

CODIFIED ORDINANCES OF FAYETTE

PART ONE - ADMINISTRATIVE CODE

TITLE ONE - General Provisions

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**CODIFIED ORDINANCES OF
PART ONE - ADMINISTRATIVE CODE**

TITLE ONE - General Provisions

Chap. 101. Codified Ordinances.

Chap. 103. Public Meetings.

Chap. 105. Village Offices.

**CHAPTER 101
Codified Ordinances**

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

CROSS REFERENCES

See sectional histories for similar State law

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

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

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

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

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

101.01 DESIGNATION; CITATION; HEADINGS.

(a) All ordinances of a permanent and general nature of the Municipality as revised, codified, rearranged, renumbered and consolidated into component codes, titles, chapters and sections shall be known and designated as the Codified Ordinances of Fayette, Ohio, 2008, for which designation "Codified Ordinances" may be substituted. Code, title, chapter and section headings do not constitute any part of the law as contained in the Codified Ordinances.
(ORC 1.01)

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

101.02 GENERAL DEFINITIONS.

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

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

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

101.03 RULES OF CONSTRUCTION.

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

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

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

(ORC 1.43)

(c) Calendar; Computation of Time.

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

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

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

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

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

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

101.04 REVIVOR; EFFECT OF AMENDMENT OR REPEAL.

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

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

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

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

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

(d) If the penalty, forfeiture or punishment for any offense is reduced by a re-enactment or amendment of an ordinance, the penalty, forfeiture, or punishment, if not already imposed, shall be imposed according to the ordinance as amended.
(ORC 1.58)

101.05 CONSTRUCTION OF SECTION REFERENCES.

(a) A reference to any portion of the Codified Ordinances applies to all re-enactments or amendments thereof.
(ORC 1.55)

(b) If a section refers to a series of numbers or letters, the first and the last numbers or letters are included.
(ORC 1.56)

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

References in the Codified Ordinances to action taken or authorized under designated sections of the Codified Ordinances include, in every case, action taken or authorized under the applicable legislative provision which is superseded by the Codified Ordinances.
(ORC 1.23)

101.06 CONFLICTING PROVISIONS.

(a) If there is a conflict between figures and words in expressing a number, the words govern.
(ORC 1.46)

(b) If a general provision conflicts with a special or local provision, they shall be construed, if possible, so that effect is given to both. If the conflict between the provisions is irreconcilable, the special or local provision prevails as an exception to the general provision, unless the general provision is the later adoption and the manifest intent is that the general provision prevail.
(ORC 1.51)

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

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

101.07 DETERMINATION OF LEGISLATIVE INTENT.

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

101.08 SEVERABILITY.

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

101.99 GENERAL PENALTY.

Whenever, in the Codified Ordinances or in any ordinance of the Municipality, any act is prohibited or is made or declared to be unlawful or an offense or a misdemeanor, or whenever the doing of any act is required or the failure to do any act is declared to be unlawful, where no specific penalty is otherwise provided, whoever violates any such provision shall be punished by a fine not exceeding one hundred fifty dollars (\$150.00). A separate offense shall be deemed committed each day during or on which a violation continues or occurs.

CHAPTER 103
Public Meetings

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| <p>103.01 Definitions.</p> <p>103.02 Notice of regular and organizational meetings.</p> <p>103.03 Notice of special meetings.</p> <p>103.04 Notice to news media of special meetings.</p> | <p>103.05 Notification of discussion of specific types of public business.</p> <p>103.06 General provisions.</p> |
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CROSS REFERENCES

Open meetings - see Ohio R.C. 121.22(F)

103.01 DEFINITIONS.

As used in this chapter:

- (a) "Clerk" means the Fiscal Officer of the Village of Fayette, Ohio.
- (b) "Day" means calendar day.
- (c) "Meeting" means any prearranged discussion of the public business of the Municipal Body by a majority of the members of the Municipal Body.
- (d) "Municipal Body" means each of the following:
 - (1) Council;
 - (2) Planning Commission;
 - (3) Board of Zoning Appeals;
 - (4) Recreation Board;
 - (5) Tree Commission;
 and committees of the above Municipal Bodies comprised of members of such bodies (if such committees (i) are comprised of a majority of the members of the main Municipal Body, or (ii) are decision-making committees.)
- (e) "Oral notification" means notification given orally either in person or by telephone, directly to the person for whom such notification is intended, or by leaving an oral message for such person at the address, or if by telephone at the telephone number, of such person as shown on the records kept by the Clerk under this chapter.

- (f) “Post” means to post in an area accessible to the public during the usual business hours at the office of the Clerk and at the entrance to the Municipal Building, in the Village.
A notice identifying the locations at which notifications will be posted pursuant to this chapter shall be published by the Clerk within ten calendar days after the adoption of this chapter.
- (g) “Published” means published once in a newspaper having a general circulation in the Municipality, as defined in Ohio R.C. 7.12, except that no portion of such newspaper need be printed in the Municipality. If at the time of any such publication there is no such newspaper of general circulation, then such publication shall be in a newspaper then determined by the Clerk to have the largest circulation in the Municipality.
- (h) “Special meeting” means a meeting which is neither a regular meeting nor an adjournment of a regular or special meeting to another time or day to consider items specifically stated on the original agenda of such regular or special meeting.
- (i) “Written notification” means notification in writing mailed, telegraphed or delivered to the address of the person for whom such notification is intended as shown on the records kept by the Clerk under this chapter, or in any way delivered to such person. If mailed, such notification shall be mailed by first-class mail, deposited in a U.S. Postal Service mailbox no later than the second day preceding the day of the meeting to which such notification refers, provided that at least one regular mail delivery day falls between the day of mailing and the day of such meeting. (Res. 76-5. Passed 10-14-76.)

103.02 NOTICE OF REGULAR AND ORGANIZATIONAL MEETINGS.

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

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

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

(d) In addition to the posting of the statements as provided in subsections (a) and (b) hereof, the Clerk shall cause to be published once a statement of the time and place of regular meetings for the calendar year of each Municipal Body, a statement of the time and place of any changed regular meetings, and a statement of the time and place of any organizational meeting of a Municipal Body. Such publication shall occur no later than the day preceding the day of the first such regular meeting of the calendar year, the day preceding the day of the first changed regular meeting, and the day preceding the day of any such organizational meeting, as the case may be. (Res. 76-5. Passed 10-14-76.)

103.03 NOTICE OF SPECIAL MEETINGS.

(a) Except in the case of a special meeting referred to in Section 103.04(d), the Clerk shall, no later than twelve hours before the time of a special meeting of a Municipal Body, post a statement of the time, place and purposes of such special meeting.

(b) The statement under this section and the notifications under Section 103.04 shall state such specific or general purpose or purposes then known to the Clerk to be intended to be considered at such special meeting and may state, as an additional general purpose, that any other business as may properly come before such Municipal Body at such meeting may be considered and acted upon.

(Res. 76-5. Passed 10-14-76.)

103.04 NOTICE TO NEWS MEDIA OF SPECIAL MEETINGS.

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

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

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

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

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

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

(Res. 76-5. Passed 10-14-76.)

103.05 NOTIFICATION OF DISCUSSION OF SPECIFIC TYPES OF PUBLIC BUSINESS.

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

Such person may file a written request with the Clerk specifying: the person's name, and the address and telephone number at or through which the person can be reached during and outside of business hours; the specific type of public business the discussion of which the person is requesting advance notification; the Municipal Body that is the subject of such request; and the number of calendar months (not to exceed twelve) which the request covers. Such request may be cancelled by request from such person to the Clerk.

Such requests may be modified or extended only by filing a complete new request with the Clerk. A request shall not be deemed to be made unless it is complete in all respects, and such request may be conclusively relied on by the Village, the Municipal Body that is the subject of such request, and the Clerk.

(Res. 76-5. Passed 10-14-76.)

103.06 GENERAL PROVISIONS.

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

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

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

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

(Res. 76-5. Passed 10-14-76.)

CHAPTER 105
Village Offices

105.01 Operating hours of Village offices and departments.

105.01 OPERATING HOURS OF VILLAGE OFFICES AND DEPARTMENTS.

(a) The regular hours of the Village administrative offices shall be from 9:00 a.m. to 5:00 p.m. each Monday through Friday, except on approved holidays or when otherwise authorized by the Village Council. During the quarterly billing periods for the Village utilities, the administrative office shall remain open on Saturday, from 9:00 a.m. until noon. The quarterly billing period shall consist of the first and second week of the quarter. Administrative staff members shall stagger their lunch hours so that the office can remain open throughout the work day. In the event that an adequate number of the administrative staff is not available to keep the office open during the lunch hour, the office may be closed, with the approval of the Village Administrator, from noon until 1:00 p.m.

(b) The regular hours of the Village Street Department shall be from 7:00 a.m. to 4:00 p.m. each Monday through Friday, except on approved holidays or when otherwise authorized by the Village Council. The Village Administrator shall direct the Street Department Supervisor to establish an on-call schedule in which Street Department employees rotate on-call status. Unless excused by the Village Administrator, all Street Department employees shall be available on a seven day, twenty-four hour on-call basis. Employees of the Street Department shall receive a one-hour lunch break and two, fifteen minute breaks per day. Lunch breaks shall be taken from noon until 1:00 p.m. when possible; however, they may be adjusted by the Street Department Supervisor, when necessary in order to accommodate the work schedule.

(c) The regular hours of the Village Water and Sewer Departments shall be from 7:00 a.m. to 4:00 p.m. each Monday through Friday, except on approved holidays or when otherwise authorized by the Village Council. The Village Administrator shall direct the Utilities Supervisor to establish an on-call schedule in which Water and Sewer Department employees rotate on-call status. Unless excused by the Village Administrator, all Water and Sewer Department employees shall be available on a seven day, twenty-four hour on-call basis. Employees of the Water and Sewer Departments shall receive a one-hour lunch break and two, fifteen minute breaks per day. Lunch breaks shall be taken from noon until 1:00 p.m. when possible; however, they may be adjusted by the Utilities Supervisor, when necessary in order to accommodate the work schedule.

(d) The Village Administrator shall have the authority to implement flex-time for Village personnel provided that the flexible schedule does not negatively impact the performance or efficiency of the Village work force. All employee requests for flexible scheduling must be approved by the Village Administrator. Flex-time shall be defined for the purposes of this section as a plan that allows the employee or employer to set a work schedule within a range that is wider than the standard eight-hour work day. The work schedule may consist of split shifts or staggered starting and ending times.

(e) The regular hours of the Police Department shall be established by the Police Chief, through administrative order which shall be approved by the Village Council.
(Ord. 97-04. Passed 2-13-97.)

TITLE THREE - Legislative
Chap. 111. Council.

CHAPTER 111
Council

EDITOR'S NOTE: The rules of Council have been passed by motion. Copies are on file at Village Hall.

CROSS REFERENCES

Composition - see Ohio R.C. 731.09
President pro tempore - see Ohio R.C. 731.10 et seq., 733.25
Qualifications - see Ohio R.C. 731.12, 731.44
Vacancy - see Ohio R.C. 731.43
Meetings - see Ohio R.C. 731.44, 731.46
Rules and journal - see Ohio R.C. 731.45
Misconduct - see Ohio R.C. 733.72 et seq.
Open meetings - see Ohio R.C. 121.22
Contract interest - see GEN. OFF. 525.10

(NOTE: The next printed page is page 21.)

TITLE FIVE - Administrative

- Chap. 123. Mayor.
 - Chap. 127. Fiscal Officer.
 - Chap. 131. Village Administrator.
 - Chap. 135. Solicitor.
 - Chap. 139. Police Department.
 - Chap. 143. Recreation Board.
 - Chap. 147. Employment Provisions.
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**CHAPTER 123
Mayor**

EDITOR'S NOTE: There are no sections in Chapter 123. This chapter has been established to provide a place for cross references and any future legislation.

CROSS REFERENCES

- Removal from office - see Ohio R.C. 3.07 et seq.
- Acting Mayor - see Ohio R.C. 731.10 et seq., 733.25
- To appoint and remove auxiliary officers - see Ohio R.C. 737.161
- Election, term, qualification and powers - see Ohio R.C. 733.24
- To be Council president - see Ohio R.C. 733.24
- Vacancy - see Ohio R.C. 733.25
- General duties - see Ohio R.C. 733.30 et seq.
- Reports to Council - see Ohio R.C. 733.32, 733.41
- Protest of excessive expenditures - see Ohio R.C. 733.33
- Charges of delinquent officers - see Ohio R.C. 733.34 et seq.
- Disposition of fines and other moneys - see Ohio R.C. 733.40
- Salary - see Ohio R.C. 1905.21

CHAPTER 127
Fiscal Officer

127.01 Fiscal officer.

127.03 Identity theft policy.

127.02 Investment policy.

CROSS REFERENCES

Uniform Bond Law - see Ohio R.C. Ch. 133

Uniform Depository Act - see Ohio R.C. Ch. 135

Auditing accounts - see Ohio R.C. 733.12 et seq.

Village fiscal officer - see Ohio R.C. 733.262

Powers and duties - see Ohio R.C. 733.27

127.01 FISCAL OFFICER.

(a) The Village hereby ordains that the appointed office of Village Fiscal Officer shall replace the combined office of Clerk-Treasurer in accordance with all applicable provisions of Ohio R.C. 733.262, and any other related legislation.

(b) The Village Fiscal Officer appointed hereunder and in accordance with the provisions of Ohio R.C. 733.262 shall perform all duties provided by law for the Village Clerk-Treasurer, and such other duties consistent with the nature of such office or offices that are provided for, from time to time, by municipal ordinance.

(c) The Mayor is hereby authorized to appoint a Village Fiscal Officer subject to approval by a majority vote of this Council.

(d) The Mayor is hereby directed to file a certified copy of this chapter with the Fulton County Board of Elections not less than 105 days before the day of the next succeeding municipal election at which the Village Clerk-Treasurer would otherwise have been elected. (Ord. 2003-01. Passed 6-26-03.)

127.02 INVESTMENT POLICY.

(a) There is hereby enacted the Village of Fayette Investment Policy, appended to and made a part of original Ordinance 2000-23.

(b) Said Policy shall comply in all aspects with Ohio R.C. Chapter 135.

(c) All entities conducting business with the Village Fiscal Officer as authorized by this Investment Policy must sign the Investment Policy thereby acknowledging their agreement to abide by the Policy's contents and acknowledging their comprehension and receipt of this policy.

(d) The Fiscal Officer is directed to file a copy of the Investment Policy with the Auditor of State. Amendments to this Investment Policy must be filed with the Auditor of State within fifteen days of the effective date of the amendment.
(Ord. 2000-23. Passed 12-18-00.)

127.03 IDENTITY THEFT POLICY.

EDITOR'S NOTE: Pursuant to Resolution 2009-05, passed April 23, 2009, Council has adopted an Identity Theft Policy to help protect employees, customers, contractors and the Municipality from damages related to the loss or misuse of sensitive information.

CHAPTER 131
Village Administrator

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| 131.01 Position created. | 131.04 Areas of responsibility. |
| 131.02 Powers; duties; functions. | 131.05 Duties and responsibilities. |
| 131.03 Residency. | |

CROSS REFERENCES

Appointments, removal - see Ohio R.C. 745.271
 Powers to contract - see Ohio R.C. 731.141
 Board of Trustees of Public Affairs abolished - see Ohio R.C. 735.272
 Powers and duties - see Ohio R.C. 735.271, 735.273

131.01 POSITION CREATED.

In accordance with Ohio R.C. 735.271, there is hereby created the position of Village Administrator. (Ord. 76-7. Passed 12-22-76.)

131.02 POWERS; DUTIES; FUNCTIONS.

The Village Administrator shall have those powers, duties and functions as provided by the general laws of the State of Ohio, and, in addition thereto, to the extent permitted by law, shall have the following powers, duties and functions:

- (a) Manage and supervise the water and sewage systems of the Village, including the making of by-laws and regulations, to the extent not repugnant to municipal ordinances and resolutions, deemed necessary by him for the safe, economical and efficient management and protection of such water and sewage systems.
- (b) Manage and supervise the improvement and repair of streets, alleys, public lands, bridges, sidewalks, sewers, water lines, drains, ditches, culverts and watercourses within the Village, including the lighting, sprinkling and cleaning of all streets, alleys and public buildings and places.
(Ord. 76-7. Passed 12-22-76.)
- (c) Appoint to positions authorized by the Council, after the prior consultation and approval of the Mayor and the Council, such approval action to take place at regularly scheduled meetings of the Council, all other officers, all employees (both full-time and part-time), agents, clerks, and assistants, and file said applications in writing with the Fiscal Officer of the Village within thirty days of making said appointment(s).

- (d) Be the purchasing agent for all Village offices, departments, divisions, boards and commissions and shall make contracts, purchase supplies, services, materials, and provide labor for any work under the supervision of the Village Administrator, all in accordance with the provisions of Ohio R.C. 731.141 and other applicable statutory provisions, and incidental to said powers, duties and functions, to the extent not repugnant to the ordinances of the Village, shall promulgate written rules and regulations to be followed by all Village officers and employees relative to the requisitioning of supplies, services, materials, and work for their respective offices, departments, boards, or commissions. The Village Administrator shall obtain the approval of the Council of the purchase of any capital improvements or services which costs more than two thousand dollars (\$2,000) unless, in the opinion of the Village Administrator, an emergency condition(s) in which the general health or safety of the Village is endangered either exists or would exist if the purchase of specific capital improvements or services were not made in an expeditious manner and so is necessary before the approval of the Council can be obtained.
(Ord. 95-12. Passed 9-28-95.)
- (e) Supervise and coordinate all offices and departments of the Village.
- (f) Perform or cause to be performed such special tasks as may from time to time be assigned by Council of the Village.
(Ord. 76-7. Passed 12-22-76.)

131.03 RESIDENCY.

The requirement for the Village Administrator to live within the boundaries of the Village within six months of the date of hire as defined in Ohio R.C. 735.271 is waived in accordance with Ohio R.C. 735.271. Specific residency requirements for the Village Administrator shall be stipulated at the time of hire and promulgated by separate ordinance.
(Ord. 95-12.)

131.04 AREAS OF RESPONSIBILITIES.

- (a) General. Directs and coordinates administration of Village government in accordance with policies determined by Village Council or the Mayor.
- (b) Supervision Received. Works under the general direction of Council and the Mayor.
- (c) Supervision Exercised. Actively manages and administrates, directly or through his organization staff, all the affairs and activities of the Village that have been assigned to him.
- (d) Qualifications. Must be of excellent moral character and reputation. Must speak effectively before large and small groups. Must write well and have a good command of written and spoken English. Must be a good manager and leader capable of carrying out the duties and responsibilities of his office.
(Ord. 76-8. Passed 12-22-76.)

131.05 DUTIES AND RESPONSIBILITIES.

- (a) Planning.
 - (1) Develop short-term and long range plans to carry out the policies of the Village.
 - (2) Act as a technical advisor to the Mayor and Council.
 - (3) Be responsible for establishment of internal practices and procedures consistent with policies set down by Council.

- (4) Perform all related duties involved in planning and budgeting, maintaining organizational efficiency and accomplishing a high quality of service and programs.
- (b) Financial.
- (1) Prepare the operational and special budgets which give basic guidance to the Council and organizational staff.
 - (2) Safeguard the monies and properties of the organization at all times, being particularly attentive to his fiduciary responsibility.
 - (3) Assume full responsibility for all charges for services and billings to customers of the Water and Sewage Departments, also for all other collection in the area of responsibility that relates to his office.
 - (4) Review and analyze variations for the policies and budget and if necessary, request action by Council to permit implementing alternative plans.
 - (5) The Village Administrator will be responsible for a monthly report to Council concerning the state of the Village. This report should include any of these applicable areas:
 - A. Committee and departmental budgets (including needed changes).
 - B. Short term and long term plans or projects.
 - C. Data or information requested by Council.
 - D. Citizen complaints.
 - E. Newly established rules and regulations for departments.
 - F. Purchases between \$100.00 - \$2,000.
 - G. Recommendations for additions or deletions to Village employees.
- (c) Staff.
- (1) Recommend additions to or deletions from the department for which he is responsible, with the approval of the Mayor.
 - (2) Assure qualified professional services and programs.
 - (3) Develop his personnel and assure that they are trained to their work. Include training programs as required.
 - (4) Delegate responsibility and corresponding authority to the lowest level consistent with good operational practice.
 - (5) Counsel and advise his staff both in a professional and personal manner.
 - (6) Be ever mindful of the rights and welfare of the employees assuring that safety rules and practices are enforced for the protection of the physical, mental and emotional well being of the persons serviced in conformance with all laws and professionally accepted practices.
- (d) Operation.
- (1) Manage and administer, directly or through his staff, the day-to-day affairs of the Village.
 - (2) Make administrative checks as are required to assure the effectiveness and reliability of his organizational system and procedures.
 - (3) Maintain a perpetual inventory of all Village properties, equipment and supplies. Take a physical inventory annually.
 - (4) Responsible for directing and controlling operations of all departments assigned to him. Departmental functions include water, sewage, streets, zoning, cemetery, and collections. He is also responsible for the budgetary activities of the following departments: Police, Fire and Parks.
 - (5) Collects data and follow-up on items pertaining to the Village as requested by Council or Council members or the Mayor.

- (e) Public Relations.
- (1) Develop, implement and maintain a positive public relations program.
 - (2) Be responsible for all communications involving citizens' complaints and other informational demands.
 - (3) Be responsible for review of all departmental releases as they relate to his departmental control prior to their publication.
(Ord. 76-8. Passed 12-22-76.)

CHAPTER 135
Solicitor

EDITOR'S NOTE: There are no sections in Chapter 135. This chapter has been established to provide a place for cross references and any future legislation.

CROSS REFERENCES

Conflict of interest - see Ohio R.C. 120.39

Legal counsel - see Ohio R.C. 733.48

Preparation of bonds - see Ohio R.C. 733.70

Member of Records Commission - see ADM. 141.01

Member of Income Tax Board of Review - see ADM. 185.14

CHAPTER 139
Police Department

139.01 Police Chief; responsibilities.**139.02 Auxiliary Police Unit.**

CROSS REFERENCES

Peace officer training certificate required for permanent employment -
see Ohio R.C. 109.77

Police protection contracts - see Ohio R.C. 505.441, 737.04

Composition - see Ohio R.C. 715.06, 737.16

General powers and duties - see Ohio R.C. 737.11, 737.18

Auxiliary police unit - see Ohio R.C. 737.161

Probation period; final appointment - see Ohio R.C. 737.17

Removal and appeal - see Ohio R.C. 737.171

139.01 POLICE CHIEF; RESPONSIBILITIES.

(a) The Chief of Police shall be solely responsible for promulgating rules and regulations to be followed by Police Department personnel and said rules and regulations are to be considered confidential as they deal with personnel matters pertaining to Department employees.

(b) Before permanent rules and regulations of the Department proposed by the Chief of Police shall go into effect, they shall be first submitted to the Village Administrator and Village Attorney for comment, and shall then be submitted to the Police Committee of Council for review.

(c) The Police Committee of Council shall present the final proposed regulation for Council's comment, and said regulations shall go into effect the day of the meeting of Council when said regulations in final form are submitted unless Council, by motion, votes to the contrary.

(d) Nothing in this section is to be interpreted to give any unilateral authority to Chief of Police regarding financial affairs pertaining to the Police Department which shall remain with the Village Administrator, the Village Fiscal Officer, and the Village Council as their duties are set forth in regulations and ordinances of the Village and statutes of the State of Ohio.
(Ord. 1989-2. Passed 3-23-89.)

139.02 AUXILIARY POLICE UNIT.

(a) It is necessary and desirable to establish an Auxiliary Police Unit within the Police Department of the Village as authorized by Ohio R.C. 737.161.

(b) The Mayor shall be the executive head of the Auxiliary Police Unit.

(c) The Mayor shall make all appointments and removals of the Auxiliary Police Officers subject to confirmation by Council.

(d) The Mayor shall prescribe the rules and regulations for the organization, training, administration and control and conduct of the Auxiliary Police Unit, except as herein specifically provided.

(e) The Police Chief shall have exclusive control of the stationing and transfer of all Auxiliary Police Officers, under such general rules and regulations as the Mayor prescribes, except as herein specifically provided.

(f) The following rules and procedures set out will govern the direction and operation of said Auxiliary Police Unit:

- (1) Any candidate for the post of Auxiliary Policeman will be an American citizen and at least the legal age prescribed by law.
- (2) Any candidate for the post of Auxiliary Policeman must declare on his application for appointment any physical disabilities which may handicap him in the performance of his duties.
- (3) Said applicant must avail himself of sufficient time for the training deemed necessary for the membership of the Auxiliary Police Unit.
- (4) Any person seeking to become a member of said unit shall submit an application upon forms provided. The Chief of Police will review said application and make whatever investigation he deems necessary and forthwith present his recommendation to the Mayor. Upon approval by the Mayor and appointment, the applicant will be placed before Council for confirmation of the appointment so made.
- (5) No applicant, having been convicted of a felony or serious crime will be approved for membership. In addition, no applicant having intemperate, immoral or lascivious habits will be approved for membership.
- (6) All Auxiliary Policemen shall wear the same type of uniform as prescribed by the Chief of Police.
- (7) No Auxiliary Policeman shall be authorized to carry firearms, unless on official police duty.
- (8) The Chief of Police or the regular full-time police officer present shall discharge all police functions at all times; the Auxiliary Policeman shall assist and be under the direction of the full-time officer present.
- (9) The Auxiliary Policeman is to perform those duties as assigned by the Chief of Police or his designated replacement in his absence.
- (10) Where possible, the Auxiliary Policeman is to immediately furnish assistance to the Police Department in case of an emergency as declared by the Mayor, Council and/or the Chief of Police.
- (11) The Auxiliary Policeman shall conduct himself in such a manner that will bring honor and respect to the Auxiliary Police Unit, the Fayette Police Department and the Village.
- (12) The Auxiliary Policeman will not release information concerning the work of the Auxiliary Police or Regular Police to the public. All inquiries shall be directed to the Chief of Police or his designated spokesman.
- (13) All matters pertaining to the inventory, care and authorized purchase of equipment, the issuance of same and any related record keeping shall be the sole responsibility of the Chief of Police.

- (14) The Auxiliary Police Department is authorized to organize and elect officers for the purpose of conducting its own business meetings.
- (15) The Chief of Police is authorized to call special meetings of the Auxiliary Police Unit.
- (16) Compensation to members of the Auxiliary Police Unit shall be one dollar (\$1.00) per year, except when said Auxiliary Policeman is replacing a full-time police officer not reporting on his regular schedule due to sickness, leave, vacation or emergency; in such instance, the Auxiliary Policeman will be paid at a rate of one dollar and twenty-five cents (\$1.25) to five dollars (\$5.00) per hour.
- (17) Each Auxiliary Policeman is required to serve sixteen free hours per month. The required minimum of sixteen hours will be served at the discretion of the Chief of Police.
- (18) The provisions of the Fayette Village Police Department, Rules and Regulations, effective January 1, 1973, and any amendments or supplements thereto, are hereby adopted by reference and made fully applicable to the Auxiliary Police Unit and all members thereof.
(Ord. 74-17. Passed 1-9-75.)

CHAPTER 143
Recreation Board

143.01 Established.
143.02 Members; term.

143.03 Compensation.
143.04 Vacancies.

CROSS REFERENCES

Bonds for recreational facilities - see Ohio R.C. 133.032, 755.17
Power to construct recreation centers - see Ohio R.C. 717.01
Authority to establish - see Ohio R.C. 755.13
Composition; terms, vacancy - see Ohio R.C. 755.14
Organization; rules and regulations - see Ohio R.C. 755.15
Tax levy - see Ohio R.C. 5705.19(H)

143.01 ESTABLISHED.

There hereby is established the Fayette Recreation Board with the power to equip, operate and maintain playgrounds, playfields, gymnasiums, public baths, swimming pools and recreation centers and facilities and which shall possess all the powers and be subject to all the responsibilities as set forth in Ohio R.C. 755.12 to 755.18, inclusive.
(Ord. 75-9. Passed 11-13-75.)

143.02 MEMBERS; TERM.

(a) The Fayette Recreation Board shall consist of five persons, two of whom shall be members of the Board of Education of the Gorham-Fayette School District or members appointed by such Board of Education and all other members of the Recreation Board shall be appointed by the Mayor with consent of Council.

(b) All members of the Fayette Recreation Board shall serve for terms of five years, except that the members first appointed shall be appointed for such terms that the term of one member shall expire annually thereafter.
(Ord. 75-9. Passed 11-13-75.)

143.03 COMPENSATION.

The members of the Fayette Recreation Board shall serve without pay.
(Ord. 75-9. Passed 11-13-75.)

143.04 VACANCIES.

Vacancies in the Board occurring otherwise than by the expiration of a term shall be for the unexpired term and shall be filled in the same manner as the original appointments.
(Ord. 75-9. Passed 11-13-75.)

CHAPTER 147
Employment Provisions

EDITOR'S NOTE: Compensatory and benefit legislation is not included in the Codified Ordinances since it is subject to frequent change. An employee handbook setting forth personnel practices and benefits is published separately by the Village.

CROSS REFERENCES

Workers' Compensation - see Ohio Const., Art. II, Sec. 35;
Ohio R.C. Ch. 4123
Public Employees Retirement System - see Ohio R.C. Ch. 145
Expenses for attendance at conference or convention - see Ohio
R.C. 733.79
Vacation credit - see Ohio R.C. 9.44

TITLE SEVEN - Taxation

- Chap. 165. Income Tax.
Chap. 169. License Tax.
Chap. 171. Replacement Operating Levy Funds.

**CHAPTER 165
Income Tax**

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| <p>165.01 Definitions.</p> <p>165.02 Purpose; imposition of tax.</p> <p>165.03 Effective date.</p> <p>165.04 Return and payment of tax.</p> <p>165.05 Collection at source.</p> <p>165.06 Declarations.</p> <p>165.07 Duties of the Village Income Tax Administrator</p> <p>165.08 Investigative powers of the Village Income Tax Administrator.</p> <p>165.09 Interest and penalties.</p> | <p>165.10 Collection of unpaid taxes.</p> <p>165.11 Violations; penalties.</p> <p>165.12 Allocation of funds.</p> <p>165.13 Board of Review.</p> <p>165.14 Savings clause.</p> <p>165.15 Exemptions.</p> <p>165.16 Refunds.</p> <p>165.17 Reciprocity provision; credit for tax paid to other municipalities.</p> <p>165.18 Effective period.</p> |
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CROSS REFERENCES

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

165.01 DEFINITIONS.

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

- (a) "Adjusted Federal Taxable Income" means a "C" corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, but including subsequent adjustments from required additions and deductions. Pass-through entities must compute "Adjusted Federal Taxable Income" as if the pass-through entity was a "C" corporation. This definition does not apply to any taxpayer required to file a return under Ohio Revised Code (ORC) section 5745.03 or to the net profit from a sole proprietorship. This definition is effective for tax years beginning on or after January 1, 2004.
- (b) "Association" means a partnership, limited partnership, limited liability company or any other form of unincorporated enterprise.

- (c) "Board of Review" means the Board created by and constituted as provided in Section 165.13 of this chapter.
- (d) "Business" means an enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, limited partnership, corporation, association, or any other entity.
- (e) "Corporation" means a corporation or joint stock association, including Chapter S Corporations as defined in the federal tax code, 26 U.S.C. 1361, organized under the laws of the United States, the State, or any other state, territory, foreign country, or dependency.
- (f) "Domicile" means the permanent legal residence of a taxpayer. A taxpayer may have more than one residence but not more than one domicile.
- (g) "Employee" means an individual who receives wages, salary, commission or other type of compensation or other income in the service of an employer.
- (h) "Employer" means an individual, partnership, limited partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission, or other compensation or other income basis.
- (i) "Fiscal Year" means an accounting period of twelve (12) months or less ending on any date other than December 31st.
- (j) "Gross Receipts" means the total revenue derived from sales, work done, or service rendered, before any deductions, exceptions, or credits are claimed.
- (k) "Income" means all monies derived from any source whatsoever, including but not limited to:
 - (1) All salaries, wages, commissions, other compensation and other income from whatever source received by residents of the Village of Fayette.
 - (2) All salaries, wages, commissions, other compensation and other income from whatsoever source received by nonresidents for work done or services performed or rendered or activities conducted in the Village of Fayette.
 - (3) The portion attributable to the city of the net profits of all unincorporated businesses, associations, professions, corporations, or other entities, from sales made, work done, services performed or rendered, and business or other activities conducted in the Village of Fayette.
- (l) "Municipality" means the Village of Fayette.
- (m) "Net profits" mean, for taxable years prior to 2004, the net gain from the operation of a business, profession, or enterprise, after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system (i.e., either cash or accrual) used by the taxpayer for federal income tax purposes without deduction of taxes imposed by this chapter, and Federal and State and other taxes based on income, and in case of an association, without deduction of salaries paid to partners and other owners; and as otherwise adjusted to the requirements of this chapter and the rules & regulations promulgated by the Municipality. (For taxable years 2004 and later, see "adjusted federal taxable income".)
- (n) "Nonresident" means an individual domiciled outside the Village.
- (o) "Nonresident unincorporated business entity" means an unincorporated business entity not having a place of business within the Village.
- (p) "Other Entity" means any agency, association, authority, body, commission, organization or person not previously named or defined and includes fiduciaries located within the Village.

- (q) "Person" means every natural person, partnership, limited partnership, corporation, fiduciary, or association. Whenever used in any clause prescribing and imposing a penalty, the term person as applied to any association, shall mean the partners or members thereof, and as applied to corporation, the officers thereof.
- (r) "Place of Business" means any bona fide office (other than a mere statutory office), factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.
- (s) "Qualifying wage" means wages as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, but including subsequent adjustments from required additions and deductions. "Qualifying wage" represents employees' income from which municipal tax shall be deducted by the employer, and any wages not considered a part of "qualifying wage" shall not be taxed by the Village of Fayette. This definition is effective January 1, 2004.
- (t) "Resident" means an individual domiciled in the Village.
- (u) "Resident unincorporated business entity" means an unincorporated business entity having a place of business within the Village.
- (v) "Taxable income" means income minus the deductions and credits allowed by this chapter. (See "Income" definition.)
- (w) "Taxable year" means the calendar year, or the fiscal year upon the basis of which the net profits are to be computed under this chapter and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.
- (x) "Taxpayer" means a person, whether an individual, partnership, limited partnership, corporation, association, or other entity, required hereunder to file a return or to pay a tax.

The singular shall include the plural and the masculine shall include the feminine and the neuter. (Ord. 2011-02. Passed 4-4-11.)

165.02 PURPOSE; IMPOSITION OF TAX.

To provide funds for the purpose of general municipal operations, maintenance of equipment, new equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements of the Village of Fayette, Ohio, there hereby is levied a tax upon the earnings at the rate of one and one-half percent (1.50%) upon the following:

- (1) On all qualifying wages, commissions, other compensation and other income earned or received by resident individuals of the Municipality. For further clarification "income" includes, but is not limited to, lottery, gambling, and sports winnings, and games of chance, and no deductions shall be permitted against these sources of income. However, if the taxpayer is considered a professional gambler for federal income tax purposes, related deductions as permitted by the Internal Revenue Code shall be allowed against gambling and sports winnings.
- (2) On all qualifying wages, commissions, other compensation and other income earned or received by nonresident individuals of the Municipality, for work done or services performed or rendered in the Municipality.
- (3) On the net profits attributable to the Municipality, earned or received by all resident unincorporated businesses, professions, and other entities derived from sales made, work done or services rendered or performed and business or other activities conducted in the Municipality.
- (4) On the portion of the distributive share of the net profits earned or received by a resident individual, partner, or owner of a resident unincorporated business entity attributable to the Municipality and not levied against such unincorporated business entity.

- (5) On the net profits attributable to the Municipality earned or received by all nonresident unincorporated businesses, professions, or other activities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.
- (6) On the portion of the distributive share of the net profits earned or received by a resident individual, partner, or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity.
- (7) On the net profits earned or received by all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in the Municipality.
- (8) The portion of the net profits attributable to the Municipality of a taxpayer conducting a business, profession, or other activity both within and without the boundaries of the Municipality shall be determined as provided in Ohio R.C. 718.
- (9) Pursuant to R.C. 718.01 et. seq. the Municipality does not allow net operating carryforward. (Ord. 2011-02. Passed 4-4-11.)

165.03 EFFECTIVE DATE.

Said tax shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned on and after January 1, 1971, and with respect to the net profits of businesses, professions and other activities earned on and after January 1, 1971; provided, however, that where the fiscal year of the business, profession, or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after January 1, 1971, to the close of the taxpayer's fiscal year; thereafter the taxpayer shall report on its fiscal year basis.
(Ord. 2011-02. Passed 4-4-11.)

165.04 RETURN AND PAYMENT OF TAX.

(a) Each person eighteen years of age or older who is or was a resident of the Village of Fayette at any time during a taxable year, whether or not a tax is due thereon, shall make and file a return on or before April 15 of each year, on a form obtainable from the Village Income Tax Administrator, setting forth the aggregate amount of salary, wages, or other compensation and net profits earned by him during the preceding year or period and subject to said tax, together with other pertinent information as the Village Income Tax Administrator may require. Provided, however, that when the final return is made from a fiscal year or other period different from the calendar year, the return shall be made within 105 days from the end of said fiscal year or other period. Each taxpayer who is required to file a final return shall file with the final return all W-2 statements, 1099 forms, or similar forms which designate the wages, salaries, commissions and other compensation earned.

(b) The return shall also show the amount of the tax imposed on such earnings and profits. The taxpayer making the said return shall, at the time of the filing thereof, pay to the Village Income Tax Administrator the amount of taxes shown as due thereon. Provided, however, that where any portion of said tax shall have been paid by such taxpayer pursuant to the provisions of Section 165.05 and/or Section 165.06, credit for the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing said final return.

(c) The return of an employer or employers showing the amount of tax deducted by said employer or employers from the salaries, wages or compensation of any employee, and paid by him or them to the Village Income Tax Administrator, shall be accepted as the return required of any employee whose sole income subject to the tax as provided in Section 165.02, is such salary, wages or compensation.

(d) Upon written request of the taxpayer, the Village Income Tax Administrator may extend the time for filing the annual return for a period of not more than six months or not more than thirty days beyond any extension requested of and granted by the Bureau of Internal Revenue for the filing of the federal income tax return.

(e) Any affiliated group of corporations subject to the tax imposed by this Chapter may file a consolidated income tax return only if that affiliated group filed for the same tax reporting period a consolidated return for federal income tax purposes pursuant to section 1501 of the Internal Revenue Code.
(Ord. 2011-02. Passed 4-4-11.)

165.05 COLLECTION AT SOURCE.

(a) Each employer within the Village of Fayette, Ohio, who employs within the Village one or more persons on a salary, wage, commission or other compensation basis, excluding exempted incomes set forth in Section 165.15, shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax as provided in Section 165.02, of salaries, wages, commissions or other compensation due by the said employer to the said employee and shall make a return and pay to the Village Income Tax Administrator the amount of taxes so deducted as follows:

- (1) For the three months ending March 31st, on or before April 30th;
- (2) For the three months ending June 30th, on or before July 31st;
- (3) For the three months ending September 30th, on or before October 31st;
- (4) For the three months ending December 31st, on or before January 31st.

(b) Said return shall be on a form prescribed by the Village Income Tax Administrator. Such employer, in collecting said tax, shall be deemed to hold the same as trustee for the benefit of the Village of Fayette, Ohio, until payment is made by such employer to the Village of Fayette, Ohio, and any such tax collected by such employer from his employees shall, until same is paid to the Village of Fayette, Ohio, be deemed a trust fund in the hands of such employer.
(Ord. 2011-02. Passed 4-4-11.)

165.06 DECLARATIONS.

(a) Every taxpayer who anticipates any income which is not subject to the provisions of Section 165.05 shall file a declaration of the estimated tax for the taxable year of 1971. Such declaration shall be filed on or before April 15, 1971, and thereafter a similar declaration shall be filed for each calendar year on or before April 15th of each ensuing year for the duration of the taxes referred to herein, by all such taxpayers.

(b) Such declaration shall be filed upon a form prescribed by the Village Income Tax Administrator, which form may simply state that the figures used in making such declaration are the figures used in making the declaration of the estimate for the federal income tax, provided that it is understood that such figures may be modified according to the provisions of this chapter so that the declaration required by this section shall set forth only such income as is taxable under the provisions of this chapter.

(c) The declaration of estimated tax to be paid to the Village by taxpayers who are individuals shall be filed on April 30th of each year and shall be accompanied by payment of at least one-fourth of ninety percent (90%) of the estimated annual tax, and at least a similar amount shall be paid on or before July 31st, October 31st of such year, and January 31st of the next year.

The declaration of estimated tax to be paid to the Village by corporations and associations shall be filed on April 30th of each year and shall be accompanied by a payment of at least one-fourth of ninety percent (90%) of the estimated annual tax and at least a similar amount shall be paid on or before June 15, September 15, and December 15. In the case of a fiscal year taxpayer the second, third, and fourth quarterly estimated payments shall be due on the fifteenth day of the sixth, ninth, and twelfth months of the taxable year, respectively.

Provided, however, that such estimate may be amended at the time of the making of any quarterly payment, and further provided that on or before April 15th of the year following that for which such declaration was filed, a final return shall be filed and any balance which may be due the Village of Fayette, Ohio, shall be paid therewith.

Should it appear that such taxpayer has paid more than the amount of tax to which the Village of Fayette, Ohio, is entitled, a refund of the amount so overpaid shall be made, or same may be applied toward the declaration of tax due for the ensuing year.

Claims for refunds shall be made on forms prescribed by and obtainable from the Village Income Tax Administrator.

(Ord. 2011-02. Passed 4-4-11.)

165.07 DUTIES OF THE VILLAGE INCOME TAX ADMINISTRATOR.

(a) It shall be the duty of the Village Income Tax Administrator to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all monies so received. All cashiers handling tax monies shall be subject directly to the Village Income Tax Administrator and shall give daily accountings to the Village Income Tax Administrator.

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

(c) The Village Income Tax Administrator is hereby charged with the enforcement of the provisions of this chapter and to enforce the rules and regulations of Council relating to any matter or thing pertaining to the collection of Village income taxes and the administration and enforcement of the provisions of this chapter, including provisions for the examination and correction of returns and payments.

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

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

(f) A Department of Taxation is hereby created within the Office of the Village Fiscal Officer of the Village of Fayette. Such Department of Taxation shall have such deputies, clerks and other employees as may be from time to time determined by the Council of the Village of Fayette, Ohio, and shall receive such salary as may be determined by Council. The Village Fiscal Officer shall make all appointments of personnel and purchase all equipment, supplies and materials for the Department of Taxation. The Department of Taxation shall be charged with the administration and operation of this chapter, under the direction of the Village Income Tax Administrator. The Village Income Tax Administrator shall prescribe the form and method of accounts and reports for said department, as well as the forms for taxpayers' returns and declarations and shall be charged with the internal examination of audit of all accounts, and shall exhibit accurate records showing the amount received from each taxpayer and the date of said receipt. The Village Income Tax Administrator shall also make written report to Council annually of all monies collected hereunder during the preceding year.
(Ord. 2011-02. Passed 4-4-11.)

165.08 INVESTIGATIVE POWERS OF THE VILLAGE INCOME TAX ADMINISTRATOR.

(a) The Village Income Tax Administrator or his duly authorized agent or employee, is hereby authorized to examine the books, papers and records of any employer, or of any taxpayer or person subject to the tax, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due. Every such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish to the Village Income Tax Administrator or his duly authorized agent or employee, the means, facilities and opportunity for making such examination and investigations as are hereby authorized.

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

(c) The refusal to produce books, papers, records, and federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with any order or subpoena of the Village Income Tax Administrator authorized hereby shall be deemed a violation of this Chapter, punishable as provided in Section 165.11.

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

(e) Any information gained as the result of the filing of any tax returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes and except in accordance with proper judicial order. Any person divulging such information shall be subject to a fine or penalty of not more than five hundred dollars (\$500.00) or imprisoned for not more than six months, or both. Each disclosure shall constitute a separate offense. In addition to the above penalties, any employee of the Village of Fayette, Ohio, who violates the provisions of this section relative to disclosure of confidential information shall be immediately dismissed from the service of the Village.
(Ord. 2011-02. Passed 4-4-11.)

165.09 INTEREST AND PENALTIES.

All taxes imposed by this chapter, including taxes withheld from wages by an employer and remaining unpaid after they have become due, shall bear interest on the amount of the unpaid tax at the rate of twelve percent (12%) per annum, and the taxpayers upon whom said taxes are imposed, and the employers required by this chapter to deduct, withhold and pay taxes imposed by this chapter shall be liable, in addition thereto, to a penalty of five percent (5%) of the amount of the unpaid tax for each month or fraction of a month for the first eighteen months of nonpayment, or twenty-five dollars (\$25.00), whichever is the greater. In addition thereto, the taxpayers and employers required to file returns and declarations under this chapter shall be liable to a penalty of twenty-five dollars (\$25.00) for failure to file a return when due, if not more than thirty days late, and fifty dollars (\$50.00) if late thirty days or more. Notwithstanding the preceding sentences, a penalty of one hundred dollars (\$100.00) shall be imposed for any taxpayer who fails to timely file twice in any three-year period. An additional penalty of two hundred dollars (\$200.00) shall be imposed upon a taxpayer to the extent the Village institutes formal legal action to recover the taxes, penalties and interest imposed by Chapter 165 of the Municipal Code. Upon recommendation of the Village Income Tax Administrator, the Board of Review may abate interest or penalties, or both, and upon appeal from the refusal of the Village Income Tax Administrator to so recommend, the Board of Review may nevertheless abate interest or penalty, or both. A fee of twenty-five dollars (\$25.00) will be charged for each check returned to the Income Tax Department by a financial institution as unpaid. (Ord. 2011-02. Passed 4-4-11.)

165.10 COLLECTION OF UNPAID TAXES.

(a) All taxes imposed and administered by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable.

(b) When a final return is filed as prescribed in Section 165.04 and a deficiency is determined to be due to the Village of Fayette, Ohio, action to collect the same shall not be commenced after three years from the due date of said return, and when a taxpayer fails to file a return, omits twenty-five percent (25%) or more of income required to be reported, or files a fraudulent return, action to collect tax due to the Village of Fayette, Ohio, shall not be commenced after six years from the due date of said return or the date the return was tiled. In those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitation, the period within which an additional assessment may be made by the Village Income Tax Administrator shall be one year from the time of the final determination of the Federal tax liability.

(c) Those officers or employees having control or supervision of, or charged with, the responsibility of filing the return and making payments for a corporation or association shall be personally liable for failure to file the return or pay the taxes and penalties and interest due as required. The dissolution, bankruptcy, or reorganization of any employer does not discharge the officers' or employees' liability for a prior failure of such business to file a return or pay the taxes due. (Ord. 2011-02. Passed 4-4-11.)

165.11 VIOLATIONS; PENALTIES.

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

- (1) Failing, neglecting or refusing to make any return or declaration required by this chapter; or
- (2) Making any incomplete, false or fraudulent return; or

- (3) Failing, neglecting or refusing to pay the tax, penalties or interest imposed by this chapter; or
- (4) Failing, neglecting or refusing to withhold the tax from employees or to remit such withholding to the Village Income Tax Administrator; or
- (5) Refusing to permit the Village Income Tax Administrator or any duly authorized agent or employee to examine books, records, and papers relating to the income or net profits of a taxpayer; or
- (6) Failing to appear before the Village Income Tax Administrator and to produce books, records and papers relating to the income or net profits of a taxpayer under order or subpoena of the Village Income Tax Administrator; or
- (7) Refusing to disclose to the Village Income Tax Administrator any information with respect to the income or net profits of a taxpayer; or
- (8) Failing to comply with the provisions of this chapter or any order or subpoena of the Village Income Tax Administrator authorized hereby; or
- (9) Giving to an employer false information as to his/her true name, correct social security number, and residence address, or failing to promptly notify an employer of any change in residence address and date thereof; or
- (10) Failing to use ordinary diligence in maintaining proper records of employees' and residence addresses, total salaries, wages, commissions, other compensation and other income paid and municipal tax withheld, or knowingly giving the Village Income Tax Administrator false information; or
- (11) Attempting to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(b) Any person who violates any of the provisions of subsection (a) hereof shall be guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months, or both, for each offense.

(c) All prosecutions under this section must be commenced within two years from the time of the offense complained of, except in the case of failure to file a return, in the case of omission of twenty-five percent (25%) or more of income required to be reported, or in the case of filing a fraudulent return, in which cases the limitation of time within which prosecution must be commenced shall be six years from the date the return was due or the date the false or fraudulent return was filed.

(d) The failure of any employer or taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return or declaration, from filing such form, or from paying the tax.
(Ord. 2011-02. Passed 4-4-11.)

165.12 ALLOCATION OF FUNDS.

(a) Generally.

- (1) Two percent (2%) of gross receipts from Village income tax will be allocated into a D-Fund for the use of capital projects. Providing funds for general municipal operations, police and Village capital improvements, including also Water and Sewer Departments of the Village of Fayette, Ohio.

- (2) The collection from the income tax monies on or after January 1, 2008, under the provisions of subsection (a) shall be deposited directly into the Capital Projects Fund.

(b) The funds collected under the provisions of this section not otherwise allocated shall be deposited in the Income Tax Fund and said funds shall be disbursed for the period from March 25, 1988 and until repealed in the following order:

- (1) Such part thereof as shall be necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provisions thereof.
- (2) Not more than ninety-seven percent (97%) of net available income tax receipts received annually shall be placed in the General Fund to be used to defray operating expenses of the Village.
- (3) At least three percent (3%) of net available income tax receipts received annually shall be set aside and used for capital improvements for the Village including, but not limited to, development and construction of sanitary sewers, storm sewers and street improvements; for public buildings, parks and playgrounds; for equipment necessary for the Police, Fire, Street, Traffic and Safety Departments; for drilling new wells; and for tree planting and/or tree removal.

(Ord. 2011-02. Passed 4-4-11.)

165.13 BOARD OF REVIEW.

(a) A Board of Review, consisting of three electors of the Village of Fayette, Ohio, one to be appointed by the Mayor, one to be appointed by the Village Fiscal Officer, and the third to be selected by the two so appointed, is hereby created. No member shall be appointed to the Board of Review who holds other public office or appointment. The members of the Board of Review shall serve without pay.

(b) A majority of the members of the Board of Review shall constitute a quorum. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions.

(c) All hearings of the Board shall be conducted privately and the provisions of Section 165.08 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board of Review on appeal.

(d) Any person dissatisfied with any ruling or decision of the Village Income Tax Administrator which is made under the authority conferred by this chapter, may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Village Income Tax Administrator, and the Board of Review shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

(e) Any person dissatisfied with any ruling or decision of the Board of Review may appeal therefrom to a court of competent jurisdiction or the State Board of Tax Appeals within sixty (60) days from the announcement of such ruling or decision.

(f) The Board of Review, as hereinbefore created, shall serve during the life of this chapter. (Ord. 2011-02. Passed 4-4-11.)

165.14 SAVINGS CLAUSE.

This chapter shall not apply to any person, firm, corporation or to any property as to whom or which it is beyond the power of Village Council of the Village of Fayette, Ohio, to impose the tax herein provided for. If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such sentence, clause, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentence, clauses, sections, or other parts of this chapter. It is hereby declared to be the intention of Council of the Village of Fayette, Ohio, that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ord. 2011-02. Passed 4-4-11.)

165.15 EXEMPTIONS.

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

- (a) Military pay or allowances of members of the Armed Forces of the United States and of members of their reserve components, including the Ohio National Guard.
- (b) Poor relief, pensions, social security, unemployment compensation, and disability benefits received from private industry or local, state, or federal governments, or from charitable, religious, or educational organizations.
- (c) Dues, contributions, and similar payment received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations.
- (d) Receipts by bona fide charitable, religious and educational organizations and associations, when those receipts are from casual entertainment, amusements, sports events, and health and welfare activities conducted by bona fide charitable, religious, and educational organizations and associations.
- (e) The gross income and gross receipts of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property, or tax exempt activities.
- (f) Unemployment insurance benefits, welfare benefits, and pensions paid as a result of retirement.
- (g) Proceeds of insurance paid by reason of death of the insured; retirement disability benefits, annuities, or gratuities not in the nature of compensation for services rendered from whatever source derived.
- (h) Parsonage allowance, to the extent of the rental allowance or rental value of a house provided as a part of an ordained minister's compensation.
- (i) Gains from involuntary conversions, cancellation of indebtedness, interest on federal obligations, and income of a decedent's estate during the period of administration (except such income from the operation of a business).
- (j) Earnings and income of all persons under 18 years of age, whether residents or nonresidents.
- (k) Alimony received.
- (l) Compensation paid under Section 3501.28 or 3501.36 of the Revised Code to a person serving as a precinct election official, to the extent that such compensation does not exceed one thousand dollars annually.
- (m) On and after January 1, 2003, items excluded from federal gross income pursuant to section 107 of the Internal Revenue Code.

- (n) Expenses reported in accordance with federal guidelines for Federal Form 2106, subject to audit and approval by the City Department of Finance.
- (o) Income, salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the States or their political subdivisions to impose net income taxes on income derived from interstate commerce.
- (P) Salaries, wages, commissions, other compensation, other income and net profits, including interest and dividends as provided in 718.01 R.C., the taxation of which is prohibited by the Constitution of the State or any act of the Ohio General Assembly limiting the power of the city to impose net income taxes.
- (q) Intangible income.
(Ord. 2011-02. Passed 4-4-11.)

165.16 REFUNDS.

(a) Should it appear that any taxpayer has paid more than the amount of the tax to which the Village of Fayette, Ohio, is entitled under the provisions of this chapter, a refund of the amount so overpaid shall be made, provided a proper claim for refund of such overpayment of tax has been filed by the taxpayer, or same may be applied toward the declaration of tax due for the ensuing year. Claims for refunds shall be made on forms prescribed by and obtainable from the Village Income Tax Administrator.

(b) All applications for refunds shall be made within three years of due date of final return or shall be forever barred thereafter. Provided, however, an extension may be granted by the Village Income Tax Administrator on written application.

(c) No refund will be made for an amount less than three dollars (\$3.00), and no tax will be payable if the amount owing is less than three dollars (\$3.00).

(d) The following shall apply regarding refunds of tax withheld from non-qualified deferred compensation plans (NDCP):

- (1) A taxpayer may be eligible for a refund if the taxpayer has suffered a loss from a NDCP. The loss will be considered sustained only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to the NDCP. Full loss sustained if no distribution of money and property will be made by the NDCP.
- (2) A taxpayer who receives income as a result of payments from a NDCP, and that income is less than the amount of income deferred to the NDCP and upon which municipal tax was withheld, then a refund will be issued on the amount representing the difference between the deferred income that was taxed and the income received from the NDCP. If different tax rates applied to the tax years in which deferrals, a weighted average of the different tax rates will be used to compute the refund amount.
- (3) Refunds shall be allowed only if the loss is attributable to the bankruptcy of the employer who had established the NDCP, or the employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified compensation.
(Ord. 2011-02. Passed 4-4-11.)

165.17 RECIPROcity PROVISION; CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

Every individual taxpayer who resides in the Village of Fayette but who receives net profits, salaries, wages, commissions or other personal service compensation, for work done, or service performed or rendered outside of said Village, if it be made to appear that he has paid a municipal income tax on such net profits, salary, wages, commission or other compensation to another municipality, shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed the tax assessed by this chapter on such net profit, salary, wages, commission or compensation earned in such other municipality or municipalities where such tax is paid. As used in this section, the word "municipality" shall mean city or village but no other political subdivision.
(Ord. 2011-02. Passed 4-4-11.)

165.18 EFFECTIVE PERIOD.

This chapter shall continue effective insofar as the levy of taxes is concerned from January 1, 1971 until repealed. Said chapter, insofar as the collection of taxes levied in the aforesaid period, and actions or proceedings for collection of any tax so levied, or enforcing any provisions of said chapter are concerned, shall continue effective until all of said taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated.
(Ord. 2011-02. Passed 4-4-11.)

CHAPTER 169
License Tax

169.01 Annual license tax on motor vehicles.

169.02 Additional tax on motor vehicles.

CROSS REFERENCES

Municipal license taxes - see Ohio R.C. Ch. 4504

169.01 ANNUAL LICENSE TAX ON MOTOR VEHICLES.

(a) Definitions.

- (1) "Motor vehicle" means all vehicles included within the definition of motor vehicle in Ohio R.C. 4501.01 and 4505.01.
- (2) "Registrar" means the Registrar of Motor Vehicles as provided in Ohio R.C. 451.002.
- (3) "Deputy Registrar" means any deputy appointed by the Registrar of Motor Vehicles pursuant to Ohio R.C. 4501.02 and 4503.03.

(b) Levy of Annual License Tax; Use. An annual license tax is hereby levied upon the operation of motor vehicles on the public roads or highways of the Village, for the purpose of enforcing and paying the expense of administering this section; and for planning, constructing, improving, maintaining and repairing public roads, highways, and streets; maintaining and repairing bridges and viaducts; paying the Municipal Corporation's portion of the costs and expenses of cooperating with the Department of Highways in the planning, improvement and construction of state highways; paying the Municipal Corporation's portion of the compensation, damages, costs and expenses of planning, constructing, reconstructing, improving, maintaining and repairing roads and streets, paying any costs apportioned to the Municipal Corporation under Ohio R.C. 4909.47; paying debt service charges on notes and bonds of the Municipal Corporation issued for such purposes; purchasing, erecting, and maintaining streets and traffic signs and markers; purchasing, erecting and maintaining traffic lights and signals; and to supplement revenue already available for such purposes. Such tax shall be at the rate of five dollars (\$5.00) for each motor vehicle having a district of registration, as provided in Ohio R.C. 4503.10, in the Village, and shall be paid and collected by the Registrar of Motor Vehicles of the State of Ohio, or Deputy Registrar at the time of making application for registration, as provided in Ohio R.C. 4504.09.

If the application for registration is made prior to the sixteenth day of July, the full five dollars (\$5.00) shall be paid.

If such application is made on or after the sixteenth day of July and prior to the sixteenth day of October, three-fourths of the five dollar (\$5.00) tax shall be paid.

If such application is made on or after the sixteenth day of October and prior to the sixteenth day of January, one-half of the five dollars (\$5.00) tax shall be paid.

If such application is made on or subsequent to the sixteenth day of January, and prior to the sixteenth day of April, one-fourth of said five dollars (\$5.00) tax shall be paid.

(c) Exemptions from Tax. The following motor vehicles shall be exempt from this license tax:

- (1) Any motor vehicle titled in the name of the State of Ohio or any of its political subdivisions.
- (2) Any motor vehicle titled in the name of a Board of Education, the United States of America or Ohio Wing Civil Air Patrol.

When the Post Office Department has the exclusive right and supervision of the use of a motor vehicle for a period of one year, under contract by a United States Civil Service employee, United States Government shall be considered the owner of such vehicle and entitled to exemption from this tax.

(d) The Fiscal Officer is directed to forward a certified copy of this section to the Registrar of Motor Vehicles of the State of Ohio.
(Ord. 70-2. Passed 3-12-70.)

169.02 ADDITIONAL TAX ON MOTOR VEHICLES.

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

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

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

(b) Duration of the Tax. The tax imposed by this section shall apply to and be in effect for the registration year commencing January 1, 1988 and shall continue in effect and application during each registration year thereafter.

(c) Payment of the Tax. The tax imposed by this section shall be paid to the Registrar of Motor Vehicles of the State of Ohio or to a Deputy Registrar at the time application for registration of a motor vehicle is made as provided in Ohio R.C. 4503.10.

(d) Disposition of Proceeds. All moneys derived from the tax hereinbefore levied shall be used by the Village for the purposes specified in this section.

(e) Use of All Moneys Derived from the Tax. All moneys derived from the motor vehicle license tax will be used for the purpose of the upkeep and repair of all streets and alleys within the limits of the Village.

(Ord. 87-4. Passed 9-10-87.)

CHAPTER 171
Replacement Operating Levy Funds

171.01 Allocation of funds.

171.01 ALLOCATION OF FUNDS.

The funds collected from the 2.9 mil Village Replacement Operating Levy approved by voters in November 2012 and effective as of tax year 2013 (“Replacement Levy”), commencing January 1, 2014 and continuing so long as the Replacement Levy or any renewal thereof is in existence, shall be deposited and disbursed as follows:

- (a) Seventy-five percent (75%) of the funds collected from the Replacement Levy shall be deposited in the Village General Fund; and
- (b) Twenty-five percent (25%) of the funds collected from the Replacement Operating Levy shall be deposited in a capital improvements fund which shall be restricted to paying for the costs associated with the improvement, upgrade, extension and replacement of streets within the Village of Fayette.
(Ord. 2013-17. Passed 11-26-13.)