



SECONDHAND DEALER  
LICENSE  
CHAPTER 777  
CODIFIED ORDINANCES  
CITY OF CUYAHOGA FALLS

License No: \_\_\_\_\_

License fee paid: \_\_\_\_\_

IDENTIFICATION AND REGISTRATION

LICENSE PERIOD:

NAME: \_\_\_\_\_

FROM: \_\_\_\_\_

COMPANY: \_\_\_\_\_

TO: December 31, \_\_\_\_\_

TO BE COMPLETED BY APPLICANT:      EMAIL: \_\_\_\_\_

NAME OF APPLICANT: \_\_\_\_\_

PERSONAL ADDRESS: \_\_\_\_\_ PHONE: \_\_\_\_\_

NAME OF BUSINESS: \_\_\_\_\_

BUSINESS ADDRESS: \_\_\_\_\_ PHONE: \_\_\_\_\_

BIRTHDATE: \_\_\_\_\_ SOCIAL SECURITY NO: \_\_\_\_\_

DRIVER'S LICENSE NO: \_\_\_\_\_ STATE OF ISSUANCE: \_\_\_\_\_

**Employees and Persons with interest in business (attach copy of photo ID for each; add additional names on back):**

NAME	ADDRESS	PHONE
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Date of inspection by Summit County Department of Weights & Measures of all weighing devices: \_\_\_\_\_ Please attach a copy of the inspection to this application.**

I certify that the information included on this application and any accompanying documents is true to the best of my knowledge.

\_\_\_\_\_  
APPLICANT'S SIGNATURE

\_\_\_\_\_  
DATE

RECORDS CHECK:

\_\_\_\_\_  
POLICE CHIEF

\_\_\_\_\_  
DATE

APPROVED:

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
DATE





# City of Cuyahoga Falls

DIVISION OF TAXATION

2310 Second Street \* Cuyahoga Falls, Ohio 44221

Phone: (330) 971-8220 \* Fax: (330) 971-8219

Website: <http://www.cityofcf.com/tax>

## Municipal Income Tax Account Questionnaire

Firm

Name: \_\_\_\_\_ DBA \_\_\_\_\_

Local Street Address of Business: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Business Phone: \_\_\_\_\_ Business Fax \_\_\_\_\_

Nature of Business \_\_\_\_\_

Have you previously had a Municipal income tax account with the City of Cuyahoga Falls, Ohio?

Yes  No

If Yes, please indicate the account number (SSN or EIN) \_\_\_\_\_

Date you started business within our city \_\_\_\_/\_\_\_\_/\_\_\_\_

Date you first had employees within our city \_\_\_\_/\_\_\_\_/\_\_\_\_

Approximate monthly payroll amount \$ \_\_\_\_\_

If you are using a payroll service, indicate which one \_\_\_\_\_

Accountant's Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Accountant's Address: \_\_\_\_\_

**Account Type:** (Check all types applicable to you or your business)

\_\_\_\_\_ C Corporation or

\_\_\_\_\_ S Corporation: Federal ID No. \_\_\_\_\_ Fiscal Year End \_\_\_\_\_

President's Name: \_\_\_\_\_ Vice President: \_\_\_\_\_

Address of Home Office: \_\_\_\_\_

Subsidiary Of: \_\_\_\_\_

\_\_\_\_\_ Partnership: Federal ID No.: \_\_\_\_\_ Fiscal Year End \_\_\_\_\_

Name: \_\_\_\_\_ SSN: \_\_\_\_\_ Address: \_\_\_\_\_

Name: \_\_\_\_\_ SSN: \_\_\_\_\_ Address: \_\_\_\_\_

Name: \_\_\_\_\_ SSN: \_\_\_\_\_ Address: \_\_\_\_\_

\_\_\_\_\_ Sole Proprietorship: Federal ID No. If applicable: \_\_\_\_\_

Name of Owner: \_\_\_\_\_

Home Address: \_\_\_\_\_

Phone: \_\_\_\_\_ SSN: \_\_\_\_\_

\_\_\_\_\_ Withholding Account only: \_\_\_\_\_ Courtesy Withholding or \_\_\_\_\_ Non-Profit

Federal ID No.: \_\_\_\_\_



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## Important Due Dates for Businesses

### Net Profit Income Tax Returns

- ↪ For calendar year taxpayers, must be filed by April 15.
- ↪ For fiscal year taxpayers, must be filed by the 15<sup>th</sup> day of the fourth month following the end of the fiscal year.

### Estimated Tax Payments

- ↪ For calendar year taxpayers, quarterly installments are due April 30, July 31, October 30, and January 31.
- ↪ For fiscal year taxpayers, quarterly installments are due on or before the last day of fourth, sixth, ninth, and twelfth month after the beginning of the taxpayer's taxable year.

### Employer Withholding Returns

- ↪ For employers who qualify to withhold tax quarterly, due dates are as follows:
  - 1<sup>st</sup> Quarter – January, February, March – due April 30
  - 2<sup>nd</sup> Quarter- April, May, June – due July 31
  - 3<sup>rd</sup> Quarter – July, August, September – due October 31
  - 4<sup>th</sup> Quarter – October, November, December – due January 31

\*Only employers whose annual withholding is less than \$1,200.00 qualify to remit withholding on a quarterly basis.

- ↪ For employers required to withhold monthly, the due date for withholding is the 20<sup>th</sup> of the following month.

Example: January monthly withholding is due February 20

- ↪ A year end withholding reconciliation is due by January 31.
- ↪ Copies of W2 forms must be attached to year-end reconciliation form.

For further information, please contact the Income Tax Office at 330/971-8220 or visit our website at <http://www.cityofcf.com/tax.htm>.

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4 CITY OF CUYAHOGA FALLS, OHIO

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6 ORDINANCE NO. 19 - 2014

7  
8 AN ORDINANCE AMENDING SECTION 777 OF TITLE  
9 SEVEN, PART ONE OF THE CODIFIED ORDINANCES,  
10 RELATING TO SECONDHAND DEALERS, AND  
11 DECLARING AN EMERGENCY.  
12

13  
14 WHEREAS, after the commission of certain theft offenses, violators take  
15 the stolen merchandise to local secondhand dealers to sell for cash; and  
16

17 WHEREAS, it is important that during police investigations the  
18 secondhand dealers comply with the Ohio Revised Code Section 4737.01, as  
19 well as the local regulations, by maintaining records necessary to identify the  
20 seller of stolen items; and  
21

22 WHEREAS, Council finds that secondhand businesses provide a means  
23 of disposing of stolen goods. Investigation by police agencies reveals that new,  
24 used, and stolen property are acquired and sold by secondhand businesses.  
25 Because secondhand businesses can be ready vehicles for the disposal of stolen  
26 goods, such businesses should be subject to controls which will decrease the  
27 potential traffic in such items; and  
28

29 WHEREAS, local regulations must be amended to reflect the present-day  
30 needs for proper administration.  
31

32 NOW, THEREFORE, BE IT ORDAINED by the council of the City of  
33 Cuyahoga Falls, County of Summit, and State of Ohio, that:  
34

35 Section 1. Chapter 777 of the Cuyahoga Falls Code of Ordinances is  
36 hereby amended to provide as follows:  
37

38 **"777.01 DEFINITIONS; SCOPE OF PROVISIONS.**

39 As used in this Chapter:

- 40 (a) "Secondhand"- means that which has been used or which has been
- 41 previously traded or sold by a retailer.
- 42 (b) "Selling"- includes sale on consignment, delivery, barter, exchange,
- 43 gift, or offer thereof.
- 44 (c) "Secondhand dealer" means any person, firm, or corporation dealing
- 45 in the purchase and sale of any of the following articles:
- 46 (i) Secondhand furs;
- 47 (ii) Secondhand office machinery and equipment, including,
- 48 without limitation, computer equipment, typewriters, adding
- 49 machines, calculators, copy machines, printers, fax

- 50 machines, telephones, check signing equipment, and address  
51 machines;
- 52 (iii) Secondhand tools of artisans, mechanics, or laborers;  
53 (iv) Secondhand musical instruments;  
54 (v) Secondhand precious stones or manufactured articles  
55 composed wholly or in substantial part of gold, silver,  
56 platinum, or other precious metal;  
57 (vi) Secondhand lawn, garden and construction equipment;  
58 (vii) Secondhand computers, electronic, audio, visual and/or  
59 entertainment equipment or devices including, without  
60 limitation, laptops, docking stations, televisions, video  
61 monitors, DVD players, record players, tape players,  
62 recording devices, other stereo equipment, five or more  
63 DVD's, compact discs or records from any one source within  
64 a seven day time period, cameras, camcorders, webcams,  
65 video game systems, consoles or accessories, video game  
66 discs and cartridges; cell phones and cell phone accessories,  
67 satellite phones, smartphones, digital music players, tablets  
68 or similar devices, MP3 players, radio receivers or  
69 transmitters, pagers, chargers, GPS units or systems, radar  
70 detectors, electronic organizers, Bluetooth devices, and DVD  
71 or CD burners, and other similar electronic devices;  
72 (viii) Secondhand plumbing fixtures, builders' hardware or lighting  
73 fixtures;  
74 (ix) Pawnbrokers' tickets or other evidence of pledged articles; or  
75 (x) Used or secondhand motor vehicle or vehicle parts or  
76 accessories not received by the buyer for credit upon the  
77 purchase of similar new merchandise.
- 78 (d) A person, firm, or corporation meeting one or more of the following  
79 shall not be considered a "secondhand dealer" under the terms of this  
80 Chapter:
- 81 (i) A not-for-profit entity recognized as tax exempt by the  
82 Internal Revenue Service and registered with the Ohio  
83 Secretary of State as a not-for-profit entity; or  
84 (ii) A person conducting a garage or yard sale; or  
85 (iii) A retail business whose inventory consists primarily (ninety-  
86 five percent or more) of items which are at least thirty years  
87 old and which are considered "antiques" or "collectibles"; and  
88 (iv) A retail business which would be classified as a "secondhand  
89 dealer" only by virtue of selling secondhand computers,  
90 electronic, audio, visual and/or entertainment equipment or  
91 devices as specified in subsection (c)(7), above, when the  
92 proprietor is able to establish that all of the computers,  
93 electronic, audio, visual and/or entertainment equipment  
94 sold are at least twelve years old.

95  
96 **777.02 SECONDHAND DEALER'S LICENSE REQUIRED AND FEE.**

97 No person, partnership, corporation, or other entity shall operate as a  
98 secondhand dealer without first obtaining a license from the Mayor or his  
99 designee. The annual nonrefundable license fee for each secondhand dealer is

100 One Hundred Dollars (\$100.00) annually. Additionally, the applicant shall pay  
101 all costs of criminal background checks for the applicant and each employee.  
102 All licenses shall expire on December 31 of the year of issuance. The  
103 nonrefundable fee for a first license issued after June 1 of any calendar year  
104 shall be Sixty-Five Dollars (\$65.00) in addition to the costs of background  
105 checks.

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107 **777.03 INSPECTIONS AND TESTS OF WEIGHTS AND MEASURES.**

108 Every license applicant must obtain an inspection and test from the  
109 appropriate county fiscal officer or auditor of any and all scales, balances, or  
110 other instruments and devices for weighing and measuring, and any appliances  
111 and accessories associated with any or all such instruments and devices used  
112 at the location indicated on the application. The applicant shall provide proof of  
113 the inspection and test satisfactory to the Chief of Police, if applicable.  
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115 **777.04 RECORDS, TAGGING, AND RECORDS INSPECTIONS.**

- 116 (a) Every dealer in secondhand articles shall keep a book or catalog in  
117 which shall be legibly written in English at the time of every purchase  
118 or sale, a description of every article so purchased or sold that  
119 includes the number or numbers and any monograms, inscriptions,  
120 or other marks of identification that may appear on the article, a  
121 description of the articles or pieces comprising old gold, silver,  
122 platinum, or other metals, and any monogram, inscription, or marks  
123 of identification thereon and/or a photograph thereof; the name,  
124 residence, and general description of the person from whom such  
125 purchase was made or to whom sold or a photocopy of photo  
126 identification such as a drivers license or state issued ID; and the day  
127 and hour of the purchase or sale. The holder of a Federal license to  
128 smelt precious metals shall not be held by reason thereof to be  
129 exempt from the provisions of this Chapter.
- 130 (b) Every licensee under the provisions of this Chapter, at the time of  
131 acquiring through purchase or exchange of any secondhand article,  
132 shall attach a tag with a designating number thereon, legibly printed  
133 in ink, in the English language, to each article, and shall make an  
134 entry of such number in the book or catalog.
- 135 (c) Such book or catalog shall at all reasonable times be open to the  
136 inspection of any law enforcement officer during regular business  
137 hours. Such book or catalog shall be maintained in a manner as  
138 directed or authorized by the Chief of Police. In addition to such book  
139 or catalog, every person licensed at the time of such purchase shall  
140 fill out on a blank form, a 3 x 5 index card, unless otherwise directed  
141 by the Chief of Police, information including the driver's license  
142 number and state of issuance, or the identifying number on a state  
143 ID, or other picture identification, and on the back of the card or  
144 other designated form, the seller, in his own handwriting, shall write  
145 his name, age, and address. No entry in such book or on such card  
146 shall be erased, obliterated, altered, or defaced.

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**777.05 POLICE CHIEF MAY REQUIRE WEEKLY REPORTS.**

The Chief of Police may require that every licensed secondhand dealer shall make out a weekly report on a form to be furnished by the police department. For that purpose, a legible and correct copy of the record required to be kept shall contain all the particulars of all purchases of such articles made during the preceding business week. The licensee shall deliver such report to the Chief of Police or his authorized designee, together with the blank forms furnished, properly filled out and signed by the seller. The Chief may designate that the reports be mailed or delivered electronically.

**777.06 MINIMUM HOLDING PERIOD.**

- (a) No person licensed as a secondhand dealer shall sell or offer to sell or remove, disassemble, clean, repair, paint, take apart, or change the appearance or form of any secondhand good, article, or thing which has been purchased by the licensee for a period of at least fourteen days from the day of acquisition.
- (b) Any of the goods, articles, or things which are set forth in this Chapter, in the possession of any licensee, shall be made available at any time for the inspection by any member of the Cuyahoga Falls Police Department.

**777.07 HOLD ORDER BY CHIEF OF POLICE.**

The Chief of Police may place a hold order for a period of 30 days upon any property acquired by the secondhand dealer in the course of his business and upon release of such property the Chief of Police may require the secondhand dealer to keep a true record of such property and include therewith the true name and address of the person to whom such property was sold, or a record of any other method of disposition. The secondhand dealer shall keep for two years any record required under this section.

**777.08 PURCHASES FROM MINORS; HOURS OF OPERATION.**

No person shall receive, by sale, barter, exchange, or otherwise, any article mentioned in this Chapter from a minor under the age of eighteen years. There shall not be any purchase from any person or persons between the hours of 10:00 p.m. and 8:00 a.m. on every day of the week.

**777.09 ADVERTISEMENT.**

No business licensed under the provisions of this Chapter shall be advertised through the use of any medium, without including within the advertisement the license number from the license received from the Mayor or his designee.

**777.10 RESPONSIBILITY OF THE LICENSEE.**

Every act or omission on an agent or employee which constitutes a violation of any provision of this Chapter shall be deemed the act or omission of the licensee if such act or omission occurs with the authorization, knowledge, or approval of the licensee, or as a result of the licensee's negligent failure to supervise the agent's or employee's conduct. The licensee shall also be punished for such act or omission in the same manner as if the licensee committed the act or caused the omission.



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**777.11 LICENSE REVOCATION; APPEALS.**

- (a) The Mayor may at any time revoke or suspend any license granted under the authority of this Chapter for failure to comply with the terms of this Chapter or any law or ordinance applicable to the business so licensed.
- (b) The Mayor shall revoke any license granted under the authority of this Chapter if the licensee has been convicted of receiving stolen property.
- (c) In case of the refusal to issue or renew a license by the Mayor or the revocation or suspension of a license by the Mayor, the applicant or licensee may appeal to a Review Board consisting of the Chairperson of the Public Affairs Committee of Council, the Director of Finance, and the Director of Law. Notice of appeal shall be in writing, with the reasons for the appeal specified therein, and shall be filed with the Mayor or his designee within ten (10) days from the date of the Mayor's action. Within ten (10) days after the filing of such notice, the Board shall proceed to hear such appeal, at which hearing all parties interested shall be afforded an opportunity to be heard. The Board shall render a decision within ten (10) days of the conclusion of the hearing. The Board may sustain, reverse, or modify the action of the Mayor or his designee.
- (d) In the absence of conditions posing an imminent threat to health, safety, or property, as determined by the Director of Law, or unless a license has been revoked by the Mayor because the licensee has been convicted of receiving stolen property as provided in paragraph (b) herein, a licensee who is lawfully operating but whose license is subject to revocation or suspension, or which the Mayor or his designee has refused to renew, may continue operating during the pendency of an appeal under this section.

**777.99 PENALTIES.**

Whoever violates any of the provisions of this Chapter shall be guilty of a misdemeanor of the fourth degree and in addition to any other penalty provided by law shall be fined not less than Two Hundred Fifty Dollars (\$250). Each day during which noncompliance or a violation continues shall constitute a separate offense."

Section 2. Existing Chapter 777 is hereby repealed.

Section 3. Any ordinances or resolutions or portions of ordinances and resolutions inconsistent herewith are hereby repealed, but any ordinances and resolutions not inconsistent herewith and which have not previously been repealed are hereby ratified and confirmed.

Section 4. It is found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were taken in an open meeting of this Council and that all deliberations of this Council and of any committees that resulted in those formal actions were in meetings open to

247 the public, in compliance with all requirements including Chapter 107 of the  
248 Codified Ordinances.

249  
250 Section 5. This ordinance is hereby declared to be an emergency measure  
251 necessary for the preservation of the public peace, health, safety, convenience  
252 and welfare of the City of Cuyahoga Falls and the inhabitants thereof, and  
253 provided it receives the affirmative vote of two-thirds of the members elected or  
254 appointed to Council, it shall take effect and be in force immediately upon its  
255 passage and approval by the Mayor; otherwise it shall take effect and be in force  
256 at the earliest period allowed by law.

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259 Passed: 3/10/2014

Mary Ellen Pyke  
President of Council

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267 Approved 3-13-14

David J. Jener  
Clerk of Council  
[Signature]  
Mayor

270  
271 2/24/14  
272 O:\2014ords\Amend -777 Secondhand Dealers.doc