City Council

CITY HALL COUNCIL CHAMBERS
REGULAR AGENDA OF AUGUST 4, 2025
7:00 PM

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OF MINUTES

1. Regular City Council Meeting Minutes dated July 21, 2025.
   (Council action required)

   Note:
   Finance Committee Meeting Minutes dated July 16, 2025.
   Utilities Committee Meeting Minutes dated July 21, 2025.
   Board of Zoning and Building Appeals Meeting Minutes dated July 24, 2025.
   Civil Service Commission Meeting Minutes dated July 28, 2025.

LOBBY

ADMINISTRATORS' REPORTS

1. Mayor
2. Engineer
3. Director of Finance
4. Other Reports

COUNCIL COMMITTEE REPORTS

CORRESPONDENCE

Department of Commerce Notice to Legislative Authority - Objections to the renewal of all Class C and D retail liquor permits that sell alcoholic beverages in the City of North Ridgeville are due by September 2, 2025.

OLD BUSINESS

NEW BUSINESS

RECESS

FIRST READINGS

O 2025-115 An Ordinance amending Chapter 628 *Fair Housing* of the North Ridgeville General Offenses Code.
(Introduced by Mayor Corcoran)

O 2025-116 An Ordinance amending Ordinance No. 6025-2022 by authorizing the purchase (instead of entering into a 5-year lease/purchase agreement) of a single-axle dump truck with plow and accessories from the State Bid List or State Co-op, not to exceed $250,000.00.
(Introduced by Mayor Corcoran)

O 2025-117 An Ordinance approving the sale of certain personal property owned by the City of North Ridgeville pursuant to O.R.C. Section 721.15(D).
(Introduced by Mayor Corcoran)

SECOND READINGS

O 2025-111 An Ordinance accepting certain streets/improvements located in Waterbury Subdivision No. 9 and dedicating them for public purposes.
(Introduced by Mayor Corcoran; First Reading on 07-21-2025)

R 2025-113 A Resolution declaring the necessity of an election on the question of approving the passage of an Ordinance to amend Sections 878.01, 878.03, 878.04 and 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, in order to provide for the levy of an additional seventy-five one-hundredths percent (0.75%) income tax beginning January 1, 2026.
(Introduced by Mayor Corcoran; Finance Committee Meeting on 07-16-2025; First Reading on 07-21-2025)

O 2025-114 An Ordinance amending Sections 878.01, 878.03, 878.04 and 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, to provide for the levy of an additional seventy-five one-hundredths percent (0.75%) income tax, beginning January 1, 2026, and to provide for a credit up to one percent (1.0%) for income paid to other municipalities.
(Introduced by Mayor Corcoran; Finance Committee Meeting on 07-16-2025; First Reading on 07-21-2025)

THIRD READINGS

MEETING ANNOUNCEMENTS

1. A Building and Lands Committee Meeting will be on Monday, August 18, 2025, at 6:15 p.m. in Council Chambers.
2. The next Regular City Council meeting will be on Monday, August 18, 2025, at 7:00 p.m. in Council Chambers.

ADJOURNMENT

NORTH RIDGEVILLE CITY COUNCIL
REGULAR MEETING MINUTES
July 21, 2025

CALL TO ORDER:

President Jacobs called the Council meeting on Monday, July 21, 2025, to order at 7:00 p.m.

INVOCATION:

Led by President Jacobs.

PLEDGE OF ALLEGIANCE:

Led by President Jacobs.

ROLL CALL:

Present were Council members President Jason Jacobs, Holly A. Swenk, Eric Shaffer, Bruce Abens, Georgia Awig, and Martin DeVries.

Councilman Winkel was excused.

Mayor Kevin Corcoran, Finance Director April Wilkerson, City Engineer Christina Eavenson, Law Director Brian Moriarty, Clerk of Council Nicholas Ciofani, and Assistant Clerk of Council Fijabi Gallam were also present.

MINUTES - Corrections (if any) and approval:

President Jacobs asked if there were any corrections to the Regular City Council meeting minutes dated July 7, 2025. No discussion was offered. The meeting minutes stand approved as submitted.

President Jacobs noted the following minutes:

Parks and Recreation Commission Meeting Minutes dated June 25, 2025.

LOBBY:

President Jacobs opened the lobby session. He reminded everyone that the lobby session was not meant to be an interactive question-and-answer session. However, it was an opportunity for the public to address City Council and its administration. He asked anyone who would like to speak to come to the podium and state their name and address. He further added that each person was allowed three minutes to speak.

<u>Sewer Tap-in Fees</u>

Erick Miller of 33731 Sicily Court addressed the Council regarding his property at 7106 Fairacres Road and concerns with the sewer tap-in. He requested assistance from Council to resolve an issue with the directional tee connection, which was causing backflow. He noted that the water department foreman believed the situation was acceptable, despite sewage sitting in the line, and asked Council to provide written confirmation of this determination.

Mr. Miller also requested reimbursement for the interceptor fee of $3,774.60, explaining that the sewer line had been installed in 1978 by his neighbor. He thanked the Mayor for waiving the lateral fee of approximately $3,200. Mr. Miller outlined a series of conflicting explanations he had received regarding the waiver of fees and referenced emails and letters supporting his position.

Moved by Swenk and seconded by Abens to give Mr. Miller up to an additional 3 minutes.

A voice vote was taken, and the motion was carried.
Yes – 6 No – 0

Mr. Miller reiterated his two requests: first, written confirmation that the sewer tie-in location—despite backflow concerns—was acceptable according to the water department foreman; and second, reimbursement of the interceptor fee, given that the sewer line had been installed in 1978.

<u>Tax Increase</u>

Shellie Kearsey of 37886 Stoney Lake Drive addressed Council regarding a proposed income tax increase from 1% to 1.75% that she had read about in a Cleveland.com article. She expressed concern over the sudden urgency surrounding the proposal, which was introduced at the previous week's Finance Committee meeting. Ms. Kearsey questioned why the issue had not been addressed earlier.

Ms. Kearsey raised concerns about the City's strained safety services, referencing a delayed ambulance response for a Council member's family. She criticized ongoing residential development without adequate infrastructure and expressed frustration over rising property taxes impacting residents on fixed incomes.

Ms. Kearsey also questioned the City's economic development priorities, noting a lack of good-paying jobs and light industry compared to neighboring cities. She concluded by referencing the administrator's salary and benefits, suggesting that the City's leadership had misplaced priorities.

Moved by Swenk and seconded by Shaffer to give Ms. Kearsey up to an additional 3 minutes.

A voice vote was taken, and the motion was carried.
Yes – 6 No – 0

Ms. Kearsey continued her remarks by referencing the salary of Chief Freeman—an increase of 6.11% from 2023 to 2024—and noted this was significantly higher than average and median salaries for similar positions. She expressed concern over the city's development, stating that excessive growth had compromised the character of North Ridgeville.

Ms. Kearsey criticized what she described as a growing concentration of power and urged Council members to take responsibility. She referenced the upcoming November election and expressed her intent to campaign for change, stating her hope that some current members would not remain in office come January.

Roundabout at Root Road and Bainbridge Road

Bernard Garcia, of 7324 Root Road, addressed the Council to express concerns about the proposed roundabout at Root Road and Bainbridge Roads. Mr. Garcia stated that the project could impact his property and significantly reduce its value. He voiced concerns about the use of eminent domain and the potential financial harm to nearby residents. Mr. Garcia argued that the roundabout would not effectively manage traffic flow and noted the City paid out over $865,000 in payouts related to previous roundabout issues. He emphasized the safety risks for pedestrians, children, older people, and individuals with disabilities due to high foot traffic near schools, parks, and the senior center.

Mr. Garcia expressed that the City's decision to charge residents for fireworks during Independence Day celebrations, noting that North Ridgeville was the only municipality in Lorain County to do so. He urged the City to make the event available to all residents and concluded by encouraging civic engagement and accountability.

Water Meter Installation

William Eichler of 36485 Schaefer Drive addressed the Council with questions regarding recent charges on his water bill. He stated that he had water meters installed at two properties and was informed by the installer that North Ridgeville was the only City charging residents for the installation. Mr. Eichler questioned the $3.50 fee appearing on his bill and asked why other communities were not imposing similar charges.

He also inquired about the large piles of dirt accumulating at the site of the former middle school and requested clarification on the purpose of the activity.

ADMINISTRATORS REPORTS:

1. **Mayor:**

Mayor Corcoran remarked as follows.:

- During the readings, a request has been made for emergency passage regarding legislation: Ordinance Number 2025-108, 2025-102, and Resolution Number 2025-109, 2025-112.

- Water Meter Replacement Project - The Water Meter Replacement project is continuing to progress. Utility customers with account numbers beginning with 0101, 0102, 0103, 0104, and 0106 are encouraged to make an appointment with UMS to have the new meter installed as soon as possible.

- Street Milling/Paving - Public Works Department, Streets Division, will be paving Spruce Street and Fortune Court this week. This schedule is always subject to change based on weather conditions.

- Summer Concert Series Lineup – The last in the Summer Concert Series at South Central Park Gazebo is scheduled for this Sunday, July 27, 2025, from 6:00-8:00 p.m. Enjoy the sounds of Funkology. There will be food trucks to grab a delicious bite while enjoying the show! Bring lawn chairs, blankets, and friends for a fantastic evening under the stars. Concerts are free.

- Encouraged everyone to go online and watch the Finance Committee Meeting that was held on July 16, 2025, discussing the income tax increase.

Moved by Mayor Corcoran and seconded by President Jacobs to appoint Cheryl Farver to the Civil Service Commission to an unexpired term.

Mayor Corcoran expressed that Ms. Farver would be a great addition and that she will be replacing Donald Schiffbauer.

A roll call vote was taken, and the motion carried.
Yes – 6 No – 0

Mayor Corcoran concluded his report.

2. Engineer:

City Engineer Christina Eavenson provided the following projects:

- The list of streets included in the full depth concrete replacement project was finalized. A kickoff meeting with the contractor was scheduled for the following day. Additional project details would be shared in the August newsletter. Sections of the following streets were scheduled for work:
    - Oak Street
    - Glenwood Court
    - Gatestone Road
    - Browning Drive
    - Debbie Drive
    - Firecrest Circle
    - Main Avenue
    - Harris Drive
    - Behm Road
    - State Route 83 and Mills Road roundabout (repair work)

- While the Public Works Department had already completed some crack sealing, additional crack sealing was to be bid out. Crack sealing work was expected to begin the following month with contractor Scodeller Construction. Targeted roads included:
  - Center Ridge Road
  - State Route 83
  - Lorain Road
  - Mills Creek Lane
  - West Point Drive

- The Carolyn, Luanne, and Monica Drives Resurfacing Project, which included catch basin adjustments, curbing, and ADA ramp installation, was awarded to Barbicas Construction and was expected to begin in the coming weeks.

- Ordinance Number 2025-102, regarding traffic paint striping, was in its second reading. The engineer requested emergency passage to allow bidding during the summer.

- The quarterly Board of Drainage and Flood Control meeting was scheduled for the following evening at 7:00 p.m. in Council Chambers. The agenda included updates on:
  - Mills Creek Flood Control Basin
  - State Route 83 culvert replacement over the Ditch
  - Public Works ditch maintenance program update
  - Proposed stormwater ordinance changes update

City Engineer Christina Eavenson concluded her report.

3. Director of Finance:

April Wilkerson, the Finance Director, reported the following:

A memorandum was provided to City Council addressing the following pieces of legislation. The request was to consider adopting both pieces of legislation with the emergency clause to allow the Department of Finance the resources necessary to meet our financial obligations.

- Ordinance No. 2025-108 – Amend 2025 appropriation for income tax sharing to North Ridgeville City Schools, electrical work at Fire Station 2, compensatory time cash outs, additional overtime, and permit software for Building and Engineering.

- Resolution No. 2025 109 – The execution of then and now certificates. This is for the annual license and support renewal of the IMGIS software. Council approved this expense during the yearly budget process. This invoice is due and in need of Council's approval.

Finance Director Wilkerson concluded her report.

4. Other Reports:

President Jacobs noted the following reports:

June 2025 Water Distribution and EPA Report
June 2025 Police Department Report

June 2025 Parks and Recreation Division Report

COUNCIL COMMITTEE REPORT(S):

There were none.

CORRESPONDENCE:

There were none.

OLD BUSINESS:

There were none.

NEW BUSINESS:

There were none.

RECESS:

Moved by Awig and seconded by Swenk to dispense with recess.

A voice vote was taken, and the motion was carried.
Yes – 6 No – 0

Councilman Shaffer inquired whether an official name could be assigned to the water meter installation letters, as currently, there is no individual's name attached for reference.

Mayor Corcoran remarked he would look into his inquiry.

Ordinance and Resolution submittal(s)
FIRST READINGS:

Clerk of Council Nicholas Ciofani:

O 2025-108 An Ordinance amending Ordinance Number 2024-139 of the City of North Ridgeville, Ohio, providing appropriations for the period commencing January 1, 2025, and ending December 31, 2025.
(Introduced by Mayor Corcoran)

Moved by Mayor Corcoran and seconded by Awig to dispense with the second and third readings for 2025-108.

A voice vote was taken, and the motion carried.
Yes – 6 No – 0

Moved by Mayor Corcoran and seconded by Awig to add the emergency clause to provide the Department of Finance with the necessary financial resources to pay invoices in a timely manner.

A voice vote was taken on the emergency clause, and the motion was carried.
Yes – 6 No – 0

Moved by Mayor Corcoran and seconded by Awig to adopt 2025-108 with the emergency clause.

A roll call vote was taken on the adoption, with the emergency, and the motion carried for **Ordinance Number 2025-108.**
Yes – 6 No – 0

Clerk of Council Nicholas Ciofani:

R 2025-109 A Resolution authorizing the execution of then and now certificates by the City Fiscal Officer and the payment of amounts due for various purchase orders. (Introduced by Mayor Corcoran)

Moved by DeVries and seconded by Awig to dispense with the second and third readings for 2025-109.

Councilman Shaffer wanted someone to explain the reasoning for a then and now Certificate.

Director Wilkerson noted that the "then and now certificate" is procedural. This meant that the invoice was received before the purchase order was approved. It was not because the budget was unavailable or because the council had not preapproved the funding; rather, the invoice had been received prior to the approval of the purchase order.

President Jacobs added that, as was stated earlier, this is for software that was approved during appropriations last November.

A voice vote was taken, and the motion carried.
Yes – 6 No – 0

Moved by DeVries and seconded by Awig to add the emergency clause to provide the Department of Finance with the necessary financial resources to pay invoices in a timely manner.

A voice vote was taken on the emergency clause, and the motion was carried.
Yes – 6 No – 0

Moved by DeVries and seconded by Awig to adopt 2025-109 with the emergency clause.

A roll call vote was taken on the adoption, with the emergency, and the motion carried for **Resolution Number 2025-109.**
Yes – 6 No – 0

Clerk of Council Nicholas Ciofani:

O 2025-110 An Ordinance amending Sections 1268.02, 1270.02, and 1272.04 of the North Ridgeville Zoning Code to update use regulations for automobile service stations and gasoline stations.
(Introduced by Councilman Abens)

Ordinance Number 2025-110 referred to the Planning Commission and the Building and Lands Committee for review and discussion.

Clerk of Council Nicholas Ciofani:

O 2025-111 An Ordinance accepting certain streets/improvements located in Waterbury Subdivision No. 9 and dedicating them for public purposes.
(Introduced by Mayor Corcoran)

Ordinance Number 2025-111 was moved to Second Reading.

Clerk of Council Nicholas Ciofani:

R 2025-112 A Resolution of the City of North Ridgeville, Ohio, supporting the Ohio Commission for the United States Semiquincentennial (America 250-OH).
(Introduced by Mayor Corcoran)

Moved by Mayor Corcoran and seconded by Swenk to dispense with the second and third readings for 2025-112.

Mayor Corocran remarked that the City has been presented with the opportunity to help celebrate its great nation. 2026 marks the semiquincentennial, a term for 250 years. The City would like to join the organization that is coordinating events across the state.

Councilwoman Swenk wanted to know if the Mayor had decided on who the delegates are going to be in the planning process.

Mayor Corcoran mentioned that a discussion was held with the Historical Society, North Ridgeville City Schools, and a staff member from the administration.

A voice vote was taken, and the motion carried.

Yes – 6 No – 0

Moved by Mayor Corcoran and seconded by Swenk to add the emergency clause to ensure the City receives immediate access to resources provided through AM 250-OH and join the upcoming meeting.

A voice vote was taken on the emergency clause, and the motion was carried.
Yes – 6 No – 0

Moved by Mayor Corcoran and seconded by Swenk to adopt 2025-112 with the emergency clause.

A roll call vote was taken on the adoption, with the emergency, and the motion carried for **Resolution Number 2025-112.**
Yes – 6 No – 0

Clerk of Council Nicholas Ciofani:

R 2025-113 A Resolution declaring the necessity of an election on the question of approving the passage of an Ordinance to amend Sections 878.01, 878.03, 878.04 and 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, in order to provide for the levy of an additional seventy-five one-hundredths percent (0.75%) income tax beginning January 1, 2026.
(Introduced by Mayor Corcoran)

Resolution Number 2025-113 was moved to Second Reading.

Clerk of Council Nicholas Ciofani:

O 2025-114 An Ordinance amending Sections 878.01, 878.03, 878.04 and 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, to provide for the levy of an additional seventy-five one-hundredths percent (0.75%) income tax, beginning January 1, 2026, and to provide for a credit up to one percent (1.0%) for income paid to other municipalities.
(Introduced by Mayor Corcoran)

Ordinance Number 2025-114 was moved to Second Reading.

SECOND READINGS:
Clerk of Council Nicholas Ciofani:

O 2025-102 An Ordinance authorizing the Mayor to advertise for bids and enter into a contract according to law and in a manner prescribed by law with the lowest and best bidder for the 2025 Traffic Paint Striping and other appurtenances, not to exceed $170,000.00.
(Introduced by Mayor Corcoran; First Reading on 07-07-2025)

Moved by Swenk and seconded by President Jacobs to dispense with the third reading for 2025-102.

Councilwoman Swenk noted that the City Engineer would like to move the legislation along so they could get it done during the summertime.

President Jacobs added that this request is an annual project that goes out to bid every year, and this is something that was discussed during appropriations and was approved. This will enhance the safety of both motorists and pedestrians as well.

A voice vote was taken, and the motion carried.
Yes – 6 No – 0

Moved by Swenk and seconded by DeVries to add the emergency clause to expedite the project's progress and facilitate bidding as soon as possible.

A voice vote was taken on the emergency clause, and the motion was carried.
Yes – 6 No – 0

Moved by Swenk and seconded by DeVries to adopt 2025-102 with the emergency clause.

A roll call vote was taken on the adoption, with the emergency, and the motion carried for **Ordinance Number 2025-102.**
Yes – 6 No – 0

THIRD READINGS:
Clerk of Council Nicholas Ciofani:

O 2025-88 An Ordinance accepting certain streets/improvements located in the Meadow Lakes Subdivision No. 14 and dedicating them for public purposes.
(Introduced by Mayor Corcoran; First Reading on 06-16-2025; Second Reading on 07-07-2025)

Moved by Swenk and seconded by Awig to adopt 2025-88.

A roll call vote was taken on the adoption, and the motion carried for **Ordinance Number 2025-88.**
Yes – 6 No – 0

Clerk of Council Nicholas Ciofani:

O 2025-89 An Ordinance accepting certain streets/improvements located in the Millridge Subdivision No.1 and dedicating them for public purposes.
(Introduced by Mayor Corcoran; First Reading on 06-16-2025; Second Reading on 07-07-2025)

Moved by Swenk and seconded by Awig to adopt 2025-89.

A roll call vote was taken on the adoption, and the motion carried for **Ordinance Number 2025-89.**
Yes – 6 No – 0

Clerk of Council Nicholas Ciofani:

O 2025-90 An Ordinance accepting certain streets/improvements located in the North Ridge Pointe Subdivision No. 2 and dedicating them for public purposes.
(Introduced by Mayor Corcoran; First Reading on 06-16-2025; Second Reading on 07-07-2025)

Moved by Swenk and seconded by Awig to adopt 2025-90.

A roll call vote was taken on the adoption, and the motion carried for **Ordinance Number 2025-90.**

Yes – 6 No – 0

Clerk of Council Nicholas Ciofani:

O 2025-91 An Ordinance accepting certain streets/improvements located in the reserve at Winfield Farms Subdivision No.1 and dedicating them for public purposes. (Introduced by Mayor Corcoran; First Reading on 06-16-2025; Second Reading on 07-07-2025)

Moved by Abens and seconded by Shaffer to adopt 2025-91.

A roll call vote was taken on the adoption, and the motion carried for **Ordinance Number 2025-91.**

Yes – 6 No – 0

Clerk of Council Nicholas Ciofani:

O 2025-92 An Ordinance accepting certain streets/improvements located in the reserve at Winfield Farms Subdivision No. 3 and dedicating them for public purposes. (Introduced by Mayor Corcoran; First Reading on 06-16-2025; Second Reading on 07-07-2025)

Moved by Abens and seconded by Swenk to adopt 2025-92.

A roll call vote was taken on the adoption, and the motion carried for **Ordinance Number 2025-92.**

Yes – 6 No – 0

Clerk of Council Nicholas Ciofani:

O 2025-93 An Ordinance accepting certain streets/improvements located in the Waterbury Subdivision No. 10 and dedicating them for public purposes. (Introduced by Mayor Corcoran; First Reading on 06-16-2025; Second Reading on 07-07-2025)

Moved by Abens and seconded by Shaffer to adopt 2025-93.

A roll call vote was taken on the adoption, and the motion carried for **Ordinance Number 2025-93.**

Yes – 6 No – 0

MEETING ANNOUNCEMENTS:

President Jacobs noted the following:

1. The Committee of the Whole Meeting will be on Monday, August 4, 2025, at 6:00 p.m. in Council Chambers.
2. The next Regular City Council meeting will be on Monday, August 4, 2025, at 7:00 p.m. in Council Chambers.

ADJOURNMENT:

President Jacobs adjourned the meeting at 8:00 p.m.

Approval of minutes on August 4, 2025:

Jason Jacobs
PRESIDENT OF COUNCIL

Nicholas Ciofani
CLERK OF COUNCIL

NORTH RIDGEVILLE CITY COUNCIL
FINANCE COMMITTEE MEETING MINUTES
CITY COUNCIL CHAMBERS - 6:30 P.M.
WEDNESDAY, JULY 16, 2025

To Order – Wednesday, July 16, 2025:

Chairman Clifford Winkel called the meeting to order at 6:30 p.m. in Council Chambers at North Ridgeville City Hall, 7307 Avon Belden Road.

Pledge of Allegiance:

Led by Chairman Winkel.

Roll Call:

In attendance were Committee members Bruce Abens, Georgia Awig, and Chairman Clifford Winkel.

Also in attendance were Mayor Kevin Corcoran, Finance Director April Wilkerson, Community Service Director Tara Peet, Council President Jason Jacobs, Councilwoman Holly Swenk, and Clerk of Council Nicholas Ciofani.

New Business:

1. General Finances of the City.

Chairman Winkel stated that the purpose of the meeting was to discuss the overall financial position of the City of North Ridgeville (City).

Mayor Corcoran remarked that financial matters were a frequent topic of discussion, particularly during the annual budget season, which typically ran from August through the passage of legislation in November or December. Internally, a large amount of time was spent on budget planning and discussions with council members. Many of the requests were not available when considering long-term sustainability. He noted that Finance Director Wilkerson had provided projections that clearly showed the City's limited capacity for long-term financial costs.

Mayor Corcoran highlighted the distinction between one-time costs and permanent costs, noting that employee-related expenses fell into the permanent costs. There had been some confusion surrounding this distinction, which persisted among some stakeholders.

Finance Director April Wilkerson referenced information from the November 2024 Finance Committee meeting. She explained she would review that material again, including the general fund summary and the five-year forecast from the 2025 budget process. The following information was presented. (*The PowerPoint is attached to the minutes.*)

General Fund (*See the PowerPoint attached to the minutes*):

- The city had experienced approximately a 16% population increase since 2014, but now there is a slowdown in the housing growth.
- The presentation included a review of the Moody's bond rating for the City and emphasized the importance of maintaining a strong financial reputation.
- She presented a snapshot of the general fund summary from November 2024, highlighting the items in red. The figures in red indicate the excess or deficiency of revenue over expenditures.
- The summary showed the current year's net revenue after expenditures.
- Includes other financing sources and uses: transfers in and out, with a total that combines both operating (revenue and expenditures) and non-operating figures (not required to transfer).
- The goal for each fiscal year was to ensure revenues exceeded expenditures.

General Fund Balance Projections:

- Starting in 2029, the City was projected to operate at a deficit based on operating revenues and expenditures alone.
- When including other financing sources and uses, the City could begin operating at a deficit as early as 2026.
- During the projected years, the City would need to rely on its excess fund balance to cover the shortfall.
- Key takeaway - The City's inability to fulfill all departmental and divisional funding requests, given the financial outlook.

Mayor Corcoran added that the City does not have sufficient personnel to meet all of its needs. As a result, the Administration consistently sought external revenue sources, including grants and funding partnerships. Many road projects, for example, were funded through 80/20 cost-sharing arrangements—where outside sources covered 80% of the cost and the remaining 20% was funded by the City. Overall, the departments had done an excellent job securing external funding. The City received $700,000 for the Bainbridge and Root Road roundabout project, $33 million for the Race Road overpass, and funding for the Sugar Ridge Road reconstruction. However, the City remained responsible for its share of the costs.

Mayor Corcoran remarked that the Administration had also been working on a Waterline Master Plan and a Sanitary Sewer Master Plan, recognizing the extensive number of old utility lines throughout the city. In several areas, water lines had broken repeatedly due to their age.

Additional infrastructure projects included:

- The Mills Creek Flood Control Project (also referred to as the Boulder Retention Basin), which still required funding and work.
- A planned sanitary line extension from Hampton Place to Center Ridge, intended to eliminate the Becker lift station.
- The need for an additional water tower to support the city's growing demand.

Mayor Corcoran remarked that the City had previously commissioned a Pavement Condition Rating (PCR) report, which, although in need of updating, had concluded that the City needed to invest millions of dollars annually in road replacement and repair. While the City did allocate significant funds to road maintenance, it consistently fell short of the recommended investment, resulting in a growing backlog of necessary repairs.

Mayor Corcoran provided examples of road repairs that cost more money:

- Spruce Street required extensive prep work before paving.
- Oak Street was converted from asphalt replacement to full depth concrete due to the poor base.
- Many roads had been overlaid in the past without addressing foundational issues, but this does not help with the long-term viability of the road.

Mayor Corcoran provided facility needs:

- The salt barn at the Public Works Service Department was deteriorating due to salt corrosion, affecting both wood and metal supports of the roof.
- A new service garage was needed to protect equipment from weather damage, especially during the winter months.

Mayor Corcoran praised the City's progress in improving traffic flow, but acknowledged ongoing needs. The Gateway North Ridgeville Project, particularly the Lear and Lorain intersection, serves as a regional traffic project from Avon, Columbia, and Eaton Townships to I-480 and the Turnpike. The importance of incorporating such projects into long-term planning cannot be overstated, as it ensures they are addressed.

Mayor Corcoran provided economic development needs and legal matters:

- The Town Center project and related property acquisition are viewed as a key economic development initiative.
- Ongoing legal proceedings concerning contamination at the former BP property, which must be resolved as part of future planning.
- The importance of City employees and staffing needs in departments such as Police, Fire, and Public Works.

Mayor Corcoran noted that there's just a tremendous amount of expenditures that the City still has moving forward. The city attracts more businesses and residents every year, so there is an influx of revenue. It is not enough to cover all those expenses.

Director Wilkerson provided an overview of the City's fund balance, noting that it had been a frequent topic of internal discussion. Directors and employees had raised questions about the fund balance, prompting the need for clarification. Director Wilkerson added that when she started working for the City—nearly nine years ago—the fund balance stood at approximately $5 million. Since then, it has grown significantly due to a combination of fiscal responsibility and financial management during uncertain times. Departments were given a standard budget increase threshold—typically around 3%—and any requests above that amount required justification. In some cases, even 5% increases could not be accommodated, depending on the fund involved.

During the start of the COVID-19 pandemic, the City quickly responded to expected revenue losses. Departments were asked to cut their 2020 budgets, union negotiations were delayed, and non-safety overtime was cut unless directly approved by the Mayor. These proactive steps helped safeguard the City's financial health. Although the City did face revenue reductions, they were not as severe as projected. However, the growth rate slowed from the previous 7% yearly increase, which helped grow the fund balance. Director Wilkerson pointed out that the fund balance acts as the City's savings account—a reserve for one-time or emergency expenses, not for ongoing operations. Currently, the City maintains a six-month reserve of operating expenses in the General Fund, its largest fund. Other funds, like utility and debt service funds, have smaller reserves. Ideally, utility funds should hold a nine-month reserve, and debt service funds should have enough to cover five years of obligations—a goal not yet achieved.

Director Wilkerson stressed that if the City were to face a financial emergency, it would need to rely on this one-time money. Every dollar in the fund balance was essential for future appropriations. The portion of the balance exceeding the six-month reserve was used to:

- Maintain operations while awaiting incoming revenues.
- Front costs for reimbursable grants, which often span over multiple years.
- Cover unexpected expenses, such as:
  - Emergency repairs at Fire Station 2 due to electrical issues.
  - Unplanned roof replacements at South Central Park pavilions.
  - Replacement of kitchen equipment at the fire station.
  - Repairs to the City Hall fire alarm system.
- The fund balance also served as a buffer against revenue fluctuations, including:
  - Interest income, which had varied significantly in recent years.
  - License and permit fees, which depended on community activity.
  - Fines and forfeitures, which were inherently variable.
  - General Fund revenues, which could shift due to external factors.

Director Wilkerson shared that while property tax and income tax were considered more stable, recent discussions at the state level about eliminating the inside millage from the general fund highlighted the importance of maintaining a strong fund balance. If the City were to lose that revenue—estimated at $3.6 million—the fund balance would be the only immediate resource available to cover expenses.

She emphasized the importance of preserving and growing the fund balance to meet the needs of a growing community, now estimated at 38,000 residents. She noted that the general fund was not the only fund requiring attention, as other governmental funds also played a critical role in the City's financial health.

Director Wilkerson highlighted the importance of fund balances beyond the general fund, specifically mentioning maintenance & repair (M&R) funds for roads and buildings, as well as revenues from permissive license tax and gasoline tax.:

- These revenue sources supporting Public Works are stagnant. Approving extra staff may require drawing from the general fund. This highlights the need to review all City fund balances, not just the general fund.
- Maintaining strong fund balances is crucial for preserving the City's Aa1 Moody's credit rating, its second-highest. Moody's is a global organization that provides credit ratings based on economic and financial factors. Moody's is not an Ohio organization. This is a worldwide company.
- Explained that a strong credit rating directly impacted the City's ability to borrow at favorable rates. For example, it enabled the City to finance the police station and sell bonds at low interest due to its strong financial standing.
- Investors preferred bonds from municipalities showing economic strength and responsibility.
- The City's credit rating is like an individual's credit score, influencing loan terms.

In its most recent credit opinion issued in March 2022, Moody's cited several strengths of the City:

- A solid economic and demographic profile.
- A strong operating fund balance.
- Healthy liquidity levels.
- At the time of that rating, the City's fund balance was approximately $11 million, which Moody's indicated should be maintained.

However, Moody's also identified potential challenges:

- Per capita income trailing behind peer communities
- An above-average pension burden, which, while outside the City's control due to participation in state retirement systems, still affected the rating

Factors that could lead to a credit rating upgrade included:

- A material expansion of the City's property or income tax base

- Sustained maintenance of a strong operating fund balance and liquidity

Factors that could result in a downgrade included:
- A considerable contraction of the City's tax base
- A decline in demographic strength
- Material decline in available fund balance and liquidity

Mayor Corcoran noted that when the rating is high, it costs the City less, and when the rating is low, it costs the City more. This directly affects the City's ability to fund major infrastructure projects, such as the sanitary line from Hampton Place to Center Ridge or the construction of a new water tower. He added that North Ridgeville currently holds one of the strongest credit ratings in the region, with only one or two nearby communities potentially rated higher.

2026 Tax Budget and Long-Term Financial Outlook (*See the PowerPoint attached to the minutes*):

Director Wilkerson presented the 2026 tax budget during the previous council meeting and provided a snapshot of projected revenues and expenditures. The proposed expenditures reflected a 5% increase over the 2025 approved budget, which she described as a modest estimate. She noted that the property tax revenue included an additional $578,000 resulting from a recent property tax revaluation. Despite this increase, the projected balance carryover for 2026 would be $14,600, which she emphasized was a concerningly small margin. She explained that most appropriation amendments typically exceed $100,000, making the project amount inadequate for unexpected needs.

{*Clerk notes: Due to technical difficulties with the presentation, the Finance Director distributed printed copies of the presentation to council members and continued the discussion using those materials.*}

Director Wilkerson noted the projections, which included the new tax budget and estimated expenses, with a 5% expenditure increase. She pointed out on page three that revenue over expenditures turned negative in 2027, reflecting a trend from the 2024 fund summary. Therefore, if the City continues to delay addressing the revenue issue, it risks worsening its finances. Projections showed annual deficits starting in 2027, with the fund balance becoming negative in 2031 by $10.6 million. By then, the City would depend on its balance for expenses, risking its Aa1 credit rating.

Director Wilkerson acknowledged that the figures were estimates, but emphasized their reliability, citing her past forecasting accuracy.:

- In 2024, actual revenues reached 97.2% of her estimate.
- In 2023, actual revenues reached 93.9% of her estimate.

She acknowledged that actual expenditures often came in under budget—typically around 90% utilization—she also pointed out that between 2024 and 2025, actual spending had increased significantly in several areas.:

- 28% for Security of Persons and Property.
- 35% for Leisure Time Activities.
- 41% for Community Development.

Director Wilkerson reiterated the seriousness of the City's financial issue. If the City were to lose its inside millage, it would leave only $3.2 million in property taxes available for future appropriations in 2027. She urged the council to begin exploring long-term solutions to secure the City's financial future.

<u>Comments and questions from the Committee</u>

Chairman Winkel inquired if the City's financial challenges were more due to rising expenditures or no change in revenue.

Director Wilkerson remarked that both played a role; for example, in 2024, revenues exceeded expenditures by approximately $3 million. In 2025, the financial picture appeared much tighter. The Administration submitted appropriation requests to Council at least once a month; therefore, estimating 2026 revenues has been difficult because the amounts fluctuate in some of the non-property and non-income tax revenue categories.

Historically, the City typically ended the year growing the fund balance. However, Director Wilkerson noted that increasing community needs—more services, infrastructure, and staffing—are more costly in 2024 than it was in 2022. She considers current projections reasonable, despite being estimates.

Chairman Winkel asked about the potential impact of a credit rating downgrade on borrowing costs.

Director Wilkerson explained that while she could not provide a specific interest rate difference due to market fluctuations, the City's Aa1 rating had made its bonds and notes more marketable to investors. For example, during a recent $8 million note sale, two investors had expressed interest in purchasing the entire offering.

Councilman Abens inquired about how much the City would need to increase income taxes to address the projected deficit.

Director Wilkerson explained the current income tax rate:

- North Ridgeville has the lowest income tax rate in the region at 1%, the lowest allowed without voter approval.
- Despite being the second-largest City in the county, it collects the lowest income tax revenue, limiting its ability to expand services and infrastructure.
- Currently, 15% of income tax revenue is allocated to capital improvements and debt service.
- The remaining 85% supports general fund operations and municipal functions.

Director Wilkerson stated that the proposed income tax increase aims to ensure the City can continue providing essential services, support public safety, and meet the needs of a growing population. She outlined the income tax proposal as follows:

- Increase the income tax rate from 1% to 1.75%.
- Increase the income tax credit from 0.1% to 1%.
- Residents who work in North Ridgeville would pay an additional $0.75 per $100 of taxable income.
- Residents who work outside North Ridgeville would actually see a decrease in their effective tax rate due to the increased credit.
- The proposal would create long-term financial stability for the City, with minimal impact on most residents, and no impact on the majority of seniors.

Director Wilkerson explained that, currently, residents who both lived and worked in North Ridgeville were taxed only once. However, residents who lived in the city but worked elsewhere were subjected to double taxation—paying income tax to both their workplace city and their residential city. Approximately 80% of taxpayers in North Ridgeville fell into this double-taxation category, while only 20% lived and worked within the city. She emphasized that this was an important consideration in evaluating the proposed income tax changes.

Councilman Abens asked how much additional income tax or what percentage increase would be required to eliminate the city's property taxes.

Director Wilkerson responded that the proposed 0.75% increase would generate approximately $6.3 million annually. If approved by Council, the increase would take effect in January, and it would take about a year to fully generate the projected revenue. She explained that further analysis would be needed to determine the exact amount required to eliminate income tax.

Councilman Abens noted that the State legislatures had shown interest in reducing or eliminating property taxes and suggested that the City prepare for that possibility.

Mayor Corcoran remarked that while the elimination of inside millage had been discussed at the state level, the City could not base a tax proposal on speculation. He noted that voters typically require concrete justification for tax increases.

Councilman Abens added that if the City could guarantee the elimination of property taxes in exchange for a modest income tax increase, it might be more acceptable to voters.

Mayor Corcoran and Director Wilkerson estimated that a 2.25% income tax rate with no credit might be required to replace property tax revenue fully.

Councilwoman Awig inquired about the last time voters had approved an income tax increase.

Mayor Corcoran confirmed that North Ridgeville had never passed an income tax increase. The City had implemented the 1% rate when the State first authorized municipal income taxes, and although there had been several attempts to increase it since, none had been successful.

Councilwoman Awig wanted to know if the City plans to reintroduce the income tax increase for a vote in May if the proposed increase is placed on the November ballot and fails.

Mayor Corcoran remarked that the increase request would go back to the voters in May.

Councilman Abens remarked that the City is currently charging $5 on license plates, and that's paying off what the City owes for the Center Ridge project. He inquired if the City could increase the $5 since the max is $15.

Mayor Corcoran clarified that the City already has several different dollar amounts.

Director Wilkerson added that the City is collecting three fees on license plates. Two funds are the permissive fees, which support the Public Works Department, and the third is for Center Ridge debt service. A fourth fee is available; however, the estimated calculations were going to $160,000 a year.

Councilman Abens thought that over five to ten years, that would pay for the City service barn.

Director Wilkerson mentioned that they are looking into using the fourth fee for the license plate to cover debt service for building a new public works facility, but $160,000 is not enough.

Chairman Winkel asked what the deadline is for the income tax increase.

Director Wilkerson explained that the plan was to present legislation to the Council at the July 21st meeting, with a vote required by the August 4th meeting to meet the Board of Elections deadline of August 6th.

Chairman Winkel inquired if there would be informational sessions for public awareness to explain the proposed income tax increase, particularly to residents who worked outside the city.

Director Wilkerson confirmed that the $6.3 million revenue estimate from the proposed tax increase accounted for 80% of residents who work outside North Ridgeville. There would be a decrease in their local income tax due to the proposed credit increase.

Mayor Corcoran added that the City would conduct an education campaign to explain the income tax increase to the public.

Councilman Abens mentioned that French Creek Crossings was selling homes quickly, while Nagel Landings in Avon had seen little progress in construction for

2-3 months. He pointed out the difficulty of gaining voter support for a tax hike, especially among newer residents who chose the city because of its income tax rate.

Mayor Corcoran added that many new residents were surprised by the 1% income tax on their first RITA bill. The proposal would reduce that surprise, especially for those working outside the city. Seniors make up about 20% of the city's population. They would largely be unaffected by the tax increase since most of their income sources, such as required minimum distributions from IRAs, are not taxable by RITA.

Councilman Abens reminded everyone that seniors voted against the tax increase in a previous ballot measure, which was defeated by a 35% margin among senior voters.

Mayor Corcoran emphasized the importance of public education and transparency. He reiterated that without a guaranteed revenue source, the City would struggle to expand services, hire additional staff, or complete necessary infrastructure projects. He also noted that property taxes were not guaranteed, as they required renewal every five years. With potential legislation at the state level, there was a risk that voters could reject future levies or that the state could eliminate certain property tax mechanisms. The broader implications of removing property taxes would significantly impact public schools, since property taxes are a primary funding source. No alternative funding plan has been proposed at the state level to replace this revenue for the schools if passed.

Council President Jacobs raised a question regarding the proposed income tax increase and whether the public would be provided with specific examples of how the additional revenue—estimated at $6.3 million annually—would be used.

Mayor Corcoran confirmed that such details would be included in the City's public education campaign. The following are some of the examples.

- Hiring additional police and fire personnel.
- Exploring the development of a third fire station.
- Addressing staffing needs in Public Works, where up to 20 additional employees had been identified as necessary.
- Funding capital improvements and ongoing infrastructure maintenance.

Mayor Corcoran added that while the $6.3 million would not cover all of the City's needs, it would significantly improve the City's financial position.

Director Wilkerson explained that allocating 85% of the new revenue to the general fund would eliminate projected deficits (highlighted in red on the PowerPoint) and result in a positive fund balance through 2031, supported by an assumed 2% annual growth. However, some future operating expenses were not yet included in the projections.

Chairman Winkel asked with concern if the 1.75% income tax is sufficient because the City could recreate its current financial challenges.

Director Wilkerson explained that while the proposed 1.75% income tax rate was a reasonable and strategic ask, going higher could be politically difficult. She also noted that the City would continue to explore alternative revenue sources and efficiency improvements over time. The 1.75% income tax rate would sustain some of the future costs.

Mayor Corcoran agreed with Chairman Wilkerson and Director Wilkerson that the growth of the business base would play a key role in sustaining future growth. Several projects were already underway, including:

- Development of a business park on City-owned land off Route 83 to gain income tax from the employees in the business park.
- Infrastructure improvements to the Cypress property, which would eventually generate income tax revenue from new businesses and employees.
- The Town Center project is designed to enhance economic activity and community engagement.

Mayor Corcoran emphasized that while these projects would take time, they would help with the City's long-term financial stability. The income tax is the City's main source of revenue.

No further questions or comments from council members and the public.

Adjournment:

Chairman Winkel adjourned the meeting at 7:46 p.m.

These minutes were approved on ________ day of ______________________, 2025.

____
Fijabi Julien-Gallam, MMC
Assistant Clerk of Council

2025 Budget Process

Finance Committee Discussion (November 2024):

- Revenue trends, specifically income and property taxes
- Expenses by function
- Fund summaries
  - o 2024 year -end
  - o 2025 budget
  - o Five-year projection
- Moody's Investors Service rating results

City of North Ridgeville, Ohio
Revenues, Expenses and Changes in Fund Balance
General Fund - Actual, Budget, and Forecasted

	Actual	Budget	**Year-End Estimate**	Proposed Budget	Forecasted			
	2023	2024	**12/31/2024**	2025	2026	2027	2028	2029
Revenues								
Total Revenues	20,321,940	21,050,397	21,252,724	21,412,000	21,756,000	22,158,000	22,569,000	22,988,000
Expenditures								
Total Expenditures	14,140,939	20,004,257	16,822,287	20,644,771	21,263,000	21,899,000	22,556,000	23,233,000
Excess (Deficiency) Of Revenues Over Expenditures	6,181,001	1,046,140	4,430,437	767,229	493,000	259,000	13,000	(245,000)
Other financing sources (uses)								
Total Other Financing Sources (Uses)	(3,319,198)	(811,811)	(821,569)	(599,000)	(590,000)	(590,000)	(590,000)	(590,000)
Excess Of Revenues Over (Under) Expenditures And Other Financing Sources (Uses)	2,861,803	234,329	3,608,868	168,229	(97,000)	(331,000)	(577,000)	(835,000)
Fund Balances, Beginning Of Year	10,837,902	13,699,705	13,699,705	17,308,573	17,476,802	17,379,802	17,048,802	16,471,802
Target Carryover Balance	7,070,500	10,002,100	8,411,100	10,322,400	10,631,500	10,949,500	11,278,000	11,616,500
Available for Future Appropriations	6,629,205	3,931,934	7,727,215	6,154,402	5,748,302	5,099,302	4,193,802	3,020,302
Total Fund Balance, End of Year	$13,699,705	$13,934,034	$16,138,315	$16,476,801	$16,379,801	$16,048,801	$15,471,801	$14,636,801

Presentation November 2024

2025 Budget Process

Key Takeaways

- Not all department/division requests could be granted given current resources
- There are significant capital improvement needs now and on the immediate horizon
- **Recognition of future deficits in the General Fund as early as 2026**
- A plan is needed to ensure the long-term health and safety of our community

Fund Balance Considerations

- Six months of estimated expenses is required to maintain our Aa1 rating
- Everything else is **one-time** money
- What do we use the one-time money for?

Moody’s Investor Services

- Moody’s is a global organization who provides credit ratings based on economic and financial factors
- Credit opinion issued in March 2022

MOODY’S
INVESTORS SERVICE

Credit **strengths**:

- Solid economic and demographic fundamentals
- Strong operating fund balance and liquidity

Aa1

Credit **challenges**:

- Full value per capita and resident incomes trail the majority of similarly rates peers
- Above average pension burden

MOODY'S INVESTORS SERVICE

Factors that could lead to an **upgrade**:

- Material expansion of the city's property and income tax base
- Sustained maintenance of strong operating fund balance and liquidity

Factors that could lead to a **downgrade**:

- Considerable contraction of the city's property tax or income tax base, or weakening of the city's demographic profile
- Material declines to available operating fund balance or liquidity

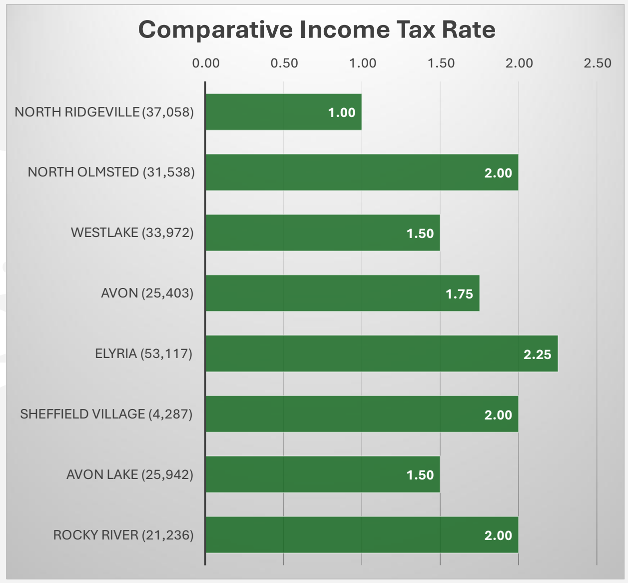
2026 Tax Budget

General Fund

Description	Current Yr Estimate 2025	Budget Yr Estimate 2026
Revenues		
Property Taxes	$2,404,806	$2,453,000
Municipal Income Tax	15,444,000	15,878,000
Other Local Taxes	23,000	23,000
Intergovernmental	782,753	771,000
Intergovernmental - State reimbursements	268,000	339,000
Special Assessments	20,000	21,000
Franchise Fees	300,000	300,000
Fines and Forfeitures	482,000	378,000
Licenses and Permits	979,000	821,100
Earnings on Investments	365,000	580,000
Miscellaneous	150,000	158,500
Total Revenue	21,218,559	21,722,600
Expenditures		
Total Expenditures	20,674,835	21,708,000
Excess of Revenues Over/ (Under) Expenditures	543,724	**14,600**

Income Tax

The lowest rate among cities in the region



Income Tax

The City's largest revenue source

15% - Capital Improvement Fund supports the cost of permanent improvements to our streets, park systems, the acquisition of land and equipment and payment of debt service on bonds and notes issued for those purposes.

85% - General Fund supports operating expenses for general municipal functions.

Income Tax Proposal

This proposal is about preparing North Ridgeville for the future—so our safety forces and essential public services grow with our city:

- Scaling services
- All revenue stays local
- Long term stability
- Most residents will pay less and no impact to seniors

Income Tax Proposal

- Increase income tax rate from 1.0% to 1.75%
- Credit would be increased from 0.1% to 1.0%
- For individuals who work in North Ridgeville, the increase would cost 75 cents for every $100 in taxable income
- Residents who work outside the city (80% of income taxpayers) would see their tax rate decrease from 0.9% to 0.75%

Income Tax Proposal

Revenues will support community health and safety:

- Police and fire department additional staffing and resources
- Land purchase for Fire Station #3
- Public works department additional staffing and resources
- Capital improvements and infrastructure maintenance

NORTH RIDGEVILLE CITY COUNCIL
UTILITIES COMMITTEE MEETING MINUTES
CITY COUNCIL CHAMBERS - 6:30 p.m.
MONDAY, JULY 21, 2025

To Order:

Chairman Martin DeVries called the Utilities Committee meeting to order at 6:30 p.m. and led the Pledge of Allegiance.

Attendance:

Members present were Councilman Bruce Abens, Councilman Eric Shaffer, and Chairman Martin DeVries.

Also present: Mayor Kevin Corcoran, Director of Community Services Tara Peet, Lisa Diederich, Finance Director April Wilkerson, Council President Jason Jacobs, Councilman Councilwoman Georgia Awig, Councilwoman Holly Swenk, and Assistant Clerk of Council Fijabi Gallam.

Minutes:

Chairman DeVries asked for any corrections to the minutes of September 3, 2024. No discussion was offered. Minutes approved as presented.

{Clerk's notes: Numerous discussions took place among the audience that were not captured in the minutes because the microphone did not detect their voices.}

New Business:

O 2024-100 An Ordinance amending Section 1060.07 - *Collection Rate Discounts and Waivers* of N.R.C.O. Chapter 1060 - *Garbage and Refuse Collection and Disposal*.
(Introduced by Mayor Corcoran; First Reading on 06-16-2025)

Chairman DeVries introduced the legislation and asked Councilwoman Swank to explain the proposed legislation.

Councilwoman Swank stated that during her tenure on City Council, she had received numerous calls and requests, primarily from senior citizens, regarding increasing water bills and various fees. She noted that she had met with Director Peet and Director Wilkerson to discuss the issue and discovered that the existing $2 credit had only been proposed for a single contract year, despite being provided to the senior citizens for the past 30 years. She referenced the previous council meeting, which approved the permanent $2 discount, where the Administration had identified this oversight.

Councilwoman Swenk stated that the homestead exemption was a separate discount requiring qualification, and that not all senior citizens were eligible for the additional $1. She acknowledged that the proposed $5 discount was a huge request. Still, she pointed out that the recent decision to pass credit card fees onto consumers was estimated to save the City approximately $450,000. She expressed openness to reducing the proposed discount from $5 to $3, which, combined with the previously approved $2 discount, would total $5. She added that these savings could benefit senior citizens and individuals who are 100% disabled, especially given the addition of water meter surge charges and stormwater fees.

Chairman DeVries asked if the Administration had a chance to review the numbers for the request if the City implemented this type of discount cost.

Mayor Corcoran clarified that the structure of utility billing includes charges for water, sewer, and garbage. The ordinance under discussion proposed changing the eligibility age for the garbage discount from 62 to 65, but did not affect the water discount. He outlined the various discounts offered by the City:

- A senior discount for garbage begins at age 62—a $1 discount.
- An additional $1 discount is available at age 65 for those who qualify for the homestead exemption, totaling $2 for garbage.
- A separate water discount is available starting at age 62, which varies based on usage, and some pay $15 or less. Seniors using less than 400 cubic feet per month could receive a more significant discount.

{*Clerk notes: Technical difficulties with the Audio and Visual presentation.*}

Director Wilkerson then presented the fund summary as of July 18, 2025, including forecasted numbers for 2026 based on the City's tax budget. She explained that the refuge fund is separate from other utility funds and derived solely from service charges for garbage collection. The refuse fund was governed by its own

Ordinance, which required a carry-forward amount equivalent to two months of refuse collection payments to the supplier. Director Wilkerson advised that the finance director is responsible for annually evaluating the fund to determine the potential for rate adjustments (increase, decrease, necessity for a rate holiday). In 2025, the fund showed revenues and expenditures broken down into personal services, other expenses, and refuse collection. The fund annually made $46,824. After accounting for the beginning rollover fund balance and subtracting the mandated carry-forward amount, the fund was projected to end with a balance of $33,303. She noted that a one-month rate holiday for all customers in 2025 would require $358,220, which the fund could not support. This limitation extended through 2026, 2027, and 2028. However, based on current forecasts, a rate holiday might be feasible in 2029, when the fund balance is expected to be sufficient.

Director Wilkerson presented a revised fund summary:

- An additional $4 credit for seniors is proposed, replacing the current homestead credit.
- Currently, seniors 62+ receive a $1 credit from the City.
- Seniors 65+ with the County's homestead exemption get an additional $1 credit, totaling $2.
- The new legislation would eliminate the County's homestead credit and replace it with a $4 credit for seniors.
- About 2,700 seniors are enrolled in the program.
- With the current seniors enrolled, the proposed change would decrease revenue by $133,968 annually.
- Additionally, the change would eliminate rate holidays in future years.
- Fund deficits are projected in 2029 and 2030.

Mayor Corcoran responded by stating that negative fund balances were not permissible under City ordinance, which required a two-month carry-forward. To accommodate the projected deficit, rates would need to increase for all customers. He explained that the City's billing system could not support separate rate structures, so that any rate increase would apply universally, with eligible seniors receiving the applicable discount.

Councilman Shaffer asked if the definition for a senior is aged over 62 or 65.

Director Wilkerson confirmed that the North Ridgeville senior credit applied to residents aged 62 and older, while the County's homestead credit applied to those aged 65 and older for the refuse.

Councilman Shaffer inquired whether there is a difference between garbage and refuse.

Director Wilkerson clarified that “refuse” and “garbage” have the same meaning in the ordinance and that recycling is included in refuse collection.

Director Wilkerson requested that, should the Committee choose to move forward with the proposed legislation, language be added to authorize the Finance Director to adjust rates automatically in the event of a deficit. She explained that current legislation limited rate increases to match only the supplier’s rate increase, which would not be sufficient to cover a fund deficit. She asked that the ordinance be amended to allow for greater oversight and flexibility in rate adjustments.

Councilman Abens inquired whether implementing the discount would create a rate increase for residents under the age threshold.

Director Wilkerson confirmed that any rate increase would apply to all customers, including seniors, and the discount would be applied afterward.

Mayor Corcoran explained that the City cannot establish two separate rate structures—one rate for all residents and a discounted rate for some.

Councilwoman Swenk discussed the impact of the 2.95% transaction fee for credit fees that had been paid from various departmental funds, including Parks and Recreation, Water, Sewer, and Refuse, as well as Mayor’s Court and Civil Service collections. She noted that the City incurs nearly $450,000 annually in credit card fees; however, she did not know which account those fees were paid from before the legislation was passed to allocate credit card fees to consumers. The financial statements showed that the impact on the refuse fund specifically had been minimal.

Director Wilkerson stated that when the City previously absorbed credit card fees, the expense was allocated proportionally across utility funds based on the amount paid by the customer. For example, if a customer paid their entire utility bill via credit card, the fee was distributed among the water, sewer, and refuse funds according to the revenue share each fund received.

Councilwoman Swenk inquired about the estimated savings since the City started passing credit card fees to residents.

Councilman Abens noted that the rates are based on our total costs. Since the City started passing those fees onto customers, they were no longer part of the utility rate structure. He understood that there was no separate fund to save from this change; instead, the fees were removed from the City's expense calculations.

Director Wilkerson confirmed that rates are based on refuse collection and that credit card fees had previously been included in those costs. She reiterated that the refuse fund was used to cover personal services, operational expenses, and collection costs, and that the city was cautious not to overcharge the fund. Only expenses directly related to refuse services were allocated to it.

Director Wilkerson added that the fees were recorded under the "electronic collections" line item, which included various types of charges. As of June, the City had spent approximately $8,000 in that category, though it was difficult to isolate the exact amount attributed solely to credit card fees. Therefore, the amount associated with credit card charges is minimal.

Councilman Jacobs asked about the financial impact of the proposed senior credit.

Director Wilkerson stated that the additional $4 credit per senior currently enrolled would cost the fund an extra $133,968. She explained that she had not projected future enrollment increases, but anticipated that more seniors would likely enroll if the credit were approved. She noted that in 2029, the deficit would be relatively minimal due to the large number of refuse customers (approximately 14,600). Still, by 2030, the deficit could rise to $7,000, requiring a slightly higher rate adjustment.

Chairman DeVries asked if anyone from the audience would like to speak.

Pat Borke of 8717 Mosswood Circle asked if paying with a credit card means she would not have to pay a fee, and whether the City will cover that fee, or if the City is considering changing the current process.

Director Wilkerson said that this is not the current process. Starting January 1, 2025, the resident pays the fee. In addition, there are no plans to change this process. The City no longer absorbs the cost.
Coun

Director Wilkerson answered Councilman Abens' question regarding the year-end deficit. She explained that in the year with a projected deficit of $26,851, each refuse customer would need to pay an additional $1.83 to cover the senior credit. In the year with a $66,250 deficit, the extra cost per customer would be $4.52.

Sandra Williams of 33909 Bainbridge Road voiced concern that as the city expands and the refuse fund grows, there should be a way to give back to residents. She questioned why the city couldn't offer residents a little something in return.

No further public comments were made.

Councilman Shaffer noted that the materials were difficult to read and that he could not make an informed decision without further clarification.

Chairman DeVries recommended tabling the discussion to allow time for review and additional forecasting. He voiced concern about approving a discount that would create a deficit, potentially requiring a rate increase for all residents to offset the cost.

Councilman Abens clarified that the City's refuse service provider charges based on the number of households or addresses, not a flat fee. He explained that as new developments are added, the City's costs increase accordingly. He also shared his personal experience as a senior receiving water discounts, which he appreciated. He expressed concern about shifting the cost burden to younger generations. He stated that the proposed $5 discount would not significantly benefit him, but could negatively affect the City and its Utilities Department. He supported tabling the discussion until more data could be reviewed.

Councilman Shaffer asked whether different service providers were used for recycling and garbage collection.

Chairman DeVries confirmed that the same company provided both services.

> Moved by Chairman DeVries and seconded by Abens to table Ordinance Number 2024-100 until further calculations are obtained, for discussion at the next Utilities Committee meeting.

A voice vote was taken, and the motion carried.

Yes – 3 No – 0

Adjournment:

Chairman DeVries adjourned the meeting at 7:15 p.m.

Date Approved:

____

Fijabi Gallam, MMC
Assistant Clerk of Council

NORTH RIDGEVILLE BOARD OF ZONING AND BUILDING APPEALS
MINUTES OF
REGULAR MEETING – THURSDAY, JULY 24, 2025

CALL TO ORDER:

Chairwoman Masterson called the meeting to order with the Pledge of Allegiance at 7:00 PM.

ROLL CALL:

Present were members James Cain, Planning Commission Liaison Frank Toth and Chairwoman Linda Masterson.

Also present were Chief Building Official Guy Fursdon, Planning and Development Director Kimberly Lieber, Assistant Law Director Toni Morgan and Deputy Clerk of Council Tina Wieber.

Excused were Vice-Chairman Paul Graupmann and member Brad Weaver.

MINUTES:

Chairwoman Masterson asked if there were any corrections to the minutes of the regular meeting on Thursday, June 26, 2025.

None were given.

Minutes were approved as submitted.

PLANNING COMMISSION REPORT:

Chairwoman Masterson asked if there was a Planning Commission Report.

Planning Commission Liaison Toth noted that the Planning Commission regular meeting that was scheduled for Tuesday, July 8th, 2025 was canceled by order to James Smolik, Chairman of the Planning Commission and that the next regular scheduled meeting was for August 12th, 2025 at 7:00 PM in council chambers.

OTHER REPORTS OR CORRESPONDENCE:

PUBLIC HEARINGS:

PPZ2025-0360 Robert & Michelle Howells, 5169 Lear Nagle Rd, PPN: 07-00-007-108-029
Proposal consists of an addition to a detached garage. Property is zoned RS-2 General Residence District.
Request:

1. A 37-square foot variance for excessive lot coverage. Applicant shows 2,824 square feet (10.13%), code allows 2,787 square feet (10%), Section 1294.03(d).

Application was read.

Chairwoman Masterson asked if there was a representative for the application.

Robert Howells, 5169 Lear Nagle Rd, North Ridgeville, OH 44039, was sworn in.

Chairwoman Masterson asked Director Lieber for her administrative review.

Director Lieber stated that the applicant was proposing to construct a 726 square foot addition onto the rear of the existing garage and carport which was detached from the dwelling. She explained that the lot was .64 acre, which meant that it was over that half acre threshold and would then be looked at for lot coverage as to how large any accessory structure could become. She said that at 10% the lot coverage would be 2787 square feet and that the original garage was built in 1977 and that it appeared it had been added to overtime and that an additional accessory structure had been added, so when you added together the coverage of the dwelling, the accessory structure and the garage, the difference of that proposal is 37 square feet, which would be a total lot coverage of 10.13%.

Chairwoman Masterson asked the applicant to discuss his request.

Mr. Howells stated that his wife ran her business in town, and she wanted to retire in a couple of years. He explained that she owned a condo at Liberty Parkway, which is where they store all of their extra stuff and was approximately the same size as what they had in that structure that they need to put at their home when she retired.

Chairwoman Masterson reviewed the Duncan Factors and read, "Can the property yield a reasonable return or any beneficial use of the property without the variance?" and remarked, of course, the property can be used without the variance. She read, "Is the variance substantial?" and stated that the lot coverage of 10.3% was not substantially greater than 10%. She read, "Will the essential character of the neighborhood be substantially altered or will adjoining properties suffer a substantial detriment as a result?" and stated that she didn't think anybody was going to notice .3%. She read, "Will the variance adversely affect the delivery of governmental services?" and stated that it would not. She read, "Did the property owner purchase the property with knowledge of zoning restrictions?" and stated that yes, they had been in place. She read, "Can the owner's predicament be precluded through some other method other than a variance?" and stated that the addition could be made smaller, but it's .13%. was very small. She read, "Would the spirit and intent behind the zoning requirement be observed and substantial justice done by granting the variance?" and stated that the applicant had not provided information in their submittal to address the practical difficulty in complying with the Duncan Factors. She mentioned that there was a reason for the Board and that application was one of them. She stated that it was a really small variance and she didn't think anybody would even notice as it was very minimal. She asked if any of the Board members had any comments.

None were given

Chairwoman Masterson asked if anyone in the audience had any questions or comments.

None were given.

Chairwoman Masterson asked if anyone from the Administration had any comments.

None were given.

Moved by Masterson and seconded by Cain to approve the variance.

A roll call vote was taken and the motion carried.

Yes – 3 No – 0

PPZ2025-0361 Aaron Hartke & Morgan Server, 6651 Nicoll Dr, PPN: 07-00-009-120-080
Proposal consists of constructing a fence on a corner lot. Property is zoned R-1 Residence District.
Request:

1. A 2-foot height and 100% opacity variance for a fence in the front yard on a corner lot. Applicant shows a 6-foot-high privacy fence, code allows a fence no greater than 4-feet-high and 50% open in the front yard, Section 1294.01(h)(2)(A).

Application was read.

Chairwoman Masterson asked if there was a representative for the application.

Aaron Hartke, 6651 Nicoll Dr, North Ridgeville, OH 44039, was sworn in.

Chairwoman Masterson asked Director Lieber to discuss the application.

Director Lieber stated that with that particular application she had to go back in time and try to uncover a little bit of history. The applicant submitted a permit application for a new 6-foot-high solid white vinyl fence on their residential lot that would replace an existing 6-foot-high wood fence in the same general location on the lot. She explained that it was a corner lot and as such both streets were considered front yards per the zoning code and that the fence did extend beyond that front building line on the side street. She added that the dimensions shown on the application were not exactly consistent with the actual lot width, so they couldn't determine how far that encroachment would be, but they did know that any portion of fence beyond that front building line couldn't be higher than 4 feet and it must be at least 50% open. She stated that going back in time, a fence permit was issued by the city for a wood fence in that same location in August of 1983 and in looking at that permit application, also the BZBA was circled on the application, so her assumption would be at the time the applicant knew that it might have required a variance, but then she asked the clerk and there was no record of that issue appearing before the BZBA. She mentioned that perhaps that was just an oversight, but the permit was issued. She discussed that she also then found in 1997 that the resident of the property also indicated that they intended to replace the existing rotted wood fence with a new wood fence at that same location and she just wanted to point out that the city had twice issued permits for 6-foot-high fences solid at that location.

Chairwoman Masterson asked the applicant to present his application.

Mr. Hartke stated that they bought the house a year and a half ago and the fence that was surrounding it was an old 6-foot-tall wooden privacy fence that was falling apart. He stated that they just wanted to basically take that one down and erect a new all privacy vinyl white fence. He explained that they had an issue with the fence facing Nicole Drive and Browning Drive and that the code said it had to be only four feet tall. He discussed that they valued their privacy and had a larger dog that could probably jump right over a 4-foot fence and they didn't want that to happen. He stated that they didn't see any issues with any visibility and that there hadn't been any issues with utilities or anything in the last couple decades that the fence had been up, so they just wanted to put up a new one.

Chairwoman Masterson stated that Director Lieber did a great job of giving a summary of the history of the property that the city had granted two permits for that structure. She discussed that generally anytime a person with a corner lot came before the Board the one thing that they did explain was that they did have two front yards and the reason why they had those setback requirements was for visibility but it didn't appear to be an issue and hadn't been an issue since the 80's, so that clearly wasn't a factor. She stated that she thought because it had existed for as long as it had, it showed that it hadn't caused any undue harm. She asked if there were any other comments from the Board.

Mr. Cain stated that it was another one of those unique situations with the corner lot and the zoning codes. He mentioned that it had been there, it was way away from the corner on both sides as far as line of sight and safety and as long as it was going where it had previously been at, he didn't see why there should be a problem with it. He stated that it was just one of those unique situations.

Chairwoman Masterson asked if there were any other comments from the Administration.

None were given.

Chairwoman Masterson asked if anybody in the audience had any questions or concerns.

None were given.

Moved by Cain and seconded by Toth to approve the variance request.

A roll call vote was taken and the motion carried.

Yes – 3 No – 0

PPZ2025-0363 North Ridgeville High School, 34610 Bainbridge Rd, PPN: 07-00-016-104-233
Applicant: Claire Bank, ThenDesign Architecture, 4230 River St, Willoughby, OH 44094. Owner: North Ridgeville City Schools Board of Education, 34260 Bainbridge Rd, North Ridgeville, OH 44039. Proposal consists of site lighting for High School. Property is zoned R-1 Residence District. Requests:

1. A 16.5-foot variance for luminaire height. Applicant shows fixture heights of 32.5 feet for numerous luminaires*, code allows 16 feet in residential districts, Section 1285(d).
   *Luminaires: S2A3, S1B1, S2A1, EX3, EX5, S1, S2, S3, S3A, S3B, S5A, S5B.
2. A variance for excessive illumination levels in an open parking lot. Applicant shows:
   -Parking Area A: 2.94 fc
   -Parking Area B: 2.26 fc
   -Parking Area E: 2.53 fc
   -Parking Area F: 2.58 fc
   -Parking Area G: 2.89 fc
   Code allows 2.0 fc average, Table 1285.08-1.
3. A variance for excessive illumination levels at building entrances. Applicant shows:
   -Entrance A: 7.09 fc
   Code allows 5.0 fc average, Table 1285.08-1.

Application was read.

Chairwoman Masterson asked if there was a representative for the application.

Claire Bank, ThenDesign Architecture, 4230 River St, Willoughby, OH 44094, was sworn in.

Chairwoman Masterson asked Director Lieber to discuss the application.

Director Lieber stated that the North Ridgeville City School District was seeking variances for their lighting plan for the new high school campus and that the lighting plan deviated from the zoning code requirements in two ways. First, the count was that 73 of the proposed pole lights would be mounted at 32.5 and code allowed 16 feet in residential districts. Second, there were two additional illumination variances, both for the open parking lot and for building entrances and those were fairly minor in nature and in terms of the open parking lot, less than a foot candle over for all those different listed parking lots, and then for the entrance, just about two foot candles over.

Chairwoman Masterson asked the applicant to present their application.

Ms. Bank stated that regarding the height, the proposed fixtures match the existing fixtures that were already on site that were built as part of the 3 through 8 projects, so those are 30-foot poles that were on bases of concrete that were 2 1/2 feet. So it was a 32.5 mounting height for that fixture and since some of those were actually sort of mixed into those existing fixtures, they wanted to match that and keep it nice and uniform throughout the whole site. She discussed that regarding the fixture type, they were LED's and were full cut off, so they would match the code requirements. She explained that they were proposing shields on the ones that would be adjacent to any sort of residential property and they submitted a diagram that just showed little green dots showing all of the lights that actually had the shields to try to address the requirements of keeping the light source itself shielded from neighboring properties and that most of those shields were fully 360 degrees around the fixtures but there were a few of them that were 90 degrees and there was one that was 270 depending on what was next to the lighting fixtures themselves. She mentioned that regarding the brightness of the lots, they generally didn't like to go below 2, so they were a little bit over that as far as their average, mainly because they were pretty high traffic, particularly when there were events going on and they had student drivers, and they just wanted to make sure there weren't dark spots as they are navigating those lots, so it was a little bit over in the lots themselves and then the entry that had a little bit of a bright spot when you looked at it. She mentioned that it was the main entry and the ones that were the brightest were right next to the building, so it was really just kind of giving that transition from outdoor to indoor as they would be coming in from a darker environment into a brighter environment, but it was not really close to the building where you would get those bright spots.

Chairwoman Masterson stated that the Board had received a letter submitted by a resident who had asked that it be read into the record.

Clerk read the letter into the record. *(correspondence attached to the end of the minutes)*

Ms. Banks stated that the letter had one thing she wanted to respond to and that was that they were maintaining 0-foot candles along the property edge all along the Pitts Blvd side so that there was no light spill over onto neighboring properties and that the only area that would spill over the property boundary was on the side that was Ranger Way. She stated that the spillover was actually caused by existing fixtures, and the new fixtures didn't spill over that at all.

Chairwoman Masterson asked Chief Building Official Fursdon if code didn't allow any light to go on to residential areas.

Chief Building Official Fursdon stated that it was supposed to be 0-foot candles at the property line.

Chairwoman Masterson reviewed the Duncan Factors and read, “Can the property yield a reasonable return or can there be any beneficial use of the property without the variance?” and stated that the property can be used for its intended purpose without the lighting variance. She read, “Is the variance substantial?” and stated that the variances for excessive average illumination were minor and not substantial. The height variance was substantial in as much as a proposed mounting height was more than twice the permitted height, however, it was a use non-residential in nature and the photometric plan shows that there will be no light trespass across residential property lines, which Mr. Fursdon, Chief Building Official, substantiated. She read, “Will the essential character of the neighborhood be substantially altered, or will adjoining properties suffer a substantial detriment as a result of the variance?” and stated that the project did not establish a new use, but was the continuation of a use which had been existing at the site for a very long time and neighboring residents had long experienced the extra activity that came with the proximity to a school campus. While most of the new light poles were located at a fair distance from the residential property line, several poles were within 100 feet from properties along Pitts Boulevard. The schools may wish to consider adding shields to the side of the light fixtures closest to residential properties to reduce the likelihood that light sources will be visible from ground level. She added that Mr. Fursdon addressed that as part of code. She read, “Will the variance adversely affect the delivery of governmental services?” and stated that it would not. She read, “Did the property owner purchase the property with knowledge of the zoning restrictions?” and stated that the zoning restrictions were in place prior to the application for the project. She read, “Can the property owner's predicament be precluded through some method other than a variance?” and stated that zoning compliance would require a substantial change to the lighting plan and the addition of many additional light fixtures. She read, “Would the spirit and intent behind the zoning requirement be observed and substantial justice done by granting the variance?” and stated that in reviewing the variance request, the Board considers whether unique features of the property exist which support a deviation from strict code compliance. The permitted use has needs that are not typical of residential neighborhoods. As such, some relief may be warranted.

Chairwoman Masterson asked if there were any comments or concerns from the Board members.

Planning Commission Liaison Toth stated that he had a question regarding the northernmost lot up there on the drawing and that lot's purpose. He asked if she would state what that lot's purpose was.

Ms. Bank stated that that lot was an existing lot and was currently being used by staff and as far as parking goes, what they were doing was just restriping it and providing some new lighting so that it could serve the overall site in the future. She stated that it would mostly be student parking in the future.

Planning Commission Liaison Toth asked if those fixtures were going to be dusk till dawn illumination.

Ms. Bank stated that they were.

Planning Commission Liaison Toth asked if they all were

Ms. Bank stated that was correct.

Planning Commission Liaison Toth asked if any consideration had been given to or could some consideration be given to possibly that back lot being timed to turn off sometime during the evening, for instance, if there were no events going on at the school where there could possibly be some bleed over parking from the Performing Arts Center there, some people parking in that lot, if there weren't any events going on at that school, could that parking lot possibly be shut down for the evening, the illumination, just to give those people back in that northernmost area there a little more privacy.

Ms. Bank stated that that would be something she would have to check with the school district as far as if they would be open to that.

Planning Commission Liaison Toth asked if it was something that would be possible to do.

Ms. Bank stated that it would just be some different controls for those fixtures.

Planning Commission Liaison Toth stated that he thought that if that lot was not going to be in use and illuminating that area, really for nobody's benefit, it would just be a nice neighborly thing to do to for the neighbors over there on Pitts.

Chairwoman Masterson asked if there were any comments from the Administration?

None were given.

Chairwoman Masterson asked if there was anyone in the audience that wanted to speak on behalf of the matter.

Joe May, 34903 Bainbridge Rd, North Ridgeville, OH 44039, was sworn in.

Mr. May stated that back when the school was being built prior to when the Administration building was up and there was already lights there that he thought Mr. Fursdon came out and did an illumination check on his property. He asked if the parking lot on the west side shown in green on the drawing, if those were going to be 32 feet high also.

Chairwoman Masterson stated that they were going to match the existing poles that were there.

Mr. May asked if the existing ones would stay in.

Chief Building Official Fursdon stated that they were staying and then there were going to be new ones added.

Mr. May asked if they were going to be 32 feet high.

Chief Building Official Fursdon stated that they were going to match all the light poles that are up there on the existing site, that's their proposal.

Mr. May asked what the height were of the ones that were currently up in the parking lot or around the parking lot.

Chief Building Official Fursdon stated that he believed they were 32 like the new ones.

Mr. May commented that he thought they were only 16.

Chief Building Official Fursdon stated that he didn't believe so.

Chairwoman Masterson asked if there were any other comments, questions or concerns.

None were given.

Moved by Cain and seconded by Toth to approve the first variance request.

A roll call vote was taken and the motion carried.

Yes – 3 No – 0

Moved by Cain and seconded by Toth to approve the second variance request.

A roll call vote was taken and the motion carried.

Yes – 3 No – 0

Moved by Cain and seconded by Toth to approve the third variance request.

A roll call vote was taken and the motion carried.

Yes – 3 No – 0

ADJOURNMENT:

The meeting was adjourned at 7:36 PM.

Linda Masterson
Chairwoman

Tina Wieber
Recording Secretary/Deputy Clerk of Council

Thursday, August 28, 2025
Date Approved

NORTH RIDGEVILLE CIVIL SERVICE COMMISSION
MINUTES OF THE
REGULAR MEETING – MONDAY, JULY 28, 2025

CALL TO ORDER

The meeting was called to order at 5:00 PM.

ROLL CALL

Present were member Cheryl Farver, Secretary Amie Espinosa-Gonzalez and Co-Chairman Sam Spann. Also present were Assistant Law Director Toni Morgan and Deputy Clerk of Council Tina Wieber.

APPROVAL OF MINUTES

Regular Meeting Minutes of June 23, 2025

Co-Chairman Spann stated that the Commission had received the meeting minutes from the June 23, 2025, meeting. He asked if any Commission members had any comments or questions.

None were given.

Minutes were accepted as submitted.

REPORTS

UNFINISHED BUSINESS

NEW BUSINESS

Fire Chief Promotional Examination

Review agencies and costs

Co-Chairman Spann asked Deputy Clerk of Council Wieber to discuss the testing agencies and the costs regarding the Fire Chief Promotional Examination.

Deputy Clerk of Council Wieber gave a summary of the agencies and the differences between customized test questions and off-the-shelf questions and their prices as well as which agencies had been used previously for the written portion of the exam. She also discussed the two assessment agencies and what each had to offer and their pricing and explained that both had been used before as well as what they entailed and the differences in pricing.

Secretary Espinosa-Gonzalez asked if there were any travel costs.

Deputy Clerk of Council Wieber explained that in the section of each quote that said travel costs "To be Determined", usually was just for mileage and lunch and if ran over what was budgeted, they would ask the Finance Department for the difference but that it was usually minimal.

Member Farver asked if the Ohio Fire Chiefs Association had been used before.

Deputy Clerk of Council Wieber stated that they had used them for the written exam in 2017 and 2019.

Co-Chairman Spann commented that they used Pradco for the assessment portion.

Deputy Clerk of Council Wieber stated that that was correct.

Assistant Law Director Morgan recommended that separate motions be made for the agency chosen for the written and the agency chosen for the assessment.

Moved by Espinosa-Gonzalez and seconded by Farver to approve NTN semi-custom for the Fire Chief's Promotional Written Examination.

A voice vote was taken and the motion carried.

Yes – 3 No – 0

Moved by Espinosa-Gonzalez and seconded by Farver to approve OFCA Situational Assessment Center Fire Chief's Promotional Examination.

A voice vote was taken and the motion carried.

Yes – 3 No – 0

Review calendar of events

Co-Chairman Spann asked Deputy Clerk of Council Wieber to discuss the Calendar of Events.

Deputy Clerk of Council Wieber reviewed the calendar of events starting with the requirement of a 30-day notice for the examination and the timeline of receiving scores and the protest period and the assessment examination. She discussed the special meetings Civil Service would have regarding the protests and final scores before the final score letters would go out. She also mentioned having time for the promoted candidate to have training with the Fire Chief before he retired.

Moved by Farver and seconded by Espinosa-Gonzalez to approve the Calendar of Events for the 2026 Fire Chief Promotional Examination.

A voice vote was taken and the motion carried.

Yes – 3 No – 0

ADJOURNMENT

Moved by Espinosa-Gonzalez and seconded by Farver to adjourn the meeting.

A voice vote was taken and the motion carried.

Yes – 3 No – 0

The meeting was adjourned at 5:10 PM.

Sam Spann
Co-Chairman

Tina Wieber
Deputy Clerk of Council, Recording Secretary

Monday, August 25, 2025
Date Approved

July 20, 2025

CLERK OF NORTH RIDGEVILLE CITY COUNCIL
7307 AVON BELDEN RD
NORTH RIDGEVILLE, OH 44039-

NOTICE TO LEGISLATIVE AUTHORITIES
Objections to Renewal of a Retail Liquor Permit

Dear Clerk of Legislative Authority:

All Class C and D retail permits that sell alcoholic beverages in your political subdivision will expire on **October 1, 2025**. To maintain permit privileges, every retail permit holder must file an online renewal application with the Division.

Ohio Revised Code Section 4303.271(B) provides the legislative authority with the right to object to the renewal of a retail permit and to request a hearing. This will be your only opportunity to object to the renewal of liquor permit premises, which might be a problem in your community.

To register a valid objection with the Division of Liquor Control and request a hearing, the legislative authority must pass a resolution that specifies the problems at the liquor permit premises and the legal grounds for the objection as set forth in Ohio Revised Code Section 4303.292(A). We suggest that a separate resolution be passed for each permit premises. The Chief Legal Officer of your political subdivision must also submit a statement with the resolution that, in their opinion, the objection is based on substantial legal grounds within the meaning and intent of Ohio Revised Code Section 4303.29(A).

The resolution and Chief Legal Officer's statement must be emailed to liquorlegal@com.ohio.gov or mailed to the Division of Liquor Control, Attn: Legal Section, 6606 Tussing Road, P.O. Box 4005, Reynoldsburg, Ohio 43068-9005 and postmarked no later than September 2, 2025.

You can find retail permit holders within your jurisdiction by going to **com.ohio.gov/liquorinfo** and following the instructions. You can also contact your local law enforcement agency in case it has any information that will help you decide whether to object and request a hearing. For more information on other ways to deal with problem establishments, including a copy of the text of this letter, go to **com.ohio.gov/govhelp**.

If you decide that there are no permit premises within your jurisdiction that you wish to object to, you do not need to take any further action. The renewal applications for those premises will be submitted by the permit holders and will be processed by the Division as appropriate.

If you have questions, please contact the Legal Section at liquorlegal@com.ohio.gov. For more information, sign up for our emails at com.ohio.gov/stayinformed.

DOLC Licensing Section

DATE:	August 4, 2025	1ST READING:	August 4, 2025
INTRODUCED BY:	Mayor Corcoran	2ND READING:	
REFERRED BY:		3RD READING:	
		ADOPTED:	
		EMERGENCY:	

ORDINANCE NO. 2025-115

AN ORDINANCE AMENDING CHAPTER 863 *FAIR HOUSING* OF THE NORTH RIDGEVILLE BUSINESS REGULATION AND TAXATION CODE.

WHEREAS, the City of North Ridgeville has long maintained a Fair Housing ordinance, reflecting its commitment to ensuring equal access to housing for all residents;

WHEREAS, the City desires to update its Fair Housing Ordinance to mirror all currently mandated state and federal protected classes, and to ensure consistency in enforcement and policy application across all housing practices;

WHEREAS, in lieu of maintaining a local Fair Housing Board, the City recognizes the value of leveraging partnerships with nonprofit organizations and government agencies to support public education, outreach and enforcement related to fair housing rights; and

WHEREAS, it is the desire of Council to amend these Codified Ordinances.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH RIDGEVILLE, LORAIN COUNTY, OHIO, THAT:

SECTION 1. Chapter 863 *Fair Housing* of the Business Regulation and Taxation Code, which presently reads in its entirety as set forth in **Exhibit A** be amended, and as such, shall read in its entirety as set forth in the document attached to this Ordinance as **Exhibit B**.

SECTION 2. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were conducted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in accordance with all legal requirements, including §121.22 of the Ohio Revised Code.

SECTION 3. This Ordinance shall take effect and be in full force from and after the earliest period allowed by law.

PASSED:____________________________

____
PRESIDENT OF COUNCIL

ATTEST:__________________________
CLERK OF COUNCIL

APPROVED:__________________________ __________________________________

MAYOR

EXHIBIT A

CHAPTER 628 FAIR HOUSING[1]

628.01 Scope

The provisions of this chapter shall apply to all housing located within the territorial limits of the City.

(Ord. 2401-89, 11-6-89)

628.02 Designation of policy

It is hereby declared to be the continuing policy of the City to do all things necessary and proper to secure for all its citizens their right to equal housing opportunities, regardless of their race, color, creed, sex, marital status, religious belief, national origin, age or handicap.

(Ord. 2401-89 Passed 11-6-89)

628.03 Definitions

As used in this chapter:

(a) "Board" means the Fair Housing Board, as established by this chapter.

(b) "Discrimination," "discriminating" and "discriminate" mean to render any difference in treatment to any person in the sale, lease, rental or financing of a dwelling or housing unit because of a person's race, color, creed, sex, marital status, religious belief, national origin, age or handicap.

(c) "Familial status" means one or more individuals who have not attained the age of eighteen years, being domiciled with:

(1) A parent or another person having legal custody of such an individual or individuals; or

(2) The designee of such parent or other persons having such custody, with the written permission of such parent or other person. The protections afforded against discrimination on the basis of familial status shall apply to any person who is pregnant or in the process of securing legal custody of any individual who has not attained the age of eighteen.

(d) "Handicap" means, with respect to a person:

(1) A physical or mental impairment which substantially limits one or more of such person's major life activities;

(2) A record of having such an impairment; or

(3) Being regarded as having such an impairment.

The term "handicap" does not include current, illegal use of or addiction to a controlled substance (as defined in Section 102 of the Controlled Substance Act (21 U.S.C. 802)) and Section 624.01(b) of this General Offenses Code.

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[1]State law reference(s)—Ohio Civil Rights Commission - see Ohio R.C. 4112

Cross reference(s)—Block Grant Grievance Board - see ADM. Ch. 268; Interfering with civil rights - see GEN. OFF. 606.20; Ethnic intimidation - see GEN. OFF. 636.21

(e) "Housing" includes any building, facility or structure, or portion thereof, which is used or occupied, or is intended, arranged or designed to be used or occupied, as the home, residence or sleeping place of one or more persons, groups or families, and any vacant land offered for sale or lease for the construction or location thereon of such building, facility or structure.

(f) "Lending institution" means any bank, insurance company, savings and loan association or other person or organization regularly engaged in the business of lending money or guaranteeing loans.

(g) "Person" means one or more individuals, corporations, partnerships, associations, labor organizations, legal representatives, mutual companies, joint stock companies, trusts, unincorporated organizations, trustees, trustees in bankruptcy, receivers and fiduciaries.

(h) "Real estate agent" includes any real estate broker, real estate salesman or an agent thereof, or any other person, partnership, association or corporation who or which, for consideration, sells, purchases, exchanges, rents, or negotiates or offers or attempts to negotiate the sale, purchase, exchange or rental of real property, or holds himself or herself out as engaged in the business of selling, purchasing, exchanging, renting or otherwise transferring any interest in real property.

(Ord. 2401-89, 11-6-89)

628.04 Unlawful housing practices

(a) It shall be an unlawful housing practice and a violation of this chapter:

(1) For any person or real estate agent:

A. To discriminate against any person in the selling, leasing, subleasing, renting, assigning or otherwise transferring of any interest in a housing unit.

B. To discriminate against any person by refusing to negotiate on, or making false representations on the availability of, the housing unit which is for sale, lease, sublease or rental.

C. To include in the terms, conditions or privileges of any sale, lease, sublease, rental, assignment or other transfer of any housing, any clause, condition or restriction discriminating against any person in the use or occupancy of such housing.

D. To discriminate in the furnishing of any facilities, repairs, improvements or services or in the terms, conditions, privileges or tenure of occupancy of any person.

(2) For any lending institution to discriminate in lending money, guaranteeing loans, accepting a deed, trust or mortgage or otherwise making available funds for the purchase, acquisition, construction, alteration, rehabilitation, repair or maintenance of any housing, or discriminate in the fixing of the rates, terms, conditions or provisions of any such financial assistance.

(3) For any person or real estate agent, with respect to any prohibited act specified in this chapter, to publish or circulate, or cause to be published or circulated, any notice, statement, listing or advertisement, or to announce a policy or to make any record, in connection with the prospective sale, lease, sublease, rental or financing of any housing, which indicates reliance, determination or decision based on race, color, creed, sex, marital status, age, religious belief, national origin or handicap.

(4) For any person or real estate agent to assist in, compel or coerce the doing of any act declared to be an unlawful housing practice under this chapter, or to obstruct or prevent enforcement or compliance with the provisions of this chapter, or to attempt, directly or indirectly, to commit any act declared by this chapter to be an unlawful housing practice.

(5) For any person or real estate agent:

A. To induce or attempt to induce the sale, transfer of interest, or listing for sale, of any housing by making representations regarding the existing or potential proximity of real property owned, used or occupied by any person of any particular race, color, creed, religious belief, national origin or handicap, by direct or indirect methods.

B. To make any representations to a prospective purchaser or lessee that any housing in a particular block, neighborhood or area may undergo, is undergoing or has undergone a change with respect to the racial, color, religious, national or ethnic composition of such block, neighborhood or area.

C. To induce or attempt to induce the sale or listing for sale of any housing by representing that the presence or anticipated presence of persons of any particular race, color, religious belief or national origin in the area will or may result in:

i. The lowering of property values.

ii. A change in the racial, color, religious, national or ethnic composition of the block, neighborhood or area in which the property is located.

iii. An increase in criminal or antisocial behavior in the area.

iv. A decline in quality of the schools serving the area.

(6) For any person or real estate agent to cause or coerce, or attempt to cause or coerce, retaliation against any person because such person has lawfully opposed any act or failure to act that is a violation of this chapter, or has, in good faith, filed a complaint, testified, participated or assisted in any way in any proceeding under this chapter.

(7) To deny any person access to, or membership or participation in, any multiple-listing service, real estate brokers' organization or other service, organization or facility relating to the business of selling or renting housing, or to discriminate against a person in the terms or conditions of such access, membership or participation.

(8) To do any other thing or engage in conduct which would otherwise make unavailable equal housing opportunities.

(b) Whoever violates any of the provisions of this section is guilty of a misdemeanor of the first degree and shall be subject to the penalty provided in Section 698.02.

(Ord. 2401-89, 11-6-89)

628.05 Posting of notices

(a) Every real estate agent shall post, in a conspicuous location in that portion of his or her place of business normally used by him or her for negotiating the terms of a sale or lease of housing, and each person who operates a multi-unit residential building containing more than two units shall post, at all times when prospective tenants are being interviewed, in a conspicuous location in that portion of the housing business normally used by him or her for negotiating the rental of a housing unit therein, a notice prepared by the Fair Housing Board which contains the following language, printed in black on a light-colored background, in not less than fourteen-point type:

"It is a violation of the Fair Housing Law of the City of North Ridgeville, State of Ohio, for any real estate agent, or for any person owning or managing a multi-unit apartment dwelling, to:

(1) Deny housing to any person because of race, color, creed, sex, marital status, religious belief, national origin, age, handicap or familial status.

(2) Discriminate against any person because of that person's race, color, creed, sex, marital status, age, religious belief, national origin or handicap, with respect to the terms, conditions or privileges of housing accommodations or in the furnishing of facilities or services in connection therewith.

If you believe you have been discriminated against, contact the City of North Ridgeville Fair Housing Board, the Ohio Civil Rights Commission or the U.S. Department of Housing and Urban Development."

(b) Whoever violates any of the provisions of this section is guilty of a misdemeanor of the first degree and shall be subject to the penalty provided in Section 698.02.

(Ord. 2401-89, 11-6-89; Ord. 3192-96, 11-18-96)

628.06 Filing of reports

(a) On or before January 1, 1990, every owner of twenty-five or more rental housing units located in one or more buildings in the City shall file with the Fair Housing Board a written report providing information set forth in the following paragraphs for the three-month period beginning October 1, 1989. For each three-month period thereafter, every such owner shall file with the Board, within thirty days after the end of the three-month period, an additional written report.

(b) Reports filed hereunder shall be signed by the owner of the building or his or her authorized agent, shall be on a form to be supplied by the Board on request, and shall contain the following information:

(1) The name and address of each building, the name and address of the owner, the name and address of the managing agent, the name and address of the resident custodian, the total number of units in each building, excluding units rented or available for rent only to employees of the owner or of a managing agent, the approximate rental range for a one, two and three-bedroom apartment if the building contains such a unit, and the number of units occupied on the last day of the three-month period, or January 1, 1990, for the initial report, by one or more black persons and by one or more Spanish-surnamed persons.

(2) The total number of applicants for rental units in each building during the three-month period, and the number of such applicants who were black persons and Spanish-surnamed persons. For purposes hereof, the term "applicant" means a person who personally appears before the owner or a managing agent, whether at the building involved or at an office of the owner or of a managing agent, for the purpose of renting a unit, whether or not such person submits a written application.

(3) The total number of units in each building which were rented during the period, and the number of such units which were rented to one or more black persons and to one or more Spanish-surnamed persons. For purposes hereof, a unit is rented during the period if, during the period, it becomes occupied by a new tenant who had not previously resided in the building.

(4) Report forms supplied by the Board shall include a request for voluntary information concerning minority employment practices of the owner or agent signing the report and concerning advertising by the owner or agent in media directed primarily to minority persons.

(c) Whoever violates any of the provisions of this section is guilty of a misdemeanor of the first degree and shall be subject to the penalty provided in Section 698.02.

(Ord. 2401-89, 11-6-89)

628.07 Fair housing board

(a) There is hereby established the Fair Housing Board, to consist of three members who are qualified electors of the City and who shall not hold any public office at the Municipal, County, State or Federal level at any time while a member of the Board. Any duly appointed Board member who is running for any public office shall be automatically disqualified from further membership on the Board. The day the Board member files petitions with the County Board of Elections shall be the date of the disqualification. No Board member shall be appointed who is employed in any real estate or lending institution.

(b) The Board members shall be appointed by the Mayor. Of the members first appointed, one shall hold office for a term of one year; one shall hold office for a term of two years; and one shall hold office for a term of three years. Their successors shall be appointed for terms of three years. The Mayor shall fill all vacancies by appointment for the unexpired term. A Board member whose term has expired shall be eligible for re-appointment to the Board.

(c) The executive secretary of the Board shall be appointed by the Mayor and shall be an employee of the City.

(d) The Mayor may recommend to Council the removal of any member of the Board for neglect of duty or malfeasance in office. Council may remove a member of the Board from office by a vote of two-thirds of its membership only after having first given to such member a copy of the charges against him or her and an opportunity to be publicly heard in person or by counsel in his or her own defense. Any such removal shall be final.

(e) Two members of the Board shall constitute a quorum for the purpose of conducting the business thereof. A vacancy on the Board shall not impair the right of the other members to exercise all powers of the Board.

(f) Each member of the Board shall serve without salary, but shall be paid necessary and actual expenses incurred in performing the business of the Board.

(g) The Board is charged with the following duties to implement the stated policy of this chapter:

(1) To investigate all complaints of unlawful housing practices which are filed with it.

(2) To initiate complaints of unlawful housing practices on the basis of auditing or testing carried out by its staff or volunteers authorized by the Board.

(3) To endeavor, by conciliation, to resolve such complaints.

(4) To hold hearings, subpoena witnesses, compel their attendance, administer oaths, take the testimony of any person under oath, and, in connection therewith, to require the production, for examination, of any books or papers relating to any matter under investigation or in question before the Board.

(5) To render at least once a year to the Mayor and to Council a full written report of all its activities and recommendations.

(6) To recommend to the Mayor, when it deems it to be necessary, educational and other programs designed to promote the purposes of this chapter.

(7) To adopt rules and procedures for the conduct of its business.

(8) To do such other acts as are necessary and proper in order to perform those duties with which it is charged under the terms of this chapter.

(Ord. 2401-89, 11-6-89)

628.08 Procedures re complaints; decisions of board; enforcement

(a) Any person subjected to an unlawful housing practice may file, within 360 days of the alleged violation, with the Fair Housing Board, a complaint, in writing, sworn to or affirmed, which shall state the name and address of the person alleged to have committed the violation complained of and the particulars thereof, and such other information as may be required by the Board. The Board may also corroborate or initiate complaints on the basis of testing carried out by its staff or volunteers authorized by the Board.

(b) Upon the filing of a complaint, the Executive Secretary of the Board shall make such investigation as he or she deems appropriate to ascertain facts and issues. If the Executive Secretary determines that there are reasonable grounds to believe a violation has occurred, he or she shall attempt to conciliate the matter by methods of initial conference and persuasion with all interested parties and such representatives as the parties may choose to assist them. Conciliation conferences shall be informal, and nothing said or done during such initial conferences shall be made public by the Board, any member of the Board or its staff unless the parties agree thereto in writing.

(c) The terms of conciliation agreed to by the parties shall be reduced to writing and incorporated into a consent agreement to be signed by the parties, which agreement is for conciliation purposes only and does not constitute an admission by any party that the law has been violated. Consent agreements shall be signed on behalf of the Board by its Chairperson.

(d) The Board is authorized to seek the cooperation and aid of the Ohio Real Estate Commission or the Ohio Civil Rights Commission in any investigation under this chapter.

(e) If the Executive Secretary determines that the complaint lacks reasonable grounds upon which to base a violation of this chapter, he or she shall so inform the Board, and the Board may, in its discretion, dismiss such complaint or order such further investigation as may be necessary, provided that the Board shall not dismiss such complaint without first affording the complainant an opportunity to appear before the Board.

(f) If the Executive Secretary, with respect to a matter which involves a violation of this chapter, fails to conciliate a complaint after the parties have, in good faith, attempted such conciliation, fails to effect an informal conciliation agreement or a formal consent agreement, or determines that a complaint is not susceptible of conciliation, he or she shall notify the Board immediately, and the Board shall thereafter schedule a public hearing to determine whether a violation of this chapter has been committed. The Board shall serve upon the respondent a statement of charges and a summons and shall serve upon all interested parties a notice of the time and place of the hearing. The respondent or his or her authorized counsel may file such statements with the Board prior to the hearing date as it deems necessary in support of its position. The hearing shall be open to the public, except that the respondent may request, in writing, a private hearing. The determination of such request shall be discretionary with the Board. The hearing shall be held not less than fifteen days after service of the statement of charges and the summons. The summons so issued shall be signed by two members of the Board, and the issuance of such summons shall require the attendance of named persons and the production of relevant documents and records. The failure to comply with a summons shall constitute a violation of this chapter. The interested parties may, at their option, appear before the Board in person or by a duly authorized representative and may have the assistance of an attorney. The parties may present testimony and evidence, and the right to cross examine witnesses shall be preserved. All testimony and evidence shall be given under oath or by affirmation. The Executive Secretary shall keep a full record of the hearing, which record shall be public and open to inspection by any person. Upon request by any principal party to the proceeding, the Board shall furnish such party a copy of the hearing record, if any, at such cost as the Board deems appropriate.

(g) If, at the conclusion of the hearing, the Board determines, upon a preponderance of the evidence, that the person complained against has violated this chapter, the Board shall, after consultation with the Law Director in executive session, state its findings and order the person complained against to cease and desist from such unlawful conduct and to take such affirmative action as will effectuate the purposes of this chapter, with notice that if the Board determines that the person complained against has not, after fifteen calendar days following service of the Board's order, complied with the order, the Board shall recertify the matter to the Law Director for enforcement.

(h) Upon recertification to the Law Director for enforcement, he or she shall seek compliance by appropriate civil action brought in the name of the Fair Housing Board of the City before a court of competent jurisdiction. Where the court, in any such proceeding, determines that there has been a violation of this chapter, the court shall award compensatory damages and, where appropriate, punitive damages, along with attorney fees. The court may also order such other relief as it deems necessary or appropriate.

(i) If, at the conclusion of the hearing, the Board shall determine, upon a preponderance of the evidence of the record, that the person complained against has not violated this chapter, the Board shall state and make public its findings and issue its order dismissing the complaint.

(Ord. 2401-89, 11-6-89)

628.09 Other remedies of complainants

Nothing contained in this chapter shall prevent any person from exercising any right or seeking any remedy to which he or she might otherwise be entitled or from filing any complaint with any other agency or court of law or equity.

(Ord. 2401-89, 11-6-89)

628.10 Intimidation in connection with housing

(a) No person, whether or not acting under color of law, shall by force or threat of force willfully injure, intimidate, or interfere with, or attempt to injure, intimidate, or interfere with any of the following:

(1) Any person because of race, color, religion, sex, familial status, as defined in Ohio R.C. 4112.01, national origin, military status as defined in that section, disability as defined in that section, or ancestry and because that person is or has been selling, purchasing, renting, financing, occupying, contracting, or negotiating for the sale, purchase, rental, financing, or occupation of any housing accommodations, or applying for or participating in any service, organization, or facility relating to the business of selling or renting housing accommodations.

(2) Any person because that person is or has been doing, or in order to intimidate that person or any other person or any class of persons from doing either of the following:

A. Participating, without discrimination on account of race, color, religion, sex, familial status, as defined in Ohio R.C. 4112.01, national origin, military status as defined in that section, disability as defined in that section, or ancestry, in any of the activities, services, organizations, or facilities described in division (a)(1) of this section;

B. Affording another person or class of persons opportunity or protection so to participate.

(3) Any person because that person is or has been, or in order to discourage that person or any other person from, lawfully aiding or encouraging other persons to participate, without discrimination on account of race, color, religion, sex, familial status as defined in Ohio R.C. 4112.01, national origin, military status as defined in that section, disability as defined in that section, or ancestry, in any of the activities, services, organizations, or facilities described in division (a)(1) of this section, or participating lawfully in speech or peaceful assembly opposing any denial of the opportunity to so participate.

(b) Whoever violates division (a) of this section is guilty of a misdemeanor of the first degree.

State law reference(s)—ORC 2927.03

<u>EXHIBIT B:</u>

CHAPTER 628 FAIR HOUSING

628.01 Scope

The provisions of this chapter shall apply to all housing located within the territorial limits of the City.

628.02 Designation of policy

It is hereby declared to be the continuing policy of the City to do all things necessary and proper to secure for all its citizens their right to equal housing opportunities, regardless of their race, color, sex, national origin, familial status, religion, disability, ancestry or military status.

628.03 Definitions

As used in this chapter:

(a) "Discriminating housing practice" means an act that is unlawful under any State or Federal statute regulation, executive order or directive regarding equal access to housing financing, listing opportunities or any other practices impeding the equal accessibility of housing to all persons regardless of race, color, sex, national origin, familial status, religion, disability, ancestry or military status.

(b) "Dwelling" means any building, structure or portion thereof which is occupied as, or designed or intended for occupancy as, a residence by one or more families, and any vacant land which is offered for sale or lease for the construction or location thereon of any such building, structure or portion thereof.

(c) "Family" includes a single individual.

(d) "Financial institution" means any bank, credit union, insurance company, savings and loan association or other entity or organization that makes or purchases loans or provides other financial assistance that operates or has a place of business in the City.

(e) "Person" includes one or more individuals, corporations, partnerships, associations, labor organizations, legal representatives, mutual companies, joint stock companies, trusts or unincorporated organizations.

(f) "To rent" includes to lease, to sublease, to let and otherwise to grant for a consideration the right to occupy premises not owned by the occupant.

628.04 Discrimination in the sale or rental of housing

No person shall engage in the following practices regarding any property of whatever kind within the City:

(a) To refuse to sell or rent after the making of a bona fide offer, or refuse to negotiate for the sale or rental of, otherwise make unavailable or deny, a dwelling to any person because of race, color, sex, national origin, familial status, religion, disability, ancestry or military status.

(b) To discriminate against any person in the terms, conditions, or privileges of sale or rental of a dwelling, or in the provision of services or facilities in connection therewith, because of race, color, sex, national origin, familial status, religion, disability, ancestry or military status.

(c) To make, print or publish, or cause to be made, printed or published any notice, statement, or advertisement, with respect to the sale or rental of a dwelling that indicates any preference, limitation or discrimination based on race, color, sex, national origin, familial status, religion, disability, ancestry or military status, or an intention to make any such preference, limitation or discrimination.

(d) To represent to any person because of race, color, sex, national origin, familial status, religion, disability, ancestry or military status that any dwelling is not available for inspection, sale or rental when such dwelling is in fact so available.

(e) For profit, to induce or attempt to induce any person to sell or rent any dwelling by representations regarding the entry or prospective entry into the neighborhood of a person or persons of a particular race, color, sex, national origin, familial status, religion, disability, ancestry or military status.

628.05 Discrimination in the financing of housing

No financial institution shall deny a loan or other financial assistance to a person applying therefor for the purpose of purchasing, constructing, improving, repairing or maintaining a dwelling, or discriminate against him in the fixing of the amount, interest rate, duration or other terms or conditions of such loan or other financial assistance, because of race, color, sex, national origin, familial status, religion, disability, ancestry or military status of such person or of any person associated with him in connection with such loan or other financial assistance or the purposes of such loan or other financial assistance or of the present or prospective owners, lessees, tenants or occupants of the dwelling or dwellings in relation to which such loan or other financial assistance is to be made or given.

628.06 Enforcement

(a) The discrimination practices prohibited herein not only have a serious adverse impact upon the individual or group subjected to such practices but also cause a severe and adverse impact on the public welfare of the citizens of the City through denying its citizens the benefits of a diverse community and by projecting an image that the City countenances such illegal practice. The City, through its Law Department, may at the direction of the Mayor or Council take such actions as are necessary to enforce the provisions of this chapter including, but not limited to, engaging the services of other government or nonprofit agencies to assist in education and enforcement and filing court actions against violators of this chapter enjoining such illegal practices.

(b) The City is empowered to aid, at the request of State, Federal or individual complainants, in the investigation and enforcement of the provisions of this chapter or of any related State or Federal law whether enacted at this time or subsequent to the enactment of this chapter.

DATE:	August 4, 2025	1ST READING:	August 4, 2025
INTRODUCED BY:	Mayor Corcoran	2ND READING:	
REFERRED BY:		3RD READING:	
		ADOPTED:	
		EMERGENCY:	

ORDINANCE NO. 2025-116

AN ORDINANCE AMENDING ORDINANCE NO. 6025-2022 BY AUTHORIZING THE PURCHASE (INSTEAD OF ENTERING INTO A 5-YEAR LEASE/PURCHASE AGREEMENT) OF A SINGLE AXLE-DUMP TRUCK WITH PLOW AND ACCESSORIES FROM THE STATE BID LIST OR STATE CO-OP, NOT TO EXCEED $250,000.00.

WHEREAS, City Council adopted Ordinance No. 6025-2022 which became effective on January 4, 2023, authorizing a 5-year lease/purchase agreement of a single-axle dump truck with plow and accessories for the Service Department nka the Public Works Department through the State Bid List or State Co-Op; and

WHEREAS, because of supply chain issues, the City did not receive the truck and accessories in a timely manner; and

WHEREAS, the City has received the truck and accessories and now wishes to purchase instead of leasing the truck and accessories.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH RIDGEVILLE, LORAIN COUNTY, OHIO, THAT:

SECTION 1. Ordinance No. 6025-2022 is hereby amended by purchasing (instead of leasing) a single-axle dump truck with plow and accessories from the State Bid List or State Co-Op for the Public Works Department, not to exceed $250,000.00.

SECTION 2. Purchase of the truck and accessories is hereby retroactive to November 26, 2024.

SECTION 3. The cost for said truck and accessories shall be paid from the appropriate fund.

SECTION 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were conducted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in accordance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 5. This Ordinance shall take effect and be in full force from and after the earliest period allowed by law.

PASSED:____________________________ ________________________________
PRESIDENT OF COUNCIL

ATTEST:_________________________
CLERK OF COUNCIL

APPROVED:_________________________ ________________________________
MAYOR

DATE:	August 4, 2025	1ST READING:	August 4, 2025
INTRODUCED BY:	Mayor Corcoran	2ND READING:	
REFERRED BY:		3RD READING:	
		ADOPTED:	
		EMERGENCY:	
		EFFECTIVE:	

ORDINANCE NO. 2025-117

AN ORDINANCE APPROVING THE SALE OF CERTAIN PERSONAL PROPERTY OWNED BY THE CITY OF NORTH RIDGEVILLE PURSUANT TO O.R.C. SECTION 721.15(D).

WHEREAS, the City of North Ridgeville, pursuant to O.R.C. Section 721.15(D), may sell certain personal property by Internet auction; and

WHEREAS, North Ridgeville City Ordinance No. 4177-2005 and amending Ordinance No. 4711-09 permit the sale of City-owned personal property via Internet auction; and

WHEREAS, the City owns a Cleveland 18-foot Landscaping Trailer which is valued in excess of $1,000.00, therefore the sale of this asset must be approved by Council; and

WHEREAS, the landscaping trailer is no longer used and needs repairs.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH RIDGEVILLE, LORAIN COUNTY, OHIO, THAT:

SECTION 1. City Council finds that the Cleveland 18-foot Landscaping Trailer no longer serves a municipal purpose and hereby approves the sale of the landscaping trailer via Internet auction.

SECTION 2. Proceeds from the sale of the Cleveland 18-foot Landscaping Trailer shall be deposited into the appropriate City fund(s).

SECTION 3. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were conducted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in accordance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

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

PASSED:__________________________ ___________________________________

PRESIDENT OF COUNCIL

ATTEST:_______________________________

CLERK OF COUNCIL

APPROVED:_______________________ ___________________________________

MAYOR

DATE:	July 21, 2025	1ST READING:	July 21, 2025
INTRODUCED BY:	Mayor Corcoran	2ND READING:	
REFERRED BY:		3RD READING:	
		ADOPTED:	
		EMERGENCY:	

ORDINANCE NO. 2025-111

AN ORDINANCE ACCEPTING CERTAIN STREETS/ IMPROVEMENTS LOCATED IN WATERBURY SUBDIVISION NO. 9 AND DEDICATING THEM FOR PUBLIC PURPOSES.

WHEREAS, pursuant to N.R.C.O. Section 1228.01(b)(3), following completion of improvements, a developer shall post a maintenance bond or equivalent for a period of three years which covers all streets, sidewalks, water and/or sewer lines and rear and side-yard drainage; and

WHEREAS, pursuant to N.R.C.O. Section 1228.01(h)(4), the City Engineer shall make recommendations to City Council and for final acceptance of the improvement if the Engineer's inspection finds the work to be satisfactory; and

WHEREAS, pursuant to N.R.C.O. Section 1224.05(b)(5), acceptance of any street/ improvement or utility for public use and maintenance shall be by separate action of City Council; and

WHEREAS, the requisite bond or equivalent has been posted relative to the improvements made to the named development; and

WHEREAS, the City Engineer has inspected the improvements and having found them to be acceptable, does recommend them for final acceptance by City Council.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH RIDGEVILLE, LORAIN COUNTY, OHIO, THAT:

SECTION 1. City Council hereby accepts the following streets/improvements located in Waterbury Subdivision No. 9, and hereby dedicates said streets/improvements for public use and maintenance, including but not limited to roadways, sidewalks, drainage and utility purposes:

1. Waterbury Boulevard – 2720 feet west of Terrell Drive
2. West Fenwick Drive – 1460 feet east of Waterbury Boulevard
3. Glenmoor Lane – 380 feet between East Fenwick Drive and Shady Drive

SECTION 2. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were conducted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in accordance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. This Ordinance shall take effect and be in full force from and after the earliest period allowed by law.

PASSED:____________________________ _________________________________

PRESIDENT OF COUNCIL

ATTEST:__________________________

CLERK OF COUNCIL

APPROVED:__________________________ _________________________________

MAYOR

DATE:	July 21, 2025	1ST READING:	July 21, 2025
INTRODUCED BY:	Mayor Corcoran	2ND READING:	
REFERRED BY:		3RD READING:	
		ADOPTED:	
		EMERGENCY:	N/A
		EFFECTIVE:	N/A

CITY OF NORTH RIDGEVILLE
RESOLUTION NO. 2025-113

A RESOLUTION DECLARING THE NECESSITY OF AN ELECTION ON THE QUESTION OF APPROVING THE PASSAGE OF AN ORDINANCE TO AMEND SECTIONS 878.01, 878.03, 878.04 AND 878.06 OF THE CODIFIED ORDINANCES OF THE CITY OF NORTH RIDGEVILLE, OHIO, IN ORDER TO PROVIDE FOR THE LEVY OF AN ADDITIONAL SEVENTY-FIVE ONE-HUNDREDTHS PERCENT (0.75%) INCOME TAX BEGINNING JANUARY 1, 2026.

Be It Resolved by the Council of the City of North Ridgeville, Lorain County, Ohio, that:

SECTION 1. This Council hereby authorizes and directs the submission to the electors of the City of North Ridgeville, Ohio, at an election to be held at the usual places of voting in the City on Tuesday, November 4, 2025, of the question of approving the passage of an ordinance to amend Sections 878.01, 878.03, 878.04 and 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, as established by Ordinance No. 5502-2018, passed January 16, 2018, as previously amended, which would provide for the levy of an additional seventy-five one-hundredths percent (0.75%) income tax and provide for a credit up to one percent (1.0%) for income paid to other municipalities, which ordinance is set forth in full in Section 2 hereof.

SECTION 2. The proposed ordinance to be submitted to the electors of the City for their approval hereunder shall be as follows:

CITY OF NORTH RIDGEVILLE
ORDINANCE NO. 2025-114

AN ORDINANCE AMENDING SECTIONS 878.01, 878.03, 878.04 AND 878.06 OF THE CODIFIED ORDINANCES OF THE CITY OF NORTH RIDGEVILLE, OHIO, TO PROVIDE FOR THE LEVY OF AN ADDITIONAL SEVENTY-FIVE ONE-HUNDREDTHS PERCENT (0.75%) INCOME TAX, BEGINNING JANUARY 1, 2026, AND TO PROVIDE FOR A CREDIT UP TO ONE PERCENT (1.0%) FOR INCOME PAID TO OTHER MUNICIPALITIES; AND DECLARING AN EMERGENCY.

Be It Ordained by the Council of the City of North Ridgeville, County of Lorain, State of Ohio, that:

SECTION 1. Section 878.01 of the Codified Ordinances of the City of North Ridgeville, Ohio, as established by Ordinance No. 5502-2018, passed January 16, 2018, as heretofore amended, is hereby further amended to read as follows:

"878.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, the City of North Ridgeville hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B) (1) The annual tax is levied at a rate of one and seventy-five one-hundredths percent (1.75%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City of North Ridgeville. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 878.03 and other sections as they may apply.

(2) Allocation of Funds. The funds collected under the provisions of this chapter shall be deposited as directed by City Council in the following order:

(a) Not more than eighty-five percent (85%) of the gross City income tax receipts shall be receipted to the General Fund and used to defray operating expenses of the City.

(b) At least fifteen percent (15%) of the gross City income tax receipts shall be receipted to the Capital Projects Fund and used for capital improvements for the City and the Income Tax Debt Service Fund to be used to pay principal and interest on debt pledging income tax revenue, which proceeds were used for capital improvements. Capital Improvements shall include, but not be limited to, development and constructing of storm sewers and street improvements, public buildings, parks and playgrounds and for equipment necessary for the Police, Fire, Street, Traffic and Safety Departments.

The allocation of income tax for capital improvements shall first be made to the Income Tax Debt Service Fund with the remaining amount to the Capital Projects Fund. The amount allocated for debt shall be determined as part of the annual budget.

(3) Cost of Collections. The General, Capital Projects and Income Tax Debt Service Funds shall bear the costs of income tax collections in the same proportion as the allocation of revenue.

(C) The taxes levied under this Chapter 878 are authorized by Article XIII, Section 3 of the Ohio Constitution and Article XII of the North Ridgeville City Charter and shall be levied in accordance with the provisions and limitations set forth in Chapter 718 of the Ohio Revised Code to the fullest extent required for the City to continue to levy those taxes. The required provisions and limitations of Chapter 718 of the Ohio Revised Code are hereby incorporated into this Chapter 878, and those required provisions or limitations of Chapter 718 of the Ohio Revised Code shall control to the extent there is a conflict between a provision or limitation of this Chapter 878 and an express provision or limitation of Chapter 718 of the Ohio Revised Code.

(D) As used herein, all references in this Chapter 878 to provisions or limitations of Chapter 718 of the Ohio Revised Code and to any Section of that Chapter 718 shall include those provisions or limitations of that Chapter or Section as in effect on January 1, 2016, of any successor statute, and of any subsequent amendment to that Chapter or Section or a successor statute in effect from time to time to the fullest possible extent required for the City to continue to levy the taxes specified under this Chapter 878. All references in this Chapter 878 to "ORC" are to the Ohio Revised Code."

SECTION 2. Section 878.03 of the Codified Ordinances of the City of North Ridgeville, Ohio, as established by Ordinance No. 5502-2018, passed January 16, 2018, as heretofore amended, is hereby further amended to read as follows:

"878.03 IMPOSITION OF TAX.

The income tax levied by the City of North Ridgeville at a rate of one and seventy-five one-hundredths percent (1.75 %) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City.

Individuals.

(A) For residents of the City, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (Section 878.02 (C)(16)).

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

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 878.02 (C)(21). Exemptions which may apply are specified in Section 878.02 (C)(12).

Refundable Credit for Nonqualified Deferred Compensation Plan.

(D) (1) As used in this division:

(a) "Nonqualified deferred compensation plan" means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

(b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no

distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c) (i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City each year with respect to the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of City income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to the City, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

(E) (1) (a) An individual is presumed to be domiciled in the City of North Ridgeville for all or part of a taxable year if the individual was domiciled in the City on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City for all or part of the taxable year.

(b) An individual may rebut the presumption of domicile described in division (E)(1)(a) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the City for all or part of the taxable year.

(2) For the purpose of determining whether an individual is domiciled in the City for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(a) The individual's domicile in other taxable years;

(b) The location at which the individual is registered to vote;

(c) The address on the individual's driver's license;

(d) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(e) The location and value of abodes owned or leased by the individual;

(f) Declarations, written or oral, made by the individual regarding the individual's residency;

(g) The primary location at which the individual is employed.

(h) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;

(i) The number of contact periods the individual has with the City. For the purposes of this division, an individual has one "contact period" with the City if the individual is away overnight from the individual's abode located outside of the City and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the City.

(3) All additional applicable factors are provided in the Rules and Regulations.

<u>Businesses</u>.

(F) This division applies to any taxpayer engaged in a business or profession in the City of North Ridgeville, unless the taxpayer is an individual who resides in the City or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745 of the ORC.

(1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City shall be considered

as having a taxable situs in the City for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 878.04 (C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(2) (a) If the apportionment factors described in division (F)(1) of this section do not fairly represent the extent of a taxpayer's business activity in the City, the taxpayer may request, or the Tax Administrator of the City may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

(i) Separate accounting;

(ii) The exclusion of one or more of the factors;

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(iv) A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 878.12 (A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 878.12 (A).

(d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in division (F)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

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

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(iii) A vendor, customer, client, or patient of a person described in (F)(3)(a)(ii) of this section, or a related member of such a vendor, customer, client, or patient.

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

(c) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (F) (3)(a) or (b) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.

(4) For the purposes of division (F)(1)(c) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

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

(i) The property is shipped to or delivered within the City from a stock of goods located within the City.

(ii) The property is delivered within the City from a location outside the City, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion.

(b) Gross receipts from the sale of services shall be sitused to the City to the extent that such services are performed in the City.

(c) To the extent included in income, gross receipts from the sale of real property located in the City shall be sitused to the City.

(d) To the extent included in income, gross receipts from rents and royalties from real property located in the City shall be sitused to the City.

(e) Gross receipts from rents and royalties from tangible personal property shall be sitused to the City based upon the extent to which the tangible personal property is used in the City.

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to the City's tax only if the property generating the net profit is located in the City or if the individual taxpayer that receives the net profit is a resident of the City. The City shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(6) (a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(b) An individual who is a resident of the City shall report the individual's net profit from all real estate activity on the individual's annual tax return for the City. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under the City's income tax ordinance.

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(8) Left intentionally blank.

(9) Intentionally left blank."

<u>SECTION 3</u>. Section 878.04 of the Codified Ordinances of the City of North Ridgeville, Ohio, as established by Ordinance No. 5502-2018, passed January 16, 2018, and as heretofore amended, is hereby further amended to read as follows:

"878.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in the City of North Ridgeville shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City. Except for qualifying wages for which withholding is not required under Section 878.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 878.01(B)(1) of this chapter, of one and seventy-five one-hundredths percent (1.75%). An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B) (1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City in the preceding calendar year exceeded $2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City in any month of the preceding calendar quarter exceeded $200.

Payments under division (B)(1)(a) of this section shall be made to the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the last day of the month following the last day of each calendar quarter.

(c) Intentionally left blank.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the City. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by the Tax Administrator and the City as the return required of an non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold the City income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5) (a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to the City the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to the City income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the City until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar yea;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold City income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this chapter, to be tax required to be withheld and remitted for the purposes of this section.

Occasional Entrant - Withholding.

(C) (1) As used in this division:

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to *division (C)(2)(a)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.*

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(2) (a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold City income tax on qualifying wages paid to an employee for the performance of personal services in the City if the employee performed such services in the City on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City.

(ii) The employee performed services at one or more presumed worksite locations in the City. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

(a) The nature of the services are such that it will require more than 20 days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

(iii) The employee is a resident of the City and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 878.04.

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in the City only if the employee spent more time performing services for or on behalf of the employer in the City than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4) (a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City exceeds the 20-day threshold, the employer shall withhold and remit tax to the City for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City.

(b) An employer required to begin withholding tax for the City under division (C)(4)(a) of this section may elect to withhold tax for the City for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in the City.

(5) If an employer's fixed location is the City and the employer qualifies as a small employer as defined in Section 878.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the City, regardless of the number of days which the employee worked outside the corporate boundaries of the City.

To determine whether an employer qualifies as a small employer for a taxable year, a the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 878.04."

<u>SECTION 4</u>. Section 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, as established by Ordinance No. 5502-2018, passed January 16, 2018, and as heretofore amended, is hereby further amended to read as follows:

"878.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES

(A) Every individual taxpayer domiciled in the City who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter/ordinance may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to division (C) of this section, the credit shall not exceed the amount equal to one percent (1.0%) of the income, qualifying wages, commissions, net profits or other compensation taxable under this chapter. If the tax rate of the other municipality is less than one percent (1.0%), the credit shall be limited to the tax due at the lower rate.

(B) The City of North Ridgeville shall grant a credit against its tax on income to a resident of the City who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) Intentionally left blank."

SECTION 5. Effective January 1, 2026, Sections 878.01, 878.03, 878.04 and 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, as they have heretofore existed, are hereby repealed. Provided, however, that no provision of this ordinance, including the repeal of Sections 878.01, 878.03, 878.04 and 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, as they have heretofore existed, shall in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to the one percent municipal income tax assessed by Chapter 878 of the Codified Ordinances of the City of North Ridgeville, Ohio, as it has heretofore existed and shall remain in effect until January 1, 2026.

SECTION 6. The Council finds and determines that all formal actions of this Council and of any of its committees concerning and relating to the passage of this ordinance were taken, and all deliberations of this Council and of any of its committees that resulted in such formal action were held, in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 7. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare of the City, and for the further reason that this ordinance is required to be immediately effective in order to enable the City to timely commence collection of the City's income tax at the increased rate provided for in this ordinance commencing January 1, 2026, and thereby to provide essential government operations critical to the safety and well-being of the residents of the City; wherefore, this ordinance shall be in full force and effect immediately upon its passage by the required number of votes and approval by the Mayor, or otherwise at the earliest time permitted by law.

Passed: ______________________, 2025

____
President of Council

Attest: ___________________________

Approved: _______________, 2025

____
Mayor

SECTION 3. It is the desire of this Council that the ballot language presented to the electors of the City of North Ridgeville shall be in substantially the following form:

A majority affirmative vote is necessary for passage.

Shall the ordinance (Ordinance No. 2025-114) providing for an increase in the municipal levy on income from one percent (1.0%) to one and seventy-five one-hundredths percent (1.75%), being an increase of seventy-five one-hundredths percent (0.75%), for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, beginning on January 1, 2026, be passed?

	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

The Mayor and the Director of Law, with the advice of the City's legal counsel, are each authorized to further or differently summarize the language of the proposed amendment for purposes of creating an appropriate ballot if requested or required by the Lorain County Board of Elections, the Ohio Secretary of State or others.

SECTION 4. The Clerk of Council be and is hereby directed to file a certified copy of this resolution with the Lorain County Board of Elections before 4:00 p.m., or the earlier the close of business, on August 6, 2025.

SECTION 5. If the electors should fail to approve the passage of the Ordinance set forth in Section 2 of this Resolution at the election on November 4, 2025, such failure shall not in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to Chapter 878 of the City's Codified Ordinances.

SECTION 6. This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this resolution were taken, and all deliberations of this Council and of any of its committees that resulted in such formal actions were held, in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 7. This resolution shall be in full force and effect from and immediately after the earliest time permitted by law.

Adopted:____________________, 2025

____
President of Council

Attest: __________________________

Approved: ______________, 2025

____
Mayor

CITY OF NORTH RIDGEVILLE

NOTICE OF ELECTION ON ORDINANCE INCREASING THE MUNICIPAL INCOME TAX RATE FROM ONE PERCENT (1.0%) TO ONE AND SEVENTY-FIVE ONE-HUNDREDTHS PERCENT (1.75%)

Notice is hereby given that in pursuance of Resolution No. ____-2025 of the Council of the City of North Ridgeville, Ohio, adopted on July 21, 2025, there will be submitted to a vote of the electors of the City of North Ridgeville at an election to be held in the City at the regular places of voting therein on Tuesday, November 4, 2025, the question of approving the passage of Ordinance No. ______, which is an ordinance to amend Sections 878.01, 878.03, 878.04 and 878.06 of the Codified Ordinances of the City, providing for the levy and collection of a municipal income tax, to increase the annual tax rate from one percent (1.0%) to one and seventy-five one-hundredths percent (1.75%) for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, effective January 1, 2026.

The polls for said election will be open at 6:30 o'clock a.m. and remain open until 7:30 o'clock p.m. of said day.

By order of the Board of Elections
of Lorain County, Ohio

____

Dated: ____________________, 2025

INSTRUCTIONS TO PRINTER:

Publish once in a newspaper published and of general circulation in Lorain County and of general circulation in the City of North Ridgeville at least ten days prior to the date of the election, such publication being on or before October 25, 2025.

DIRECTOR OF ELECTIONS' RECEIPT

The undersigned, Director of Elections of Lorain County, Ohio, acknowledges receipt on the date set forth below, from the Council of the City of North Ridgeville of (i) a certified copy of a resolution adopted by the City Council on July 21, 2025, submitting to the electors of the City of North Ridgeville, at an election to be held on November 4, 2025, the question of the passage of an ordinance providing for an increase in the municipal levy on income from one percent (1%) to one and seventy-five one-hundredths percent (1.75%), (ii) suggested forms of ballot language (set forth in Section 3 of the resolution), and (iii) proposed notice of election.

____
Director of Elections
County of Lorain, Ohio

Dated: ____________________, 2025

DATE:	July 21, 2025	1ST READING:	July 21, 2025
INTRODUCED BY:	Mayor Corcoran	2ND READING:	
REFERRED BY:		3RD READING:	
		ADOPTED:	
		EMERGENCY:	N/A
		EFFECTIVE:	N/A

CITY OF NORTH RIDGEVILLE
ORDINANCE NO. 2025-114

AN ORDINANCE AMENDING SECTIONS 878.01, 878.03, 878.04 AND 878.06 OF THE CODIFIED ORDINANCES OF THE CITY OF NORTH RIDGEVILLE, OHIO, TO PROVIDE FOR THE LEVY OF AN ADDITIONAL SEVENTY-FIVE ONE-HUNDREDTHS PERCENT (0.75%) INCOME TAX, BEGINNING JANUARY 1, 2026, AND TO PROVIDE FOR A CREDIT UP TO ONE PERCENT (1.0%) FOR INCOME PAID TO OTHER MUNICIPALITIES.

Be It Ordained by the Council of the City of North Ridgeville, County of Lorain, State of Ohio, that:

SECTION 1. Section 878.01 of the Codified Ordinances of the City of North Ridgeville, Ohio, as established by Ordinance No. 5502-2018, passed January 16, 2018, as heretofore amended, is hereby further amended to read as follows:

"878.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, the City of North Ridgeville hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B) (1) The annual tax is levied at a rate of one and seventy-five one-hundredths percent (1.75%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City of North Ridgeville. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 878.03 and other sections as they may apply.

(2) Allocation of Funds. The funds collected under the provisions of this chapter shall be deposited as directed by City Council in the following order:

(a) Not more than eighty-five percent (85%) of the gross City income tax receipts shall be receipted to the General Fund and used to defray operating expenses of the City.

(b) At least fifteen percent (15%) of the gross City income tax receipts shall be receipted to the Capital Projects Fund and used for capital improvements for the City and the Income Tax Debt Service Fund to be used to pay principal and interest on debt pledging income tax revenue, which proceeds were used for capital improvements. Capital Improvements shall include, but not be limited to, development and constructing of storm sewers and street improvements, public buildings, parks and playgrounds and for equipment necessary for the Police, Fire, Street, Traffic and Safety Departments.

The allocation of income tax for capital improvements shall first be made to the Income Tax Debt Service Fund with the remaining amount to the Capital Projects Fund. The amount allocated for debt shall be determined as part of the annual budget.

(3) Cost of Collections. The General, Capital Projects and Income Tax Debt Service Funds shall bear the costs of income tax collections in the same proportion as the allocation of revenue.

(C) The taxes levied under this Chapter 878 are authorized by Article XIII, Section 3 of the Ohio Constitution and Article XII of the North Ridgeville City Charter and shall be levied in accordance with the provisions and limitations set forth in Chapter 718 of the Ohio Revised Code to the fullest extent required for the City to continue to levy those taxes. The required provisions and limitations of Chapter 718 of the Ohio Revised Code are hereby incorporated into this Chapter 878, and those required provisions or limitations of Chapter 718 of the Ohio Revised Code shall control to the extent there is a conflict between a provision or limitation of this Chapter 878 and an express provision or limitation of Chapter 718 of the Ohio Revised Code.

(D) As used herein, all references in this Chapter 878 to provisions or limitations of Chapter 718 of the Ohio Revised Code and to any Section of that Chapter 718 shall include those provisions or limitations of that Chapter or Section as in effect on January 1, 2016, of any successor statute, and of any subsequent amendment to that Chapter or Section or a successor statute in effect from time to time to the fullest possible extent required for the City to continue to levy the taxes specified under this Chapter 878. All references in this Chapter 878 to "ORC" are to the Ohio Revised Code."

SECTION 2. Section 878.03 of the Codified Ordinances of the City of North Ridgeville, Ohio, as established by Ordinance No. 5502-2018, passed January 16, 2018, as heretofore amended, is hereby further amended to read as follows:

"878.03 IMPOSITION OF TAX.

The income tax levied by the City of North Ridgeville at a rate of one and seventy-five one-hundredths percent (1.75 %) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City.

Individuals.

(A) For residents of the City, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (Section 878.02 (C)(16)).

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

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 878.02 (C)(21). Exemptions which may apply are specified in Section 878.02 (C)(12).

Refundable Credit for Nonqualified Deferred Compensation Plan.

(D) (1) As used in this division:

(a) "Nonqualified deferred compensation plan" means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

(b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c) (i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City each year with respect to the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of City income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to the City, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

(E) (1) (a) An individual is presumed to be domiciled in the City of North Ridgeville for all or part of a taxable year if the individual was domiciled in the City on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City for all or part of the taxable year.

(b) An individual may rebut the presumption of domicile described in division (E)(1)(a) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the City for all or part of the taxable year.

(2) For the purpose of determining whether an individual is domiciled in the City for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(a) The individual's domicile in other taxable years;

(b) The location at which the individual is registered to vote;

(c) The address on the individual's driver's license;

(d) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(e) The location and value of abodes owned or leased by the individual;

(f) Declarations, written or oral, made by the individual regarding the individual's residency;

(g) The primary location at which the individual is employed.

(h) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;

(i) The number of contact periods the individual has with the City. For the purposes of this division, an individual has one "contact period" with the City if the individual is away overnight from the individual's abode located outside of the City and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the City.

(3) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

(F) This division applies to any taxpayer engaged in a business or profession in the City of North Ridgeville, unless the taxpayer is an individual who resides in the City or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745 of the ORC.

(1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City shall be considered as having a taxable situs in the City for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 878.04 (C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(2) (a) If the apportionment factors described in division (F)(1) of this section do not fairly represent the extent of a taxpayer's business activity in the City, the taxpayer may request, or the Tax Administrator of the City may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

(i) Separate accounting;

(ii) The exclusion of one or more of the factors;

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(iv) A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 878.12 (A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 878.12 (A).

(d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in division (F)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

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

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(iii) A vendor, customer, client, or patient of a person described in (F)(3)(a)(ii) of this section, or a related member of such a vendor, customer, client, or patient.

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

(c) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (F) (3)(a) or (b) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.

(4) For the purposes of division (F)(1)(c) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

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

(i) The property is shipped to or delivered within the City from a stock of goods located within the City.

(ii) The property is delivered within the City from a location outside the City, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion.

(b) Gross receipts from the sale of services shall be sitused to the City to the extent that such services are performed in the City.

(c) To the extent included in income, gross receipts from the sale of real property located in the City shall be sitused to the City.

(d) To the extent included in income, gross receipts from rents and royalties from real property located in the City shall be sitused to the City.

(e) Gross receipts from rents and royalties from tangible personal property shall be sitused to the City based upon the extent to which the tangible personal property is used in the City.

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to the City's tax only if the property generating the net profit is located in the City or if the individual taxpayer that receives the net profit is a resident of the City. The City shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(6) (a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(b) An individual who is a resident of the City shall report the individual's net profit from all real estate activity on the individual's annual tax return for the City. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under the City's income tax ordinance.

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(8) Left intentionally blank.

(9) Intentionally left blank."

SECTION 3. Section 878.04 of the Codified Ordinances of the City of North Ridgeville, Ohio, as established by Ordinance No. 5502-2018, passed January 16, 2018, and as heretofore amended, is hereby further amended to read as follows:

"878.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in the City of North Ridgeville shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City. Except for qualifying wages for which withholding is not required under Section 878.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 878.01(B)(1) of this chapter, of one and seventy-five one-hundredths percent (1.75%). An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B) (1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City in the preceding calendar year exceeded $2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City in any month of the preceding calendar quarter exceeded $200.

Payments under division (B)(1)(a) of this section shall be made to the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the last day of the month following the last day of each calendar quarter.

(c) Intentionally left blank.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or

regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the City. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by the Tax Administrator and the City as the return required of an non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold the City income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5) (a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to the City the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to the City income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the City until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar yea;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold City income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this chapter, to be tax required to be withheld and remitted for the purposes of this section.

Occasional Entrant - Withholding.

(C) (1) As used in this division:

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(2) (a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold City income tax on qualifying wages paid to an employee for the performance of personal services in the City if the employee performed such services in the City on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City.

(ii) The employee performed services at one or more presumed worksite locations in the City. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

(a) The nature of the services are such that it will require more than 20 days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

(iii) The employee is a resident of the City and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 878.04.

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in the City only if the employee spent more time performing services for or on behalf of the employer in the City than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4) (a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City exceeds the 20-day threshold, the employer shall withhold and remit tax to the City for any subsequent days in that

calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City.

(b) An employer required to begin withholding tax for the City under division (C)(4)(a) of this section may elect to withhold tax for the City for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in the City.

(5) If an employer's fixed location is the City and the employer qualifies as a small employer as defined in Section 878.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the City, regardless of the number of days which the employee worked outside the corporate boundaries of the City.

To determine whether an employer qualifies as a small employer for a taxable year, a the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 878.04."

SECTION 4. Section 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, as established by Ordinance No. 5502-2018, passed January 16, 2018, and as heretofore amended, is hereby further amended to read as follows:

"878.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES

(A) Every individual taxpayer domiciled in the City who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter/ordinance may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to division (C) of this section, the credit shall not exceed the amount equal to one percent (1.0%) of the income, qualifying wages, commissions, net profits or other compensation taxable under this chapter. If the tax rate of the other municipality is less than one percent (1.0%), the credit shall be limited to the tax due at the lower rate.

(B) The City of North Ridgeville shall grant a credit against its tax on income to a resident of the City who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) Intentionally left blank."

SECTION 5. Effective January 1, 2026, Sections 878.01, 878.03, 878.04 and 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, as they have heretofore existed, are hereby repealed. Provided, however, that no provision of this ordinance, including the repeal of Sections 878.01, 878.03, 878.04 and 878.06 of the Codified Ordinances of the City of North Ridgeville, Ohio, as they have heretofore existed, shall in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to the one percent municipal income tax assessed by Chapter 878 of the Codified Ordinances of the City of North Ridgeville, Ohio, as it has heretofore existed and shall remain in effect until January 1, 2026.

SECTION 6. The Council finds and determines that all formal actions of this Council and of any of its committees concerning and relating to the passage of this ordinance were taken, and all deliberations of this Council and of any of its committees that resulted in such formal action were held, in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 7. This ordinance shall be in full force and effect from and immediately after the earliest time permitted by law.

Passed: ______________________, 2025

____
President of Council

Attest: ___________________________

Approved: _______________, 2025

____
Mayor

CITY OF NORTH Ridgeville EST 1810

NOTICE OF A PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT A PUBLIC HEARING IS SCHEDULED FOR:

MONDAY, June 16, 2025
6:45 P.M.
CITY HALL COUNCIL CHAMBERS
7307 AVON BELDEN ROAD
NORTH RIDGEVILLE, OH 44039

THIS PUBLIC HEARING IS BEING HELD TO CONSIDER THE FOLLOWING:

Pursuant to Ohio Revised Code Sections 929.01 to 929.05, a public hearing is scheduled for an application filed with the Office of the Clerk of Council for placement of farmland in an agricultural district in the City of North Ridgeville, Ohio for the following applicants:

O 2025-79 An Ordinance amending the Zoning Map of the City of North Ridgeville such that Permanent Parcel Number 07-00-024-101-101 located at 35544 Lorain Road that is currently zoned I-2 Light Industrial District and the portion of Permanent Parcel Number 07-00-024-101-109 located at 35600 Lorain Road that is currently zoned I-2 Light Industrial District be rezoned to R-1 Residence District.
(Introduced by Mayor Corcoran; First Reading on 05-19-2025; Second Reading on 06-02-2025; Planning Commission on 06-10-2025)

This new application may be inspected at the Office of the Clerk of Council during regular business hours. All interested parties may appear at the meeting and be heard concerning the proposed placement of farmland in the agricultural district.

THIS PUBLIC HEARING IS SCHEDULED BY ORDER OF THE NORTH RIDGEVILLE CITY COUNCIL.

Visit the City Council webpage to access the agenda and notice items:
https://northridgevilleoh.portal.civicclerk.com/

Notice Date(s): 06/01/2025 (City's Website), 05/20/2025.