our old ordinance.
- New residency rules included 25 generally- recognized factors included.
- Casual entrant exemption changes from 12 days to 20 not retroactive to the first day except for construction contractors expecting to work for more than 20 days.
- Casual entrant exemption will also not apply to employers with less than $500,000 in annual revenue. These taxes will be due to the municipality where the businesses are located.

See attachment for more extensive listing provided by RITA.

Approved By:

	Initial	Date
Department Head:	JN	10/15/15
City Manager:	DAE	10/16/15

R I T A
REGIONAL INCOME TAX AGENCY
Founded in 1971

Memorandum

To: RITA Member Municipalities

CC: Member Services and Don Smith, Executive Director

From: Amy L. Arrighi, Amber E. Greenleaf and Robert Meaker

Date: 12/12/2014

Re: Substitute House Bill 5

Substitute House Bill 5 (the "Bill") has now passed both the Ohio House and Senate and is expected to be signed by the Governor at any time. Most provisions of the Bill go into effect January 1, 2016. Over the course of the next several months the Agency will be developing a model income tax ordinance and rules and regulations that incorporate the necessary provisions of the Bill and will be providing various educational opportunities to its members and other municipal officials as we prepare to administer the new provisions.

Set out in this memorandum is a brief summary of the provisions that are deemed to have the most significant impact on municipal income tax revenues and administration, and those that were the most heavily debated during the legislative process. We will soon be providing to our members a more comprehensive analysis of all of the provisions of the Bill, with line number and code section references that will assist you in navigating this very large piece of legislation. For your further reference, the Legislative Service Commission has issued its analysis of the Bill, which can be found at http://www.lsc.state.oh.us/analyses130/h0005-rs-130.pdf

General Assembly Restrictions/Home Rule Provisions

The Bill specifically restricts the taxing powers of municipalities by prohibiting municipalities from levying an income tax unless that income tax is levied in accordance with Chapter 718 of the Ohio Revised Code.

Net Operating Loss Carryforward

All municipalities will be required to allow a 5-year net operating loss carryforward ("NOL CF") beginning with losses incurred in tax year 2017. For those municipalities that do not have a NOL CF in place now, this means that CF losses will be allowed to offset current year taxable income beginning in tax year 2018.

For losses incurred in tax years 2017 through 2021, deductions for NOL CFs will be limited to 50% for tax years 2018 through 2022, and, to the extent not exhausted, will be allowed at 100% beginning with tax year 2023. All municipalities will apply this 50% phase-in, even those currently offering a 5-year NOL CF.

The Bill establishes the Municipal Income Tax Net Operating Loss Review Committee and membership on the Committee. The Committee is to evaluate and quantify the potential fiscal impact on municipalities of allowing the 5-year NOL CF and report its findings to the Ohio House and Senate leadership no later than May 1, 2017. The Committee is also to make recommendations to address or mitigate municipal revenue shortfalls that result from the NOL CF requirements.

Pass-Through Entities

All pass-through entities ("PTEs") will be taxed at the entity level. Individual owners of PTEs will report PTE gains and losses in their resident community, subject to the credit provided by the resident municipality.

Current-Year Offsets

All municipalities will be required to allow resident individuals to offset current-year PTE losses against PTE gains and any other Schedule C, E or F income (and vice-versa) when calculating their municipal taxable income for residence tax purposes. Distributive share losses from an S-Corporation may only be allowed as a deduction if S-Corporation distributive gains are subject to tax in the municipality.

Transient Taxpayers (a.k.a. Occasional Entrant Rule)

With some limited exceptions, non-resident employers will not be required to withhold municipal income tax from the wages of a non-resident employee for services performed in a municipality on 20 or fewer days in a calendar year. Once an employee reaches the 21st day of services performed in the municipality, the employer must withhold tax for the municipality beginning with the 21st day. The employer must withhold tax for the municipal corporation of the employee's principle place of work for the first 20 days. The Bill defines a day for purposes of applying the rule.

An employer with less than $500,000.00 of total revenue in the preceding year (defined as a "small employer") is not required to withhold municipal income tax for any municipality other than the employee's principal place of work, regardless of the number of days employees spend working in other municipalities.

Qualifying Wages

The Bill makes several changes to the now uniform definition of "qualifying wages." Qualifying wages is the uniform wage base for municipal income tax payment and withholding.

One change will require each municipality to ensure that its income tax ordinance, by December 31, 2015, is clear as to the municipality's intent for the taxation or exemption of nonqualified deferred compensation plans and stock options.

The Bill also adds a new deduction of exempt income from the qualifying wage calculation, to the extent exempt income is included in the qualifying wage base. Items of income that are exempt from municipal income tax are contained in a separate section of the Bill.

Supplemental Executive Retirement Plans (SERPs)

Nothing in the Bill directly determines whether SERPs (a type of nonqualified deferred compensation plan) are taxable wages or tax exempt pensions.

Assessments

The Bill defines an "assessment" as being a written finding by the tax administrator that commences the taxpayer's time to appeal a matter to the municipality's local board of review and describes the notice requirements for any such assessment. An assessment does not include billing statements, requests for additional information, notifications of mathematical errors and the like. Tax administrators will be required to issue appealable assessments when denying refund claims made on an amended tax return. When denying refunds claimed on originally filed returns, tax administrators will not be required to issue an appealable assessment, but will be required to notify the taxpayer how the taxpayer can request an appealable assessment related to that refund denial.

Income Apportionment

The Bill permits a net profit taxpayer to request the use of an alternative apportionment method on an originally filed or amended net profit return if the request is in writing and accompanies the return. The tax administrator may deny the request by issuing an appealable assessment to the taxpayer.

Local Board of Tax Review

As is the case in existing law, municipalities must maintain a local board of tax review to hear taxpayer appeals. Beginning January 1, 2016, the makeup of these boards must be consistent with the Bill. The boards will be required to have three (3) members, two (2) of whom will be appointed by the legislative authority of the municipal corporation and one (1) who will be appointed by the top administrative official of the municipality. The two (2) appointed by the legislative authority may not be employees, elected officials or contractors of the municipality at any time during their term or the five (5) years immediately preceding the date of appointment. The member appointed by the top administrative official may be an employee of the municipal corporation, but may not be the director of finance, the tax administrator or any other employee involved in the administration of the municipal income tax.

Consolidated Returns

The Bill makes significant changes to the way in which consolidated net profit returns are to be administered. Consolidated net profit filers will be permitted to decide, each tax year, whether or not the consolidated group will include certain profits/losses from PTEs in its filings. This will create uncertainty and complexity. The Bill also permits consolidated filers to opt-out of consolidated filing after five (5) years without the permission of the tax administrator.

Residency and Domicile

The Bill codifies 25 factors that may be considered when determining whether or not an individual is domiciled in a municipal corporation for purposes of municipal income tax. Only these factors may be considered. One (1) factor includes consideration of the number of "contact periods" the individual has with the municipal corporation, but contains no number threshold above which the taxpayer is deemed to be domiciled in a municipality.

Audits

An "audit" is defined in the Bill as the examination of a person or the inspection of the books, records, memoranda or accounts of the person for the purpose of determining liability for a municipal income tax. The Bill also contains a separate section detailing the taxpayer's rights before, during and after an audit.

Outside of the scope of an audit, the Bill is clear that tax administrators have the right to examine books, records, state and federal tax returns and to compel attendance and production of documents by subpoena in order to determine municipal income tax liability when a taxpayer has failed to file a municipal income tax return.

Increase to Minimums

Under the Bill, no amounts under $10 will be refunded or collected.

$200 Minimum Estimates

The Bill requires estimated payments only from taxpayers whose estimated liabilities exceed $200.00. Estimated payments will be due quarterly on the 15th day of the fourth, sixth, ninth and twelfth months. This represents an acceleration of the final quarterly payment. The estimated payment deminimus provision will result in a negative impact on cash flow for tax year 2016 as payments that would otherwise be received as estimates during 2016 will be delayed until the filing of the tax year 2016 income tax return in April, 2017.

Gambling and Lottery

The Bill provides that all winnings from lottery, gambling, sweepstakes, games of chance, prizes or awards, and the like, will be taxable. Only professional gamblers are permitted to take deductions against these winnings.

Taxpayers Under 18 Years of Age

The Bill permits municipalities to grandfather their treatment of taxpayers under the age of 18 years. In municipalities that first impose a tax after January 1, 2016, the income of taxpayers under the age of 18 years will be taxable.

Throwback of Sales

The Bill makes no modification to the sales throwback provision as it exists in current law.

Compliance and Enforcement Provisions

The Bill maintains current enforcement options through the courts, with the same statutes of limitation in place today. The statutes of limitation will be tolled (the clock stops running) during the time period that a matter is under appeal at a local board of review or higher. Parties to litigation are responsible for their own attorney fees and litigation expenses; however, a municipality may recover from a taxpayer its post-judgment collection costs.

The Bill provides uniform penalty (15% of tax for individuals and net profit filers, 50% of tax for withholders) and interest rates (Federal short-term rate plus 5%) and provides that any interest that must be paid to a taxpayer on a late-issued refund will be subject to the same interest rate that the municipality may charge for unpaid/late paid tax.

Uniform Filing Dates and Thresholds

The Bill establishes uniform filing dates and thresholds for income tax withholding by employers and permits municipalities to require electronic submission from employers if the employer is required to make electronic submission at the federal level. The Bill ties the due date of the annual municipal income tax return to the due date for the state individual income tax return. And with respect to extensions, taxpayers receive an automatic extension at the municipal level if such an extension is taken at the federal level. Extended returns will be due on the same date that they are due at the federal level, which represents an acceleration of the due date as compared to current law. Under current law taxpayers on extension have an additional 46 days after the federal extension to file the extended municipal return.

Should you have any questions regarding the legislation, please contact the Member Services Department at 866.252.0913.

ORDINANCE NO.

AN ORDINANCE TO ADOPT CHAPTER 182 OF THE CODIFIED ORDINANCES OF THE CITY OF OXFORD REGARDING MUNICIPAL INCOME TAX EFFECTIVE JANUARY 1, 2016.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities.

SECTION 2: Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality's power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes."

SECTION 3: The General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio.

SECTION 4: More specifically, the General Assembly enacted H. B. 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code.

SECTION 5: Upon a detailed review of H. B. 5 and the Codified Ordinances of the City of Oxford, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code.

SECTION 6: That Chapter 182 of the Codified Ordinances be adopted to read as set forth in the document entitled "Chapter 182, Income Tax" attached hereto as Exhibit A and incorporated herein by reference.

SECTION 7: This Ordinance shall take effect at the earliest time allowed by law.

____
MAYOR

ADOPTED:

ATTEST:

____
CLERK OF OXFORD CITY COUNCIL
INTRODUCED BY: KEVIN MCKEEHAN
PREPARED BY: LAW (STAFF)

EXHIBIT 'A'

CITY OF OXFORD INCOME TAX ORDINANCE

Effective January 1, 2016

Chapter No. 182

182.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, procurement of capital assets, to make capital improvements, payment of debt obligations, maintaining and improving current Fire and Emergency Medical Services general operation, equipment and facilities and for all other lawful purposes, there shall be, and is hereby levied a tax on qualifying gross income as defined in this Chapter, on earned income, net profits, and on all other taxable income, as hereinafter provided.

(B)(1) The annual tax is levied at a rate of 2.00% (Two percent). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City of Oxford. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 182.03 of this Chapter and other sections as they may apply.

(2) One quarter of one percent (.25%) of the tax rate as provided for in Section 182.01(B)(1) shall be used solely for Fire Services and Emergency Medical Services.

(C) The tax on income and the withholding tax established by this Chapter 182 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718). This Chapter 182 is effective for tax years beginning on or after January 1, 2016. Taxable years beginning on or before December 31, 2015 are subject to Chapter 181 and amendments thereto, and rules and regulations and amendments thereto, as they existed before January 1, 2016.

182.02 DEFINITIONS.

(A) Any term used in this Chapter that is not otherwise defined in this Chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this Chapter that is not otherwise defined in this Chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the ORC.

(B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(C) As used in this Chapter:

(1) "Adjusted federal taxable income," for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under (C)(24)(d) of this division, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(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 division (C)(1)(a) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;

(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)(i) Except as provided in division (C)(1)(d)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(ii) Division (C)(1)(d)(i) of this section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.

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

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

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

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

(ii) No person shall use the deduction allowed by division (C)(1)(h) of this section to offset qualifying wages.

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(1)(h)(i) of this section.

(b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (C)(1)(h)(i) of this section.

(iv) Any pre-2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to division (C)(1)(h) of this section.

(v) Nothing in division (C)(1)(h)(iii)(a) of this section precludes a person from carrying forward, use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (C)(1)(h)(iii)(a) of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (C)(1)(h)(iii)(a) of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (C)(1)(h)(iii)(a) of this section shall apply to the amount carried forward.

(i) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (V)(3)(b) of Section 182.05.

(j) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (V)(3)(b) of Section 182.05.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this section, is not a publicly traded partnership that has made the election described in division (C)(24)(d) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in division (C)(1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(2)(a) **"Assessment"** means a written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 182.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 182.09, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (C)(2)(a) of this section.

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

(4) "Board of Tax Review" or "Board of Review" or "Board of Tax Appeals", or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 182.21.

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

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

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

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

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

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

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

(12) "Exempt income" means all of the following:

(a) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state.

(b) Intangible income.

(c) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (C)(12)(c) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.

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

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

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

(g) Alimony and child support received.

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

(i) Income of a public utility when that public utility is subject to the tax levied under Sections 5727.24 or 5727.30 of the ORC. Division (C)(12)(i) of this section does not apply for purposes of Chapter 5745. of the ORC.

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

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

(l) Employee compensation that is not qualifying wages as defined in division (C)(35) of this section.

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

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

(o) Intentionally left blank.

(p)(i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 182.04 to the extent the qualifying wages are not subject to withholding for the City of Oxford under either of those divisions.

(ii) The exemption provided in division (C)(12)(p)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (C)(4)(b) of Section 182.04.

(iv) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages if both of the following conditions apply:

(a) For qualifying wages described in division (C)(2) of Section 182.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (C)(5) of Section 182.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

(b) The employee receives a refund of the tax described in division (C)(12)(p)(iv)(a) of this section on the basis of the employee not performing services in that municipal corporation.

(q)(i) Except as provided in division (C)(12)(q)(ii) or (iii) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the City of Oxford on not more than 20 days in a taxable year.

(ii) The exemption provided in division (C)(12)(q)(i) of this section does not apply under either of the following circumstances:

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

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C)(12)(q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 182.04 (C).

(iii) Compensation to which division (C)(12)(q) of this section applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(iv) For purposes of division (C)(12)(q) of this section, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

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

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

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

(13) "Form 2106" means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

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

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

(16) "Income" means the following:

(a)(i) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident~~,~~-except as provided in (C)(24)(d) of this division.

(ii) For the purposes of division (C)(16)(a)(i) of this section:

(a) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (C)(16)(a)(iv) of this section;

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

(iii) Division (C)(16)(a)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division(C)(12)(n) or (C)(16)(e) of this section.

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

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

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

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

(e) Intentionally left blank.

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

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

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

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

(21)(a) **"Municipal taxable income"** means the following:

(i) For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the City of Oxford under Section 182.03, and further reduced by any pre-2017 net operating loss carryforward available to the person for the City of Oxford.

(ii)(a) For an individual who is a resident of the City of Oxford, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

(b) For an individual who is a nonresident of the City of Oxford, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal corporation under Section 182.03, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the City of Oxford.

(b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (C)(21)(a)(ii)(a) or (C)(21)(b) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by Section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes, but only to the extent the expenses do not relate to exempt income. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.

(22) "Municipality" means the same as the City of Oxford. If the terms are capitalized in the ordinance they are referring to the City of Oxford. If not capitalized they refer to a municipal corporation other than the City of Oxford.

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

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

(b) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division (C)(24)(b) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(1)(h) of this section.

(c) For the purposes of this Chapter, and notwithstanding division (C)(24)(a) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

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

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

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

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

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

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

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

(31) "Postal service" means the United States postal service.

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

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

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

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

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

(a) Deduct the following amounts:

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

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

(iii) Intentionally left blank.

(iv) Intentionally left blank.

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

(b) Add the following amounts:

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

(ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Division (C)(35)(b)(ii) of this section applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)(iii) of this section applies only to employee contributions and employee deferrals.

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

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

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

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

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

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

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or ORC Section 718.03, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

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

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

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

(c) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (C)(36)(d) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent (50%) of the value of the corporation's outstanding stock;

(d) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (C)(36)(a) to (c) of this section have been met.

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

(38) "Resident" means an individual who is domiciled in the municipal corporation as determined under Section 182.03(E).

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

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

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

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

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

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

(45) "Tax Administrator" means the individual charged with direct responsibility for administration of an income tax levied by the City of Oxford in accordance with this Chapter.

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

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

(48)(a) **"Taxpayer"** means a person subject to a tax levied on income by a municipal corporation in accordance with this Chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (C)(48)(b)(i) of this section, a disregarded entity.

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

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

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

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

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

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

(ii) For purposes of division (C)(48)(b)(i~~i~~)(e) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least $400,000.

(49) "Taxpayers' rights and responsibilities" means the rights provided to taxpayers in Sections 182.09, 182.12, 182.13, 182.19(B), 182.20, 182.21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by the City of Oxford for the imposition and administration of a municipal income tax.

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

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

182.03 IMPOSITION OF TAX.

The income tax levied by the City of Oxford at a rate of two percent (2.0%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City of Oxford,

Individuals.

(A) For residents of the City of Oxford, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (Section 182.02 (C)(16)).

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

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 182.02 (C)(21). Exemptions which may apply are specified in Section 182.02 (C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

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

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

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

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

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

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

(2) If, in addition to the City of Oxford, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's

proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

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

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

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

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

Domicile.

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

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

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

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

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

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

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

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

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

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

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

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

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

Businesses.

(F) This division applies to any taxpayer engaged in a business or profession in the City of Oxford, unless the taxpayer is an individual who resides in the City of Oxford or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745. of the ORC.

(1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City of Oxford shall be considered as having a taxable situs in the City of Oxford for purposes of municipal income taxation in the same proportion as the average ratio of the following:

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

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

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City of Oxford to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 182.04 (C);

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

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

(i) Separate accounting;

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

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

(iv) A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 182.12 (A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 182.12 (A).

(d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in division (F)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

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

(i) The employer;

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

(iii) A vendor, customer, client, or patient of a person described in division (F)(3)(a)(ii) of this section, or a related member of such a vendor, customer, client, or patient.

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

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

(4) For the purposes of division (F)(1)(c) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

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

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

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

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

(b) Gross receipts from the sale of services shall be sitused to the City of Oxford to the extent that such services are performed in the City of Oxford.

(c) To the extent included in income, gross receipts from the sale of real property located in the City of Oxford shall be sitused to the City of Oxford.

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

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

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to the City of Oxford's tax only if the property generating the net profit is located in the City of Oxford or if the individual taxpayer that receives the net profit is a resident of the City of Oxford. The City of Oxford shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(6)(a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City of Oxford, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City of Oxford to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

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

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(8) Left intentionally blank.

(9) Intentionally left blank.

182.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in the City of Oxford shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City of Oxford. Except for qualifying wages for which withholding is not required under Section 182.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 182.01 of this chapter, of 2%. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B)(1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City of Oxford the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

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

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

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

(c) Intentionally left blank.

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

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by Tax Administrator and the City of Oxford as the return required of a non-resident

employee whose sole income subject to the tax under this Chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

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

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

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

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

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

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

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

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

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

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

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

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

(10) An employer is required to deduct and withhold the City of Oxford income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

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

Occasional Entrant - Withholding.

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

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

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

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

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

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

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

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

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

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

(2)(a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the City of Oxford income tax on qualifying wages paid to an employee for the performance of personal services in the City of Oxford if the employee performed such services in the City of Oxford on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City of Oxford.

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

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

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

(iii) The employee is a resident of the City of Oxford and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 182.04.

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

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

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

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

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

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

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

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4)(a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City of Oxford exceeds the 20-day threshold, the employer shall withhold and remit tax to the City of Oxford for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City of Oxford.

(b) An employer required to begin withholding tax for the City of Oxford under division (C)(4)(a) of this section may elect to withhold tax for the City of Oxford for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in the City of Oxford.

(5) If an employer's fixed location is the City of Oxford and the employer qualifies as a small employer as defined in Section 182.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the City of Oxford, regardless of the number of days which the employee worked outside the corporate boundaries of the City of Oxford.

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

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 182.04.

182.05 ANNUAL RETURN; FILING.

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

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 182.04 of this Chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due to the City of Oxford.

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

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

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

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

(E) The City of Oxford shall permit spouses to file a joint return.

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

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

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

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

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

(G)(1)(a) Except as otherwise provided in this chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section 5747.08 of the ORC. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City of Oxford . No remittance is required if the net amount due is ten dollars or less.

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

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of the City of Oxford's income tax return. The extended due date of the City of Oxford's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

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

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may submit a written request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's the City of Oxford income tax return. If the request is received by the Tax Administrator on or before the date the City of Oxford income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

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

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

(5) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.

(H)(1) For taxable years beginning after 2015, the City of Oxford shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars or less.

(2) Any taxpayer not required to remit tax to the City of Oxford for a taxable year pursuant to division (H)(1) of this section shall file with the City of Oxford an annual net profit return under division (F)(3) of this section.

(I) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. This division shall not apply to payments required to be made under division (B)(1)(a) of Section 182.04 or provisions for semi-monthly withholding.

(J) Taxes withheld for the City of Oxford by an employer, the agent of an employer, or other payer as described in Section 182.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by the City of Oxford, unless the amounts withheld were not remitted to the City of Oxford and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the City of Oxford to be filed in accordance with this division shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

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

Filing via Ohio Business Gateway.

(M)(1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file the City of Oxford's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

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

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

Extension for service in or for the armed forces.

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

(O)(1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

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

(3) Taxes paid pursuant to a contract entered into under (O)(1) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P)(1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.

(2)(a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by a municipal corporation in accordance with this Chapter. The length of any extension granted under division (P)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this division, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the president of the United States or an act of the congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

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

(Q) For each taxable year to which divisions (N), (O), or (P) of this section applies to a taxpayer, the provisions of divisions (O)(2) and (3) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

Consolidated municipal income tax return.

(R) As used in this section:

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

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

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (R)(1) of this section.

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

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

(S)(1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the City of Oxford's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (S)(1) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

(3) An election made under divisions (S)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

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

(U) A taxpayer shall prepare a consolidated City of Oxford income tax return in the same manner as is required under the United States department of treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(V)(1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 182.02, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated City of Oxford income tax return shall make any adjustment otherwise required under Section 182.02(C)(1) to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

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

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 182.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City of Oxford. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 182.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City of Oxford. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

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

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions (R) through (Y) of Section 182.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City of Oxford;

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

(W) Corporations filing a consolidated City of Oxford income tax return shall make the computations required under divisions (R) through (Y) of Section 182.05 by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(X) Each corporation filing a consolidated City of Oxford income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the City of Oxford in accordance with this Chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

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

182.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in the City of Oxford who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this Chapter may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to division (C) of this section, the credit shall not exceed the tax due the City of Oxford under this Chapter.

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

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

(D) Intentionally left blank.

182.07 ESTIMATED TAXES.

(A) As used in this section:

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

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

(B)(1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least $200. For the purposes of this section:

(a) Taxes withheld for the City of Oxford from qualifying wages shall be considered as paid to the City of Oxford in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

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

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

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 182.05 or on or before the fifteenth (15^{th}) day of the fourth month after the taxpayer becomes subject to tax for the first time.

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

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

(C)(1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the City of Oxford, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

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

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

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

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

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

(3) On or before the fifteenth (15^{th}) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 182.05.

(D)(1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 182.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

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

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

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

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

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

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

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

(2) The amount of estimated taxes that were paid equals at least one hundred percent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately

preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the City of Oxford under Section 182.05 for that year.

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

182.08 ROUNDING OF AMOUNTS.

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

182.09 REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 182.18.

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

(1) Overpayments of ten dollars or more;

(2) Amounts paid erroneously if the refund requested is ten dollars or more.

(C)(1) Except as otherwise provided in this Chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

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

(3) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 182.21.

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

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

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

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

(E) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 182.18 (A)(4).

182.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with the City of Oxford, but should have been deposited with another municipality, is allowable by the City of Oxford as a refund but is subject to the three-year limitation on refunds.

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

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

(D) Nothing in this section permits any credit carryforward.

182.11 AMENDED RETURNS.

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

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

(B)(1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due, together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return only:

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

(ii) if the applicable statute of limitations for civil actions or prosecutions under Section 182.12 has not expired for a previously filed return.

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

(C)(1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (D) of this section for filing the amended return, even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is less than ten dollars, no refund need be paid by the City of Oxford. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 182.09.

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

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

182.12 LIMITATIONS.

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

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

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

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

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

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 182.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

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

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

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 182.09.

(D)(1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by the City of Oxford does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio Board of Tax Appeals, or any court to which the decision of the Ohio Board of Tax Appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 182.09, with interest on that amount as provided by division (E) of Section 182.09.

(E) No civil action to recover City of Oxford income tax or related penalties or interest shall be brought during either of the following time periods:

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

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

182.13 AUDITS.

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

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

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

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

This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

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

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

182.14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable

means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

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

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

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

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

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

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

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

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

(D)(1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20 percent, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other City of Oxford official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.

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

(F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

(G) Additional regulations as detailed in the Rules and Regulations shall apply.

182.15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, "claim" means a claim for an amount payable to the City of Oxford that arises pursuant to the City of Oxford's income tax imposed in accordance with this Chapter.

(B) Nothing in this Chapter prohibits a Tax Administrator from doing either of the following if such action is in the best interests of the municipal corporation:

(1) Compromise a claim;

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

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

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

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

182.16 TAX INFORMATION CONFIDENTIAL.

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

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

182.17 FRAUD.

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

182.18 INTEREST AND PENALTIES.

(A) As used in this section:

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

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

(3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by the City of Oxford pursuant to applicable law, including at any time before January 1, 2016.

(4) "Interest rate as described in division (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

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

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

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

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

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

(B)(1) This section applies to the following:

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

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the City of Oxford on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of the City of Oxford to which the return is to be filed or the payment is to be made.

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

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

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

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

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

(D) Nothing in this section requires the City of Oxford to refund or credit any penalty, amount of interest, charges, or additional fees that the City of Oxford has properly imposed or collected before January 1, 2016.

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

(F) By the 31st day of October of each year the City of Oxford shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

(G) The City of Oxford may impose on the taxpayer, employer, any agent of the employer, or any other payer the City of Oxford's post-judgment collection costs and fees, including attorney's fees.

182.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

Authority.

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

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

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

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

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

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

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

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 182.03;

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

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

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

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 182.04.

Verification of accuracy of returns and determination of liability.

(B)(1) A Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this Chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this Chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

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

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

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

Identification information.

(C)(1) Nothing in this Chapter prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2)(a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this Chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 182.18, in addition to any applicable penalty described in Section 182.99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (C) of Section 182.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this Chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 182.18.

(c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 182.99 for a violation of Section 182.17 and any other penalties that may be imposed by the Tax Administrator by law.

182.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

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

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

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

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

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

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

182.21 BOARD OF TAX REVIEW.

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

(2) The term for members of the Board of Tax Review of the City of Oxford shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the City Manager of the City of Oxford shall serve at the discretion of the administrative official.

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

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

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

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

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

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

(D) The Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

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

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

182.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

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

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

182.23 RENTAL AND LEASED PROPERTY.

THIS SECTION INTENTIONALLY LEFT BLANK

182.24 SAVINGS CLAUSE.

This Chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this Chapter or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this Chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this Chapter. It is hereby declared to be the intention of Council that this Chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

182.25 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 182.12 and Section 182.99 hereof.

(B) Annual returns due for all or any part of the last effective year of this Chapter shall be due on the date provided in Section 182.04 and Section 182.05 of this ordinance as though the same were continuing.

182.26 ADOPTION OF RITA RULES AND REGULATIONS.

The City of Oxford hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the City of Oxford's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the City of Oxford Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the City of Oxford and RITA ceases, Section 182.26 will supersede all other provisions within Chapter 182 regarding promulgation of rules and regulations by the Tax Administrator.

182.99 VIOLATIONS; PENALTIES.

(A) Whoever violates Section 182.17, division (A) of Section 182.16, or Section 182.04 by failing to remit the City of Oxford income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than $1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of the City of Oxford, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of Section 182.16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than $5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee, or official, of the City of Oxford, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of division (A) of Section 182.16 constitutes a separate offense.

(D) If not otherwise specified herein, no person shall:

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

(2) File any incomplete or false return;

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

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

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

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

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

(8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;

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

(E) Any person who violates any of the provisions in Section 182.99 (D) shall be subject to the penalties provided for in Section 182.99 (A) of this Chapter.