

**NEW LEGISLATION**

October 23, 2023

<b>Temp. No.</b>	<b>Introduced</b>	<b>Committee</b>	<b>Description</b>
B-115	10/23/23	PZ*	An ordinance approving a zoning map amendment for parcels 02-13736 and 02-17196 located on 6 <sup>th</sup> Street from R-4 Urban Density Residential to MU-4 Sub-Urban Corridor, as more fully described herein, and declaring an emergency.
B-116	10/23/23	Fin	An ordinance establishing annual appropriations of money for the current expenses, capital expenditures, and other expenses of the City of Cuyahoga Falls for the Fiscal Year ending December 31, 2024, and declaring an emergency.
B-117	10/23/23	Fin	An ordinance consenting to the resurfacing of State Route 8 from the southern corporation limit to the northern corporation limit, within the City of Cuyahoga Falls, by the State of Ohio, authorizing financial cooperation thereof, and declaring an emergency.
B-118	10/23/23	Fin	An ordinance authorizing the Director of Public Service to apply for Federal Surface Transportation Block Grant (STBG) funds programmed by the Akron Metropolitan Area Transportation Study (AMATS) to improve the State Road Phase II Corridor, and declaring an emergency.

B-119	10/23/23	Fin	An ordinance authorizing the Director of Public Service to apply for Federal Surface Transportation Block Grant (STBG) funds programmed by the Akron Metropolitan Area Transportation Study (AMATS), for the resurfacing of Munroe Falls Avenue, between Bailey Road and the eastern corporation line, and declaring an emergency.
B-120	10/23/23	Fin	An ordinance authorizing the Director of Public Service to apply for Federal Carbon Reduction Grant (CRP) funds programmed by the Akron Metropolitan Area Transportation Study (AMATS) for the Akron-Peninsula Road Multi-Use Trail, and declaring an emergency.
B-121	10/23/23	Fin	An ordinance authorizing the Director of Public Service to enter into a cooperative agreement with the City of Akron, Ohio, to share the cost of engineering and construction for the Akron-Peninsula Road Multi-Use Trail, and declaring an emergency.
B-122	10/23/23	Fin	An ordinance authorizing the Director of Public Service to apply for Federal Transportation Alternatives Set Aside (TASA) funds programmed by the Akron Metropolitan Area Transportation Study (AMATS) for the Akron-Peninsula Road Multi-Use Trail, and declaring an emergency.
B-123	10/23/23	PA	An ordinance amending and/or supplementing Title 7 Taxation, Chapter 164, Municipal Income Tax, to comply with state law mandates, and declaring an emergency.

\* A public hearing will be held on December 4, 2023 regarding B-115.

**CALENDAR**

October 23, 2023

The following legislation will be up for passage at the Council Meeting on October 23, 2023.

<b>Temp. No.</b>	<b>Introduced</b>	<b>Committee</b>	<b>Description</b>
B-112	10/9/23	PZ	An ordinance accepting the Planning Commission's recommendation for the approval of a conditional zoning certificate and major site plan for the construction of a 12,300 sq. ft. auto body and repair building for Caliber Collision, and declaring an emergency.
B-113	10/9/23	Fin	An ordinance authorizing the Mayor to enter into a contract or contracts for the purchase of a portion of certain real property known as 1749 Main Street, and declaring an emergency.
B-114	10/9/23	Fin	An ordinance authorizing the Director of Public Service to enter into a contract or contracts, without competitive bidding, with A. Crano Excavating for the installation of a new 18" storm sewer and associated appurtenances on Front Street, from The Glens subdivision to Sackett Avenue, and declaring an emergency.

**PENDING LEGISLATION**

October 23, 2023

<b>Temp. No.</b>	<b>Introduced</b>	<b>Committee</b>	<b>Description</b>
B-112	10/9/23	PZ	An ordinance accepting the Planning Commission's recommendation for the approval of a conditional zoning certificate and major site plan for the construction of a 12,300 sq. ft. auto body and repair building for Caliber Collision, and declaring an emergency.
B-113	10/9/23	Fin	An ordinance authorizing the Mayor to enter into a contract or contracts for the purchase of a portion of certain real property known as 1749 Main Street, and declaring an emergency.
B-114	10/9/23	Fin	An ordinance authorizing the Director of Public Service to enter into a contract or contracts, without competitive bidding, with A. Crano Excavating for the installation of a new 18" storm sewer and associated appurtenances on Front Street, from The Glens subdivision to Sackett Avenue, and declaring an emergency.

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5 CITY OF CUYAHOGA FALLS, OHIO

6  
7 ORDINANCE NO. - 2023

8  
9 AN ORDINANCE APPROVING A ZONING MAP  
10 AMENDMENT FOR PARCELS 02-13736 AND 02-  
11 17196 LOCATED ON 6<sup>TH</sup> STREET FROM R-4 URBAN  
12 DENSITY RESIDENTIAL TO MU-4 SUB-URBAN  
13 CORRIDOR, AS MORE FULLY DESCRIBED HEREIN,  
14 AND DECLARING AN EMERGENCY.  
15

16 WHEREAS, the Charter of the City of Cuyahoga Falls requires that all  
17 decisions made by the Planning Commission be submitted to Council; and  
18

19 WHEREAS, on October 17, 2023, the Planning Commission considered a map  
20 amendment from R-4 Urban Density Residential to MU-4 Sub-Urban Corridor for  
21 parcels 02-13736 (2279 6<sup>TH</sup> St.) and 02-17196 (Vacant Lot 6<sup>TH</sup> St.) and  
22 recommended approval. The zoning map amendment totals 0.12 acres. The map  
23 amendment will allow the applicant, Dr. Samuel Glick, to include the subject  
24 parcels in the expansion of the Cleveland Smile Center dental office located at  
25 the corner of Portage Trail and 6<sup>th</sup> Street (528 Portage Trail); and  
26

27 WHEREAS, such approval is given subject to all Planning Commission  
28 findings and provisions contained in Project File MAP-23-00044; and  
29

30 WHEREAS, such approval is necessary to determine that the site plan is  
31 satisfactory, serves the public interest, and is acceptable for recording.  
32

33 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga  
34 Falls, County of Summit, and State of Ohio:  
35

36 Section 1. That the zoning classification for parcels 02-13736 (2279 6<sup>TH</sup> St.)  
37 and 02-17196 (Vacant Lot 6<sup>TH</sup> St.) is hereby changed from R-4 Urban Density  
38 Residential to MU-4 Sub-Urban Corridor. The map amendment will allow the  
39 applicant, Dr. Samuel Glick, to include the subject parcels in the expansion of  
40 the Cleveland Smile Center dental office located at the corner of Portage Trail and  
41 6<sup>th</sup> Street (528 Portage Trail). The subject parcels are depicted in Attachment  
42 "A" and are fully described in Project File MAP-23-00044. Applicant shall comply  
43 with the Cuyahoga Falls General Development Code and provisions contained in  
44 project file MAP-23-00044.  
45

46 Section 2. That any other ordinances or resolutions or portions of ordinances  
47 and resolutions inconsistent herewith be and the same are hereby repealed, but  
48 any ordinances and resolutions not inconsistent herewith and which have not  
49 previously been repealed are hereby ratified and confirmed.  
50

51 Section 3. That it is found and determined that all formal actions of this  
52 Council concerning and relating to the adoption of this ordinance were adopted  
53 in an open meeting of this Council, and that all deliberations of this Council and  
54 of any of its committees that resulted in such formal action, were in meetings  
55 open to the public, in compliance with all legal requirements, to the extent  
56 applicable, including Chapter 107 of the Codified Ordinances.  
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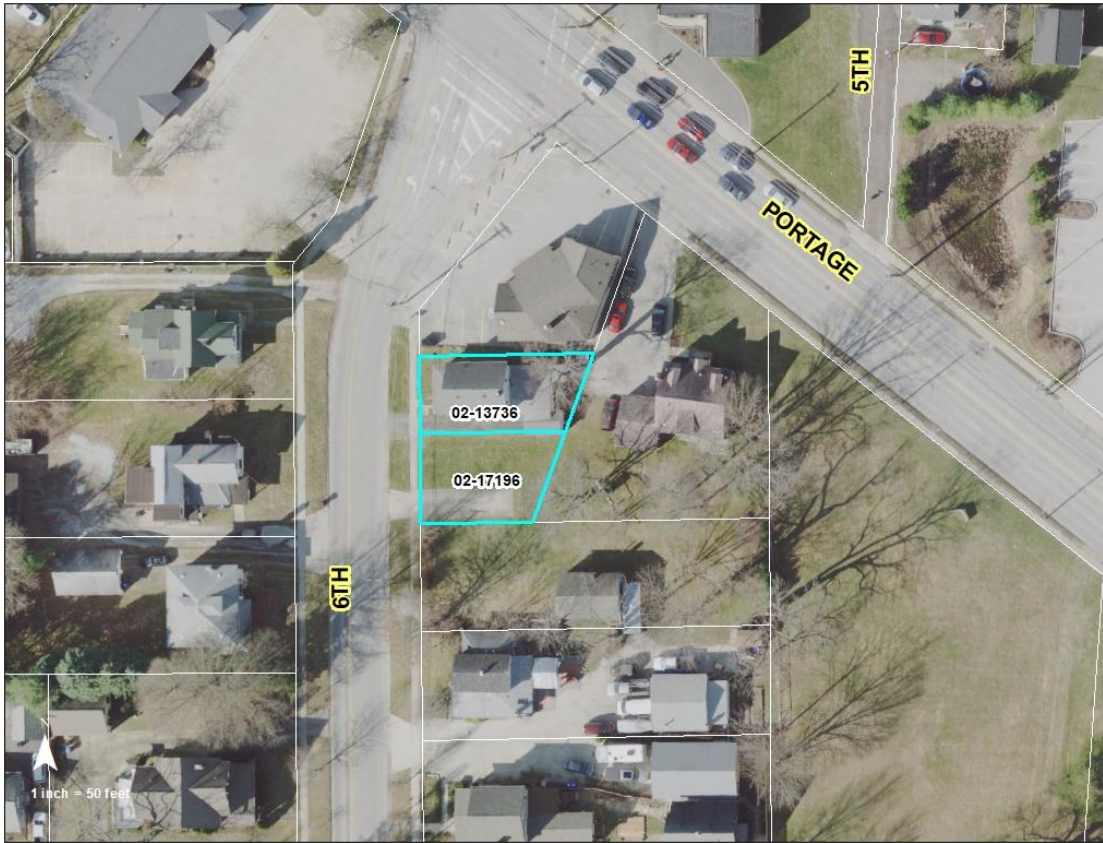
Section 4. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety, convenience and welfare of the City of Cuyahoga Falls and the inhabitants thereof, for the reason that it is immediately necessary to permit timely and appropriate development of this property, and provided it receives the affirmative vote of two thirds of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise it shall take effect and be in force at the earliest period allowed by law.

Passed: \_\_\_\_\_  
President of Council

\_\_\_\_\_  
Clerk of Council

Approved: \_\_\_\_\_  
Mayor

10/23/2023  
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3 CITY OF CUYAHOGA FALLS, OHIO

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5 ORDINANCE NO. - 2023

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7 AN ORDINANCE ESTABLISHING ANNUAL  
8 APPROPRIATIONS OF MONEY FOR THE CURRENT  
9 EXPENSES, CAPITAL EXPENDITURES AND OTHER  
10 EXPENSES OF THE CITY OF CUYAHOGA FALLS FOR THE  
11 FISCAL YEAR ENDING DECEMBER 31, 2024, AND  
12 DECLARING AN EMERGENCY.

13  
14 WHEREAS, Ohio Revised Code §5705.38 requires local taxing authorities to pass an  
15 annual appropriations measure classified so as to set forth the amounts appropriated to  
16 each office, department and division of the taxing authority; and

17  
18 WHEREAS, Article VI, Section 6 of the City Charter requires the Mayor to submit an  
19 estimated budget for the coming fiscal year showing the requested allotments of the  
20 appropriations and estimated income for each office or department for the calendar year.

21  
22 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga Falls,  
23 County of Summit and State of Ohio, that:

24  
25 Section 1. In order to provide for the current expenses, capital expenditures, and  
26 other expenses of the City of Cuyahoga Falls for the fiscal year ending December 31,  
27 2024, the sums summarized in Exhibit A, which is attached hereto incorporated herein  
28 by reference, are hereby appropriated and authorized for encumbrance and/or  
29 expenditure as provided therein.

30  
31 Section 2. The fund transfers set forth in detail in Exhibit A2, and incorporated herein  
32 by reference, are hereby authorized and approved.

33  
34 Section 3. The budget for each office and department of the City is hereby determined  
35 and approved as set forth in Exhibit B, which is attached hereto and incorporated herein  
36 by reference, and the expenditures authorized therein, and the amount authorized, shall  
37 be made in accordance with the line items identified in Exhibit B, and any disbursements  
38 within any line item set forth in Exhibit B may be paid out of the appropriations made  
39 therefor.

40  
41 Section 4. No transfers of sums shall be made between departments. Transfers of  
42 sums from one line item listed in Exhibit B to another line item, within the same  
43 department, at any time within the fiscal year which exceed in the aggregate seven  
44 percent (7%) of the amount originally appropriated in the line item from which the  
45 transfer is made, or \$10,000.00, whichever is less, shall be prohibited unless authorized  
46 by ordinance or resolution of Council.

47  
48 Section 5. Any amounts encumbered in a fiscal year prior to fiscal year 2024 in any  
49 and all funds of the City, are hereby re-appropriated for the purpose of expenditure in  
50 2024 or thereafter.

51  
52 Section 6. All funds not individually listed in this ordinance but included in the 2024  
53 Alternative Tax Budget Information of the City of Cuyahoga Falls and included in the  
54 Amended Official Certificate of Estimated Resources for 2024 as issued by the County of  
55 Summit Budget Commission are hereby appropriated for the purpose of encumbrance



56 and/or expenditure.

57

58 Section 7. Any other ordinances or resolutions or portions of ordinances and  
59 resolutions inconsistent herewith are hereby repealed, but any ordinances and  
60 resolutions not inconsistent herewith and which have not previously been repealed are  
61 hereby ratified and confirmed.

62

63 Section 8. It is found and determined that all formal actions of this Council  
64 concerning and relating to the adoption of this ordinance were adopted in an open  
65 meeting of this Council, and that all deliberations of this Council and of any of its  
66 committees that resulted in such formal action, were in meetings open to the public, in  
67 compliance with all legal requirements, to the extent applicable, including Chapter 107  
68 of the Codified Ordinances.

69 Section 9. This ordinance is hereby declared to be an emergency measure necessary  
70 for the preservation of the public peace, health, safety, convenience and welfare of the  
71 City of Cuyahoga Falls and the inhabitants thereof for the reason that authority is  
72 required for the payment of operations, other and capital expenses of the City of  
73 Cuyahoga Falls and provided it receives the affirmative vote of two-thirds of the members  
74 elected or appointed to Council, it shall take effect and be in force immediately upon its  
75 passage and approval by the Mayor; otherwise it shall take effect and be in force at the  
76 earliest period allowed by law.

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79 Passed: \_\_\_\_\_

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President of Council

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Clerk of Council

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87 Approved: \_\_\_\_\_

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Mayor

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4 CITY OF CUYAHOGA FALLS, OHIO

5  
6 ORDINANCE NO. - 2023

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9 AN ORDINANCE CONSENTING TO THE  
10 RESURFACING OF STATE ROUTE 8 FROM THE  
11 SOUTHERN CORPORATION LIMIT TO THE  
12 NORTHERN CORPORATION LIMIT, WITHIN THE CITY  
13 OF CUYAHOGA FALLS, BY THE STATE OF OHIO,  
14 AUTHORIZING FINANCIAL COOPERATION  
15 THEREOF, AND DECLARING AN EMERGENCY.  
16  
17

18 WHEREAS, the State of Ohio has identified the need for and proposes the  
19 improvement of a portion of the public highway, including necessary ancillary  
20 work, in the City of Cuyahoga Falls, said portion of highway within the municipal  
21 corporation limits being hereinafter referred to as the Improvement, and  
22 described as follows: The resurfacing of State Route 8 from the southern  
23 corporation limit to the northern corporation limit, including ancillary work; and  
24

25 WHEREAS, Ohio Revised Code §5521.01 specifies that the consent of this  
26 Council is required prior to the improvement of a state highway within the City's  
27 corporate limits,  
28

29 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga  
30 Falls, County of Summit and State of Ohio, that:  
31

32 Section 1. This Council hereby consents to the resurfacing of State Route 8  
33 from the southern corporation limit to the northern corporation limit, within the  
34 City of Cuyahoga Falls, identified as PID 100936, SUM-SR8-02.67, including  
35 necessary ancillary work.  
36

37 Section 2. This Council's consent is granted with the following  
38 understandings:  
39

40 A. The City further agrees to pay One Hundred Percent (100%) of the cost of  
41 those features requested by the City which are determined by the State and  
42 Federal Highway Administration to be unnecessary for the Project.  
43

44 B. The City agrees that all right-of-way required for the described project will  
45 be acquired and/or made available in accordance with current State and  
46 Federal regulations. The City also understands that right-of-way costs include  
47 eligible utility costs.  
48

49 C. Upon completion of the described Project, and unless otherwise agreed,  
50 the City shall: (1) provide adequate maintenance for the described Project in  
51 accordance with all applicable State and Federal law, including, but not  
52 limited to, 23 USC §1116; (2) provide ample financial provisions, as necessary,

53 for the maintenance of the described Project; (3) maintain the right-of-way,  
54 keeping it free of obstructions; and (4) hold said right-of-way inviolate for  
55 public highway purposes.

56  
57 D. The Director of Public Service or the Mayor of the City of Cuyahoga Falls  
58 are authorized on behalf of the City of Cuyahoga Falls to enter into contracts  
59 with the State of Ohio Department of Transportation necessary to complete  
60 the above-described Project.

61  
62 Section 3. The Clerk of Council is hereby directed to transmit to the Director  
63 of Transportation a certified copy of this Ordinance.

64  
65 Section 4. It is found and determined that all formal actions of this Council  
66 concerning and relating to the adoption of this ordinance were adopted in an  
67 open meeting of this Council, and that all deliberations of this Council and of any  
68 of its committees that resulted in such formal action, were in meetings open to  
69 the public, in compliance with all legal requirements, to the extent applicable,  
70 including Chapter 107 of the Codified Ordinances.

71  
72 Section 5. This ordinance is hereby declared to be an emergency measure  
73 necessary for the preservation of the public peace, health, safety, convenience  
74 and welfare of the City of Cuyahoga Falls and the inhabitants thereof, provided  
75 it receives the affirmative vote of two thirds of the members elected or appointed  
76 to Council, it shall take effect and be in force immediately upon its passage and  
77 approval by the Mayor; otherwise it shall take effect and be in force at the earliest  
78 period allowed by law.

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83 Passed: \_\_\_\_\_  
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85 President of Council  
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90 Clerk of Council

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93 Approved: \_\_\_\_\_  
94 \_\_\_\_\_  
95 Mayor

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4 CITY OF CUYAHOGA FALLS, OHIO

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6 ORDINANCE NO. - 2023

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8 AN ORDINANCE AUTHORIZING THE DIRECTOR OF PUBLIC  
9 SERVICE TO APPLY FOR FEDERAL SURFACE  
10 TRANSPORTATION BLOCK GRANT (STBG) FUNDS  
11 PROGRAMMED BY THE AKRON METROPOLITAN AREA  
12 TRANSPORTATION STUDY (AMATS) TO IMPROVE THE  
13 STATE ROAD PHASE II CORRIDOR, AND DECLARING AN  
14 EMERGENCY.

15  
16 WHEREAS, the completion of the improvement on the State Road Phase II Corridor is  
17 important to the City of Cuyahoga Falls in order to improve safety and mobility; and  
18

19 WHEREAS, this need to improve safety and mobility is vital to improve the quality of  
20 life for the citizens and motoring public by reducing emissions, and improving the overall  
21 safety and well-being of the citizens and visitors of the City of Cuyahoga Falls; and  
22

23 WHEREAS, the State Road Phase II Corridor is in need of operational improvements,  
24 currently identified as the construction of new curbs, turn lanes and signals where  
25 warranted and a multi-use path on State Road.  
26

27 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga Falls,  
28 County of Summit and State of Ohio, that:  
29

30 Section 1. The Director of Public Service is authorized to apply for Federal Surface  
31 Transportation Block Grant (STBG) Funds programmed by the Akron Metropolitan Area  
32 Transportation Study (AMATS), for the following widening project:  
33

- 34 (1) State Road Phase II Improvements, from Quick Road to Seasons Road.  
35

36 Section 2. This Council’s authorization is granted with the following understandings:  
37

- 38 A. The City will bear one hundred percent (100%) of the cost of  
39 preliminary engineering.  
40 B. The City will bear one hundred percent (100%) of the total cost of those  
41 features requested by the City that are not eligible for Federal  
42 participation.  
43 C. The Federal share will assume eighty percent (80%) of the construction  
44 cost of the improvement not to exceed \$6,000,000. The City will be  
45 responsible for the local share.  
46 D. The City of Cuyahoga Falls is in receipt of and acknowledges the  
47 applicability of the AMATS “Funding Policy Guidelines” to this funding  
48 request.  
49

50 Section 3. Any ordinances or resolutions or portions of ordinances and resolutions  
51 inconsistent herewith be and the same are hereby repealed, but any ordinances and  
52 resolutions not inconsistent herewith and which have not previously been repealed are  
53 hereby ratified and confirmed.  
54

55 Section 4. It is found and determined that all formal actions of this Council  
56 concerning and relating to the adoption of this ordinance were adopted in an open  
57 meeting of this Council, and that all deliberations of this Council and of any of its  
58 committees that resulted in such formal action, were in meetings open to the public, in  
59 compliance with all legal requirements, to the extent applicable, including Chapter 107  
60 of the Codified Ordinances.  
61

62 Section 5. This ordinance is hereby declared to be an emergency measure necessary  
63 for the preservation of the public peace, health, safety, convenience and welfare of the  
64 City of Cuyahoga Falls and the inhabitants thereof, provided it receives the affirmative  
65 vote of two thirds of the members elected or appointed to Council, it shall take effect  
66 and be in force immediately upon its passage and approval by the Mayor; otherwise it  
67 shall take effect and be in force at the earliest period allowed by law.  
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73 Passed: \_\_\_\_\_  
74 \_\_\_\_\_  
75 President of Council  
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80 Clerk of Council  
81 Approved: \_\_\_\_\_  
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85 \_\_\_\_\_  
86 Mayor  
87 10/23/2023

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4 CITY OF CUYAHOGA FALLS, OHIO

5  
6 ORDINANCE NO. - 2023

7  
8 AN ORDINANCE AUTHORIZING THE DIRECTOR OF PUBLIC  
9 SERVICE TO APPLY FOR FEDERAL SURFACE TRANSPORTATION  
10 BLOCK GRANT (STBG) FUNDS PROGRAMMED BY THE AKRON  
11 METROPOLITAN AREA TRANSPORTATION STUDY (AMATS), FOR  
12 THE RESURFACING OF MUNROE FALLS AVENUE, BETWEEN  
13 BAILEY ROAD AND THE EASTERN CORPORATION LINE, AND  
14 DECLARING AN EMERGENCY.  
15

16 WHEREAS, the City Engineer has identified the need for and proposes the resurfacing of  
17 Munroe Falls Avenue between Bailey Road and the eastern corporation limits; and  
18

19 WHEREAS, the Akron Metropolitan Area Transportation Study (AMATS) is conducting a  
20 competitive grant process under which Federal Surface Transportation Funds may be made  
21 available to partially support construction costs for City-sponsored projects,  
22

23 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga Falls, County of  
24 Summit and State of Ohio, that:  
25

26 Section 1. The Director of Public Service is authorized to apply for and accept financial  
27 assistance in the form of a grant from the U.S. Department of Transportation, through the Akron  
28 Metropolitan Area Transportation Study (AMATS), for the purpose of supporting construction  
29 costs related to the Project, as follows:  
30

31 Project Name: Munroe Falls Avenue Resurfacing  
32

33 Description: From Bailey Road to the Eastern Corporation Limits, approximately 5,300-feet;  
34 resurface roadway including grind and pave three-inches (3”) of asphalt pavement, restripe  
35 pavement markings and replace traffic loops.  
36  
37

38 Section 2. This Council’s authorization is granted with the following understandings:  
39

- 40 A. The City will bear one hundred percent (100%) of the cost of preliminary  
41 engineering.
- 42 B. The City will bear one hundred percent (100%) of the total cost of those features  
43 requested by the City which are not eligible for Federal participation.
- 44 C. The Federal share will assume eighty percent (80%) of the construction cost of  
45 the improvement not to exceed \$800,000. The City will be responsible for the  
46 local share.
- 47 D. The City of Cuyahoga Falls is in receipt of and acknowledges the applicability  
48 of the AMATS “Funding Policy Guidelines” to this funding request.
- 49 E. The Director of Finance be and hereby is authorized and directed to make  
50 payment for same from the Capital Projects Fund.  
51

52 Section 3. Any ordinances or resolutions or portions of ordinances and resolutions  
53 inconsistent herewith be and the same are hereby repealed, but any ordinances and resolutions  
54 not inconsistent herewith and which have not previously been repealed are hereby ratified and  
55 confirmed.

56 Section 4. It is found and determined that all formal actions of this Council concerning and  
57 relating to the adoption of this ordinance were adopted in an open meeting of this Council, and  
58 that all deliberations of this Council and of any of its committees that resulted in such formal  
59 action, were in meetings open to the public, in compliance with all legal requirements, to the  
60 extent applicable, including Chapter 107 of the Codified Ordinances.

61  
62 Section 5. This ordinance is hereby declared to be an emergency measure necessary for the  
63 preservation of the public peace, health, safety, convenience and welfare of the City of Cuyahoga  
64 Falls and the inhabitants thereof, provided it receives the affirmative vote of two thirds of the  
65 members elected or appointed to Council, it shall take effect and be in force immediately upon  
66 its passage and approval by the Mayor; otherwise it shall take effect and be in force at the earliest  
67 period allowed by law.

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73 Passed: \_\_\_\_\_  
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75 President of Council

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79 Clerk of Council

80 Approved: \_\_\_\_\_  
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83 Mayor

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86 [\\cf-file04\LDPublic\Council\2023ords\10-23-23\2023STBGfundsforMunroe Falls Avenue  
87 paving ordinance.docx](file:///C:/cf-file04/LDPublic/Council/2023ords/10-23-23/2023STBGfundsforMunroe%20Falls%20Avenue%20paving%20ordinance.docx)

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4 CITY OF CUYAHOGA FALLS, OHIO

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6 ORDINANCE NO. - 2023

7  
8 AN ORDINANCE AUTHORIZING THE DIRECTOR OF PUBLIC  
9 SERVICE TO APPLY FOR FEDERAL CARBON REDUCTION GRANT  
10 (CRP) FUNDS PROGRAMMED BY THE AKRON METROPOLITAN  
11 AREA TRANSPORTATION STUDY (AMATS) FOR THE AKRON-  
12 PENINSULA ROAD MULTI-USE TRAIL, AND DECLARING AN  
13 EMERGENCY.

14  
15 WHEREAS, the completion of the improvement on the Akron-Peninsula Road is important to  
16 the City of Cuyahoga Falls in order to improve safety and mobility; and

17  
18 WHEREAS, this need to improve safety and mobility is vital to improve the quality of life for  
19 the citizens and motoring public by reducing emissions, and improving the overall safety and  
20 well-being of the citizens and visitors of the City of Cuyahoga Falls; and

21  
22 WHEREAS, Akron-Peninsula Road is in need of operational improvements, currently identified  
23 as the construction of a multi-use trail.

24  
25 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga Falls, County  
26 of Summit and State of Ohio, that:

27  
28 Section 1. The Director of Public Service is authorized to apply for Federal Carbon Reduction  
29 Grant (CRP) Funds programmed by the Akron Metropolitan Area Transportation Study (AMATS),  
30 for the following widening project:

- 31  
32 (1) Akron-Peninsula Road multi-use trail

33  
34 Section 2. This Council’s authorization is granted with the following understandings:

- 35  
36 A. The City will bear one hundred percent (100%) of the cost of preliminary  
37 engineering.  
38 B. The City will bear one hundred percent (100%) of the total cost of those features  
39 requested by the City that are not eligible for Federal participation.  
40 C. The Federal share will assume eighty percent (80%) of the construction cost of  
41 the improvement not to exceed \$2,000,000. The City will be responsible for the  
42 local share.  
43 D. The City of Cuyahoga Falls is in receipt of and acknowledges the applicability  
44 of the AMATS “Funding Policy Guidelines” to this funding request.

45  
46 Section 3. Any ordinances or resolutions or portions of ordinances and resolutions  
47 inconsistent herewith be and the same are hereby repealed, but any ordinances and resolutions  
48 not inconsistent herewith and which have not previously been repealed are hereby ratified and  
49 confirmed.



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Section 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, to the extent applicable, including Chapter 107 of the Codified Ordinances.

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

Passed: \_\_\_\_\_  
\_\_\_\_\_  
President of Council

\_\_\_\_\_  
Clerk of Council

Approved: \_\_\_\_\_  
\_\_\_\_\_  
Mayor

2  
3 CITY OF CUYAHOGA FALLS, OHIO

4  
5 ORDINANCE NO. - 2023

6  
7 AN ORDINANCE AUTHORIZING THE DIRECTOR OF PUBLIC  
8 SERVICE TO ENTER INTO A COOPERATIVE AGREEMENT WITH  
9 THE CITY OF AKRON, OHIO, TO SHARE THE COST OF  
10 ENGINEERING AND CONSTRUCTION FOR THE AKRON-  
11 PENINSULA ROAD MULTI-USE TRAIL, AND DECLARING AN  
12 EMERGENCY.

13  
14 WHEREAS, it is necessary to have a cooperation agreement between the cities of Cuyahoga  
15 Falls and Akron to make application for Akron Metropolitan Area Transportation Study (AMATS)  
16 Federal Transportation Alternatives Set Aside and Carbon Reduction Grant Funds for the Akron-  
17 Peninsula Road multi-use trail; and

18  
19 WHEREAS, it is necessary to share the cost of the Akron-Peninsula Road multi-use trail  
20 between the City of Cuyahoga Falls and the City of Akron.

21  
22 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga Falls, County  
23 of Summit and State of Ohio:

24  
25 Section 1. The Director of Public Service be and hereby is authorized to enter into a  
26 cooperative agreement with the City of Akron to share the cost of engineering and construction  
27 for the Akron-Peninsula Road multi-use trail.

28  
29 Section 2. The Director of Finance be and hereby is authorized and directed to make payment  
30 from the Capital Projects Fund.

31  
32 Section 3. Any other ordinances and resolutions or portions of ordinances and resolutions  
33 inconsistent herewith be and the same are hereby repealed, but any ordinances and resolutions  
34 or portions of ordinances and resolutions not inconsistent herewith and which have not  
35 previously been repealed are hereby ratified and confirmed.

36  
37 Section 4. It is found and determined that all formal actions of this Council concerning and  
38 relating to the adoption of this Ordinance were adopted in an open meeting of this Council and  
39 that all deliberations of this Council and any of its Committees that resulted in such formal  
40 action were in meetings open to the public in compliance with all legal requirements, to the  
41 extent applicable, including Chapter 107 of the Codified Ordinances.

42  
43 Section 5. This ordinance is hereby declared to be an emergency measure necessary for the  
44 preservation of the public peace, health, safety, convenience and welfare of the City of Cuyahoga  
45 Falls and the inhabitants thereof, provided it receives the affirmative vote of two thirds of the  
46 members elected or appointed to Council, it shall take effect and be in force immediately upon  
47 its passage and approval by the Mayor, otherwise it shall take effect and be in force at the earliest  
48 period allowed by law.

56 Passed: \_\_\_\_\_

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68 Approved: \_\_\_\_\_

69 10/23/2023

\_\_\_\_\_  
President of Council

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
Mayor

2  
3  
4 CITY OF CUYAHOGA FALLS, OHIO

5  
6 ORDINANCE NO. - 2023

7  
8 AN ORDINANCE AUTHORIZING THE DIRECTOR OF PUBLIC  
9 SERVICE TO APPLY FOR FEDERAL TRANSPORTATION  
10 ALTERNATIVES SET ASIDE (TASA) FUNDS PROGRAMMED BY  
11 THE AKRON METROPOLITAN AREA TRANSPORTATION STUDY  
12 (AMATS) FOR THE AKRON-PENINSULA ROAD MULTI-USE TRAIL,  
13 AND DECLARING AN EMERGENCY.

14  
15 WHEREAS, the completion of the improvement on the Akron-Peninsula Road is important to  
16 the City of Cuyahoga Falls in order to improve safety and mobility; and

17  
18 WHEREAS, this need to improve safety and mobility is vital to improve the quality of life for  
19 the citizens and motoring public by reducing emissions, and improving the overall safety and  
20 well-being of the citizens and visitors of the City of Cuyahoga Falls; and

21  
22 WHEREAS, Akron-Peninsula Road is in need of operational improvements, currently identified  
23 as the construction of a multi-use trail.

24  
25 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga Falls, County  
26 of Summit and State of Ohio, that:

27  
28 Section 1. The Director of Public Service is authorized to apply for Federal Transportation  
29 Alternatives Set Aside (TASA) Funds programmed by the Akron Metropolitan Area Transportation  
30 Study (AMATS), for the following widening project:

- 31  
32 (1) Akron-Peninsula Road multi-use trail

33  
34 Section 2. This Council’s authorization is granted with the following understandings:

- 35  
36 A. The City will bear one hundred percent (100%) of the cost of preliminary  
37 engineering.  
38 B. The City will bear one hundred percent (100%) of the total cost of those features  
39 requested by the City that are not eligible for Federal participation.  
40 C. The Federal share will assume eighty percent (80%) of the construction cost of  
41 the improvement not to exceed \$1,000,000. The City will be responsible for the  
42 local share.  
43 D. The City of Cuyahoga Falls is in receipt of and acknowledges the applicability  
44 of the AMATS “Funding Policy Guidelines” to this funding request.

45  
46 Section 3. Any ordinances or resolutions or portions of ordinances and resolutions  
47 inconsistent herewith be and the same are hereby repealed, but any ordinances and resolutions  
48 not inconsistent herewith and which have not previously been repealed are hereby ratified and  
49 confirmed.

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Section 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, to the extent applicable, including Chapter 107 of the Codified Ordinances.

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

Passed: \_\_\_\_\_  
\_\_\_\_\_  
President of Council

\_\_\_\_\_  
Clerk of Council

Approved: \_\_\_\_\_  
\_\_\_\_\_  
Mayor

2  
3 CITY OF CUYAHOGA FALLS, OHIO

4  
5 ORDINANCE NO. - 2023

6  
7 AN ORDINANCE AMENDING AND/OR  
8 SUPPLEMENTING TITLE 7 TAXATION, CHAPTER  
9 164, MUNICIPAL INCOME TAX, TO COMPLY WITH  
10 STATE LAW MANDATES, AND DECLARING AN  
11 EMERGENCY.  
12

13 WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII,  
14 Section 3, provides that “municipalities shall have authority to exercise all powers  
15 of local self-government,” and the municipal taxing power is one of such powers  
16 of local self-government delegated by the people of the State to the people of  
17 municipalities; and  
18

19 WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the  
20 General Assembly may restrict a municipality’s power of taxation to the extent  
21 necessary to prevent abuse of such power, and Article XVIII, Section 13 of the  
22 Ohio Constitution states that “laws may be passed to limit the powers of  
23 municipalities to levy taxes and incur debts for local purposes;” and  
24

25 WHEREAS, the General Assembly has determined that it is necessary and  
26 appropriate to amend Chapter 718 of the Ohio Revised Code, supplementing  
27 statutory requirements for municipal income tax codes in Ohio; and  
28

29 WHEREAS, more specifically, the General Assembly enacted H.B. 33 in  
30 2023, and mandated that municipal income tax codes be amended such that  
31 any income or withholding tax is “levied in accordance with the provisions and  
32 limitations specified in Chapter 718”; and  
33

34 WHEREAS, upon review of H.B. 33 and the Codified Ordinances of the City  
35 Cuyahoga Falls, this Ordinance is found and determined by this Council to  
36 enact the amendments required prior to the January 1, 2024 deadline to be  
37 in accord with the provisions and limitations specified in Chapter 718 of the  
38 Revised Code.  
39

40 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga  
41 Falls, County of Summit, and State of Ohio, that:  
42

43 Section 1. Title 7, Taxation, Chapter 164, Municipal Income Tax, is hereby  
44 amended and/or supplemented as follows (new text double underlined; deleted  
45 text in ~~strike through~~):  
46  
47  
48  
49  
50  
51

52 **164.08 NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX;**  
53 **ALTERNATIVE APPORTIONMENT.**

54  
55 This Section applies to any taxpayer engaged in a business or profession in the  
56 Municipality unless the taxpayer is an individual who resides in the Municipality  
57 or the taxpayer is an electric company, combined company, or telephone  
58 company that is subject to and required to file reports under Chapter 5745 of the  
59 Ohio Revised Code. For purposes of this Section, the municipality is defined in  
60 Section 164.05(t) and the net profit calculated herein shall apply as set forth in  
61 Section 164.06 and 164.07 of this Chapter.

62 (a) Except as otherwise provided in divisions (b) and (j) of this Section, nNet  
63 profit from a business or profession conducted both within and outside of the  
64 boundaries of the Municipality shall be considered as having a taxable situs in  
65 the Municipality for purposes of municipal income taxation in the same  
66 proportion as the average ratio of the following:

67 (1) The average original cost of the real property and tangible personal  
68 property owned or used by the taxpayer in the business or profession in the  
69 Municipality during the taxable period to the average original cost of all of the  
70 real and tangible personal property owned or used by the taxpayer in the  
71 business or profession during the same period, wherever situated. As used in the  
72 preceding sentence, tangible personal or real property shall include property  
73 rented or leased by the taxpayer and the value of such property shall be  
74 determined by multiplying the annual rental thereon by eight;

75 (2) Wages, salaries, and other compensation paid during the taxable period  
76 to individuals employed in the business or profession for services performed in  
77 the Municipality to wages, salaries, and other compensation paid during the  
78 same period to individuals employed in the business or profession, wherever the  
79 individual's services are performed, excluding compensation from which taxes  
80 are not required to be withheld under Section 164.11 of this Chapter;

81 (3) Total gross receipts of the business or profession from sales and rentals  
82 made and services performed during the taxable period in the Municipality to  
83 total gross receipts of the business or profession during the same period from  
84 sales, rentals, and services, wherever made or performed.

85 (b)(1) If the apportionment factors described in Division (a) of this Section do  
86 not fairly represent the extent of a taxpayer's business activity in the  
87 Municipality, the taxpayer may request, or the Tax Administrator may require,  
88 that the taxpayer use, with respect to all or any portion of the income of the  
89 taxpayer, an alternative apportionment method involving one or more of the  
90 following:

- 91 i. Separate accounting;  
92 ii. The exclusion of one or more of the factors;  
93 iii. The inclusion of one or more additional factors that would provide for  
94 a more fair apportionment of the income of the taxpayer to the Municipality;  
95 iv. A modification of one or more of the factors.

96 (2) A taxpayer request to use an alternative apportionment method shall be  
97 in writing and shall accompany a tax return, timely filed appeal of an assessment,  
98 or timely filed amended tax return. The taxpayer may use the requested  
99 alternative method unless the Tax Administrator denies the request in an  
100 assessment issued within the period prescribed by Section 164.33 of this  
101 Chapter.

102 (3) The Tax Administrator may require a taxpayer to use an alternative  
103 apportionment method as described in Division (b)(1) of this Section only by

104 issuing an assessment to the taxpayer within the period prescribed by  
105 Section 164.33 of this Chapter.

106 (4) Nothing in Division (b) of this Section nullifies or otherwise affects any  
107 alternative apportionment arrangement approved by the Tax Administrator or  
108 otherwise agreed upon by both the Tax Administrator and taxpayer before  
109 January 1, 2016.

110 (c) As used in Division (a)(2) of this Section, "wages, salaries, and other  
111 compensation" includes only wages, salaries, or other compensation paid to an  
112 employee for services performed at any of the following locations:

113 (1) A location that is owned, controlled, or used by, rented to, or under the  
114 possession of one of the following:

115 i. The employer;

116 ii. A vendor, customer, client, or patient of the employer, or a related  
117 member of such a vendor, customer, client, or patient;

118 iii. A vendor, customer, client, or patient of a person described in Division  
119 (c)(1)(ii) of this Section, or a related member of such a vendor, customer, client,  
120 or patient.

121 (2) Any location at which a trial, appeal, hearing, investigation, inquiry,  
122 review, court-martial, or similar administrative, judicial, or legislative matter or  
123 proceeding is being conducted, provided that the compensation is paid for  
124 services performed for, or on behalf of, the employer or that the employee's  
125 presence at the location directly or indirectly benefits the employer;

126 (3) Any other location, if the Tax Administrator determines that the  
127 employer directed the employee to perform the services at the other location in  
128 lieu of a location described in Division (c)(1) or (2) of this Section solely in order  
129 to avoid or reduce the employer's municipal income tax liability. If the Tax  
130 Administrator makes such a determination, the employer may dispute the  
131 determination by establishing, by a preponderance of the evidence, that the Tax  
132 Administrator's determination was unreasonable.

133 (d) For the purposes of Division (a)(3) of this Section, and except as provided  
134 in division (j) of this Section, receipts from sales and rentals made and services  
135 performed shall be situated to a municipal corporation as follows:

136 (1) Gross receipts from the sale of tangible personal property shall be  
137 situated to the municipal corporation only if, regardless of where title passes, the  
138 property meets either of the following criteria:

139 i. The property is shipped to or delivered within the municipal corporation  
140 from a stock of goods located within the municipal corporation.

141 ii. The property is delivered within the municipal corporation from a  
142 location outside the municipal corporation, provided the taxpayer is regularly  
143 engaged through its own employees in the solicitation or promotion of sales  
144 within such municipal corporation and the sales result from such solicitation or  
145 promotion.

146 (2) Gross receipts from the sale of services shall be situated to the municipal  
147 corporation to the extent that such services are performed in the municipal  
148 corporation.

149 (3) To the extent included in income, gross receipts from the sale of real  
150 property located in the municipal corporation shall be situated to the municipal  
151 corporation.

152 (4) To the extent included in income, gross receipts from rents and royalties  
153 from real property located in the municipal corporation shall be situated to the  
154 municipal corporation.



155 (5) Gross receipts from rents and royalties from tangible personal property  
156 shall be situated to the municipal corporation based upon the extent to which the  
157 tangible personal property is used in the municipal corporation.

158 (e) The net profit received by an individual taxpayer from the rental of real  
159 estate owned directly by the individual or by a disregarded entity owned by the  
160 individual shall be subject to tax only by the municipal corporation in which the  
161 property generating the net profit is located and the municipal corporation in  
162 which the individual taxpayer that receives the net profit resides. A municipal  
163 corporation shall allow such taxpayers to elect to use separate accounting for the  
164 purpose of calculating net profit situated under this Division to the municipal  
165 corporation in which the property is located. For purposes of the application of  
166 any net operating loss realized from the rental of real estate, said loss is to be  
167 applied using separate accounting as it relates to those properties within a given  
168 municipal taxing jurisdiction. Common or shared expenses relating to rental real  
169 estate shall be allocated equally among all rental properties.

170 (f) (1) Except as provided in Division (f)(2) of this Section, commissions  
171 received by a real estate agent or broker relating to the sale, purchase, or lease  
172 of real estate shall be situated to the municipal corporation in which the real estate  
173 is located. Net profit reported by the real estate agent or broker shall be allocated  
174 to a municipal corporation based upon the ratio of the commissions the agent or  
175 broker received from the sale, purchase, or lease of real estate located in the  
176 municipal corporation to the commissions received from the sale, purchase, or  
177 lease of real estate everywhere in the taxable year.

178 (2) An individual who is a resident of a municipal corporation that imposes  
179 a municipal income tax shall report the individual's net profit from all real estate  
180 activity on the individual's annual tax return for that municipal corporation. The  
181 individual may claim a credit for taxes the individual paid on such net profit to  
182 another municipal corporation to the extent that such credit is allowed  
183 under 164.14 of this Chapter.

184 (g) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer  
185 deducted any amount with respect to a stock option granted to an employee, the  
186 taxpayer shall add the amount that is exempt from taxation to the taxpayer's net  
187 profit that was apportioned to that municipal corporation. The taxpayer will not  
188 be required to add to its net profit that was apportioned to that Municipal  
189 Corporation any amount other than the amount upon which the employee would  
190 be required to pay tax were the amount related to the stock option not exempted  
191 from taxation. This Division applies solely for the purpose of making an  
192 adjustment to the amount of a taxpayer's net profit that was apportioned to a  
193 municipal corporation under this Section.

194 (h) When calculating the ratios described in Division (a) or Division (b) of this  
195 Section, the owner of a disregarded entity shall include in the owner's ratios the  
196 property, payroll, and gross receipts of such disregarded entity.

197 (Ord. 4-2018. Passed 1-22-18.)

198 (i) Election to be subject to R.C. §§718.80 to 718.95.

199 (1) The City of Cuyahoga Falls hereby adopts and incorporates herein by  
200 reference R.C. §§ 718.80 to 718.95 for tax years beginning on or after January 1,  
201 2018.

202 (2) A taxpayer, as defined in division (3) of this section, may elect to be  
203 subject to R.C. §§718.80 to 718.95 in lieu of the provisions of this chapter.

204 (3) "Taxpayer" has the same meaning as in R.C. §718.01, except that  
205 "taxpayer" does not include natural persons or entities subject to the tax imposed  
206 under R.C. Chapter 5745. "Taxpayer" may include receivers, assignees, or

207 trustees in bankruptcy when such persons are required to assume the role of a  
208 taxpayer.

209 (Ord. 13-2021. Passed 3-8-21.)

210 (j) As used in this division:

211 (1) "Qualifying remote employee or owner" means an individual who is an  
212 employee of a taxpayer or who is a partner or member holding an ownership  
213 interest in a taxpayer that is treated as a partnership for federal income tax  
214 purposes, provided that the individual meets both of the following criteria:

215 (i) The taxpayer has assigned the individual to a qualifying reporting  
216 location.

217 (ii) The individual is permitted or required to perform services for the  
218 taxpayer at a qualifying remote work location.

219 (2) "Qualifying remote work location" means a permanent or temporary  
220 location at which an employee or owner chooses or is required to perform services  
221 for the taxpayer, other than a reporting location of the taxpayer or any other  
222 location owned or controlled by a customer or client of the taxpayer. "Qualifying  
223 remote work location" may include the residence of an employee or owner and  
224 may be located outside of a municipal corporation that imposes an income tax in  
225 accordance with this chapter. An employee or owner may have more than one  
226 qualifying remote work location during a taxable year.

227 (3) "Reporting location" means either of the following:

228 (i) A permanent or temporary place of doing business, such as an office,  
229 warehouse, storefront, construction site, or similar location, that is owned or  
230 controlled directly or indirectly by the taxpayer;

231 (ii) Any location in this state owned or controlled by a customer or client  
232 of the taxpayer, provided that the taxpayer is required to withhold taxes under  
233 Chapter 164.10, on qualifying wages paid to an employee for the performance of  
234 personal services at that location.

235 (4) "Qualifying reporting location" means one of the following:

236 (i) The reporting location in this state at which an employee or owner  
237 performs services for the taxpayer on a regular or periodic basis during the  
238 taxable year;

239 (ii) If no reporting location exists in this state for an employee or owner  
240 under division (j)(4)(i) of this section, the reporting location in this state at which  
241 the employee's or owner's supervisor regularly or periodically reports during the  
242 taxable year;

243 (iii) If no reporting location exists in this state for an employee or owner  
244 under division (j)(4)(i) or (ii) of this section, the location that the taxpayer

245 otherwise assigns as the employee's or owner's qualifying reporting location,  
246 provided the assignment is made in good faith and is recorded and maintained  
247 in the taxpayer's business records. A taxpayer may change the qualifying  
248 reporting location designated for an employee or owner under this division at any  
249 time.

250 (k) For tax years ending on or after December 31, 2023, a taxpayer may elect to  
251 apply the provisions of this division to the apportionment of its net profit from a  
252 business or profession. For taxpayers that make this election, the provisions of  
253 this Section apply to such apportionment except as otherwise provided in this  
254 division.

255 A taxpayer shall make the election allowed under this division in writing on or  
256 with the taxpayer's net profit return or, if applicable, a timely filed amended net  
257 profit return or a timely filed appeal of an assessment. The election applies to the  
258 taxable year for which that return or appeal is filed and for all subsequent taxable  
259 years, until the taxpayer revokes the election.

260 The taxpayer shall make the initial election with the tax administrator of each  
261 municipal corporation with which, after applying the apportionment provisions  
262 authorized in this division, the taxpayer is required to file a net profit tax return  
263 for that taxable year. A taxpayer shall not be required to notify the tax  
264 administrator of a municipal corporation in which a qualifying remote employee's  
265 or owner's qualifying remote work location is located, unless the taxpayer is  
266 otherwise required to file a net profit return with that municipal corporation due  
267 to business operations that are unrelated to the employee's or owner's activity at  
268 the qualifying remote work location.

269 After the taxpayer makes the initial election, the election applies to every  
270 municipal corporation in which the taxpayer conducts business. The taxpayer  
271 shall not be required to file a net profit return with a municipal corporation solely  
272 because a qualifying remote employee's or owner's qualifying remote work  
273 location is located in such municipal corporation.

274 Nothing in this division prohibits a taxpayer from making a new election under  
275 this division after properly revoking a prior election.

276 (l) For the purpose of calculating the ratios described in division (a) of this section,  
277 all of the following apply to a taxpayer that has made the election described in  
278 division (k):

279 (1) For the purpose of division (a)(1) of this section, the average original cost  
280 of any tangible personal property used by a qualifying remote employee or owner  
281 at that individual's qualifying remote work location shall be situated to that  
282 individual's qualifying reporting location.

283 (2) For the purpose of division (a)(2) of this section, any wages, salaries, and  
284 other compensation paid during the taxable period to a qualifying remote  
285 employee or owner for services performed at that individual's qualifying remote  
286 work location shall be situated to that individual's qualifying reporting location.

287 (3) For the purpose of division (a)(3) of this section, and notwithstanding  
288 division (d) of this section, any gross receipts of the business or profession from  
289 services performed during the taxable period by a qualifying remote employee or  
290 owner for services performed at that individual's qualifying remote work location  
291 shall be situated to that individual's qualifying reporting location.

292 (m) Nothing in this division prevents a taxpayer from requesting, or a tax  
293 administrator from requiring, that the taxpayer use, with respect to all or a  
294 portion of the income of the taxpayer, an alternative apportionment method as  
295 described in division (b) of this section. However, a tax administrator shall not  
296 require an alternative apportionment method in such a manner that it would  
297 require a taxpayer to file a net profit return with a municipal corporation solely  
298 because a qualifying remote employee's or owner's qualifying remote work  
299 location is located in that municipal corporation.

300 (n) Except as otherwise provided in this division, nothing in this division is  
301 intended to affect the withholding of taxes on qualifying wages pursuant to  
302 Chapter 164.10.

303

304

305

306

307 **#3 & #4 - Net Profit Filing Extension Due; Correspondence – updates**  
308 **required**

309

310 **164.17 EXTENSION OF TIME TO FILE.**

311 (a) Any taxpayer that has duly requested an automatic six-month extension  
312 for filing the taxpayer's federal income tax return will automatically receive an  
313 extension for the filing of a municipal income tax return. The extended due date  
314 of the municipal income tax return shall be the fifteenth day of the tenth month  
315 after the last day of the taxable year to which the return relates.

316 For tax years ending on or after January 1, 2023, the extended due date of the  
317 Municipality's income tax return for a taxpayer that is not an individual shall  
318 be the 15<sup>th</sup> day of the eleventh month after the last day of the taxable year to  
319 which the return relates.

320 (b) Any taxpayer that qualifies for an automatic federal extension for a period  
321 other than six-months for filing the taxpayer's federal income tax return will  
322 automatically receive an extension for the filing of a municipal income tax return.  
323 The extended due date of the municipal income tax return shall be the same as  
324 that of the extended federal income tax return.

325 (c) A taxpayer that has not requested or received a six-month extension for  
326 filing the taxpayer's federal income tax return may submit a written request that  
327 the Tax Administrator grant the taxpayer a six-month extension of the date for  
328 filing the taxpayer's municipal income tax return. If the request is received by the  
329 Tax Administrator on or before the date the municipal income tax return is due,  
330 the Tax Administrator must grant the taxpayer's requested extension.

331 (d) An extension of time to file under this Chapter is not an extension of time  
332 to pay any tax due.

333 (e) If the State Tax Commissioner extends for all taxpayers the date for filing  
334 state income tax returns under Section 5747.08(G) of the Ohio Revised Code, a  
335 taxpayer shall automatically receive an extension for the filing of a municipal  
336 income tax return. The extended due date of the municipal income tax return  
337 shall be the same as the extended due date of the state income tax return. (Ord.  
338 93-2015. Passed 11-23-15.)

339 (f) If a taxpayer receives an extension for the filing of a municipal income tax  
340 return under division (a), (b), (c), or (e) of this section, the tax administrator shall  
341 not make any inquiry or send any notice to the taxpayer with regard to the return  
342 on or before the date the taxpayer files the return or on or before the extended  
343 due date to file the return, whichever occurs first.

344 If a tax administrator violates division (f) of this section, the municipal  
345 corporation shall reimburse the taxpayer for any reasonable costs incurred to  
346 respond to such inquiry or notice, up to one hundred fifty dollars.

347 Division (f) of this section does not apply to an extension received under division  
348 (a) of this section if the tax administrator has actual knowledge that the taxpayer  
349 failed to file for a federal extension as required to receive the extension under  
350 division (a) of this section or failed to file for an extension under division (c) of  
351 this section.

352

353 **#5 - Late Filing Penalty – updates required**

354

355 **164.21 PENALTY, INTEREST, FEES, AND CHARGES.**

356

357 **Subsections (a), (b), (d), (e), and (f) shall remain unchanged.**

358 **Subsection (c) of Section 164.21 shall be amended as follows:**

359

360 (c) The Municipality shall impose on a taxpayer, employer, agent of the  
361 employer, and any other payer, and will attempt to collect, the interest amounts  
362 and penalties prescribed in this Section when the taxpayer, employer, agent of  
363 the employer, or any other payer for any reason fails, in whole or in part, to make  
364 to the Municipality timely and full payment or remittance of income tax,  
365 estimated income tax, or withholding tax or to file timely with the Municipality  
366 any return required to be filed.

367 (1) Interest shall be imposed at the rate defined as "interest rate as described  
368 in Division (a) of this Section", per annum, on all unpaid income tax, unpaid  
369 estimated income tax, and unpaid withholding tax. This imposition of interest  
370 shall be assessed per month, or fraction of a month.

371 (2) With respect to unpaid income tax and unpaid estimated income tax, a  
372 penalty equal to fifteen percent of the amount not timely paid shall be imposed.

373 (3) With respect to any unpaid withholding tax, a penalty equal to fifty  
374 percent of the amount not timely paid shall be imposed.

375 ~~(4) With respect to returns other than estimated income tax returns, the~~  
376 ~~Municipality shall impose a monthly penalty of twenty five dollars for failure to~~  
377 ~~timely file each return, or any fraction of month thereof, during which the return~~  
378 ~~remains unfiled regardless of the liability shown thereon. The penalty shall not~~  
379 ~~exceed a total of one hundred fifty dollars in assessed penalty for each failure to~~  
380 ~~timely file a return.~~

381 (i) For tax years ending on or before December 31, 2022, with respect to  
382 returns other than estimated income tax returns, the Municipality may impose a  
383 penalty of twenty-five dollars for each failure to timely file each return, regardless  
384 of the liability shown thereon for each month, or any fraction thereof, during  
385 which the return remains unfiled regardless of the liability shown thereon. The  
386 penalty shall not exceed one hundred fifty dollars for each failure.

387 (ii) For tax years ending on or after January 1, 2023, with respect to returns  
388 other than estimated income tax returns, the Municipality may impose a penalty  
389 not exceeding twenty-five dollars for each failure to timely file each return,  
390 regardless of the liability shown thereon, except that the Municipality shall abate  
391 or refund the penalty assessed on a taxpayer's first failure to timely file a return  
392 after the taxpayer files that return.

393

394 #6 - Opt-in Updates –Election to Be Subject to R.C. 718.80 to R.C. 718.95 is  
395 already adopted by Cuyahoga Falls – no update required  
396

397 **164.08 NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX;**  
398 **ALTERNATIVE APPORTIONMENT.**

399 *Cuyahoga Falls previously adopted the election to be subject to R.C. 718.80 to*  
400 *718.95, related to opting in to the State’s Municipal Net Profit Tax centralized*  
401 *collections. No update is required.*

402

403 Section 2. Any ordinances or resolutions or portions of ordinances and  
404 resolutions inconsistent herewith are hereby repealed, but any ordinances and  
405 resolutions not inconsistent herewith and which have not previously been  
406 repealed are hereby ratified and confirmed.  
407

408 Section 3. It is found and determined that all formal actions of this Council  
409 concerning and relating to the passage of this ordinance were taken in an open  
410 meeting of this Council and that all deliberations of this Council and of any  
411 committees that resulted in those formal actions were in meetings open to the  
412 public, in compliance with all requirements including Chapter 164 of the Codified  
413 Ordinances.  
414

415 Section 4. This ordinance is hereby declared to be an emergency measure  
416 necessary for the preservation of the public peace, health, safety, convenience  
417 and welfare of the City of Cuyahoga Falls and the inhabitants thereof, and  
418 provided it receives the affirmative vote of two-thirds of the members elected or  
419 appointed to Council, it shall take effect and be in force immediately upon its  
420 passage and approval by the Mayor; otherwise it shall take effect and be in force  
421 at the earliest period allowed by law.

422

423

424 Passed: \_\_\_\_\_  
425 \_\_\_\_\_  
426 President of Council

427

428

429 \_\_\_\_\_  
430 Clerk of Council

431

432

433

434

435 Approved: \_\_\_\_\_  
436 \_\_\_\_\_  
437 Mayor

437 10/23/2023

438 <\\cf-file04\LDPublic\Council\2023ords\10-23-23\Tax Code change.docx>